



HONG KONG MONETARY AUTHORITY
香港金融管理局

Banking Policy Department

Our Ref: B1/15C
B9/188C

25 October 2019

The Chief Executive
All Authorized Institutions

Dear Sir/Madam,

Revised Completion Instructions of Return of Loans and Advances and Provisions (MA(BS)2A) and Return of Mainland Activities (MA(BS)20)

We are writing to inform you that the completion instructions of the Return of Loans and Advances and Provisions (MA(BS)2A) and Return of Mainland Activities (MA(BS)20) have been revised consequential to the implementation of Part 7 of the Banking (Exposure Limits) Rules (Cap 155S) (“BELR”).

The sole changes to these two returns concern aligning the meaning of “group of linked counterparties” with the BELR by referring to the same term under the new Large Exposures Return (MA(BS)28). We believe such minor changes should not cause reporting difficulties.

Taking into account the 6-month grace period allowed for compliance with Part 7 of the BELR, AIs should start applying the revised completion instructions to report these two returns no later than the position of March 2020. An AI which is capable of starting earlier may choose to do so.

If you have any questions on this circular, please contact Mr Andy Cheung on 2878-1022.

Yours faithfully,

Daryl Ho
Executive Director (Banking Policy)

Encl

cc: The Chairperson, The Hong Kong Association of Banks
The Chairman, The DTC Association
FSTB (Attn: Ms Eureka Cheung)