

Memoranda of Understanding Signed by Regulators

| Date | Memorandum of Understanding (MOU) | Signatories |
|---------------|--|---|
| December 2002 | MOU concerning the regulation of the securities related activities of authorised institutions <i>(Note: Superseding the previous memorandum signed in October 1995.)</i> | Securities and Futures Commission (SFC) and Hong Kong Monetary Authority (HKMA) |
| April 2003 | MOU concerning the regulation of Mandatory Provident Fund (MPF) products <i>(Note: Superseding the previous memorandum signed in June 1999.)</i> | SFC and Mandatory Provident Fund Schemes Authority (MPFA) |
| January 2004 | MOU concerning the regulation of MPF intermediaries <i>(Note: Only applicable to the handling of complaint concerning the conduct of MPF intermediaries prior to November 1, 2012, and has ceased to apply to all other matters with effect from November 1, 2012; superseding the previous memorandum signed in October 1999.)</i> | HKMA, Insurance Authority (IA), SFC, and MPFA |
| April 2004 | MOU concerning the regulation of entities or MPF intermediaries | MPFA and IA |

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| November 2007 | MOU concerning the regulation of the audit quality of listed entities auditors and the quality of the financial reporting of listed entities which are authorized institutions <i>(Note: Expected to revise¹ by end June 2023.)</i> | HKMA and Accounting and Financial Reporting Council (AFRC) ² |
| December 2007 | MOU concerning the regulation of the audit quality of listed entities auditors and the quality of the financial reporting of listed entities which are authorized insurers <i>(Note: The regulators are reviewing whether it is required to make revision in light of the commencement of the Financial Reporting Council (Amendment) Ordinance 2021.)</i> | AFRC ² and IA |
| May 2013 | MOU concerning the regulation of regulated persons with respect to registered schemes under the MPF Schemes Ordinance | IA, HKMA, SFC and MPFA |

¹ In light of the commencement of the Financial Reporting Council (Amendment) Ordinance 2021, the scope of application of the revised MOU will cover the regulation of the accounting and audit quality and the quality of the financial reporting of authorized institutions.

² The AFRC signed the MOU in its former name of "Financial Reporting Council".

| Date | Memorandum of Understanding (MOU) | Signatories |
|----------------|--|--|
| April 2014 | MOU concerning the implementation of the Anti-Money Laundering and Counter-Terrorist Financing (Financial Institutions) Ordinance ³ | Commissioner of Customs and Excise, IA, HKMA and SFC |
| November 2017 | MOU concerning the financial dispute resolution scheme | Financial Dispute Resolution Centre, SFC and HKMA |
| July 2019 | MOU concerning the regulation and supervision of entities or financial groups of mutual regulatory interest and regulated activities <i>(Note: Superseding the previous memorandum signed in September 2003.)</i> | HKMA and IA |
| September 2019 | MOU concerning the supervision or oversight of financial market infrastructures in Hong Kong <i>(Note: Superseding the previous memorandum signed in November 2004.)</i> | SFC and HKMA |
| September 2020 | MOU concerning the regulation of insurance-related investment products and the sharing of information <i>(Note: Superseding the previous memorandum signed in December 2005.)</i> | SFC and IA |

³ The Ordinance is cited as the Anti-Money Laundering and Counter-Terrorist Financing Ordinance since March 2018.

| Date | Memorandum of Understanding (MOU) | Signatories |
|---------------|--|---------------------------|
| February 2021 | MOU concerning the regulation of public interest entities auditors and the compliance by public interest entities of regulatory requirements in financial reporting <i>(Note: Superseding the previous memorandum signed in November 2007.)</i> | SFC and AFRC ² |
| May 2021 | MOU in relation to Part XIA of the Insurance Ordinance (Cap. 41) <i>(Note: Supplementing the previous memorandum signed by HKMA and IA in July 2019.)</i> | HKMA and IA |

Please refer to the following websites of the regulators for the texts:

HKMA

(<https://www.hkma.gov.hk/eng/key-functions/banking/banking-regulatory-and-supervisory-regime/supervisory-co-operation/> and <https://www.hkma.gov.hk/eng/key-functions/international-financial-centre/financial-market-infrastructure/oversight-of-financial-market-infrastructure-fmi/co-operative-oversight-arrangements/>)

SFC

(<https://www.sfc.hk/en/About-the-SFC/Regulatory-collaboration/Local>)

IA

(https://www.ia.org.hk/en/supervision/int_dom_cooperation/international_and_domestic_cooperations_memorandum_of_understanding.html)

MPFA

(<https://www.mpfa.org.hk/en/info-centre/memorandum-of-understanding>)

AFRC

(<https://www.afrc.org.hk/en-hk/about-afrc/statement-of-protocol-mou/>)