

Summary only. It is each licenceholder's responsibility to review the rules and ensure that it is in compliance with the Rule Book.

Financial Services Rule Book 2008

Annual and other periodic returns due from licenceholders to the Commission under the Rule Book

RULE AND NATURE OF RETURN	APPLIES TO	FREQUENCY	FORM OF REPORT	SUBMISSION DEADLINE
2.9 Annual Financial Return				
2.9 (2) (a) Audited annual financial statements of the licenceholder	Classes 1 -5	Annual	Paper (Signed original or certified copy)	Within 4 months of the licenceholder's annual reporting date
Other statements as required by 2.9 (2) (b):				
2.15 Audited annual financial statements of subsidiaries and associated companies, or auditor's confirmation that the company is not trading	Classes 1 -5 incorporated in IOM	Annual	Paper (Signed original or certified copy)	Within 4 months of the licenceholder's annual reporting date
2.19 Detailed profit and loss account in respect of operations in or from the Island	Classes 1 -5 incorporated outside IOM	Annual	Paper	Within 4 months of the licenceholder's annual reporting date
2.25 Contents of annual financial return (additional for deposit takers) <ul style="list-style-type: none"> • A statement detailing the calculation of its large exposures capital base as at its annual reporting date; • a detailed profit and loss account relating to its own transactions (if not included in the annual financial statements); and • a statement providing a reconciliation of all material differences between the set of 	Class 1 incorporated in IOM	Annual	Paper	Within 4 months of the licenceholder's annual reporting date

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deposit taking returns as at its annual reporting date, and the balance sheet and profit and loss account.				
2.40 Contents of annual financial return (additional for non-deposit takers) The additional information as specified in the Rule	Class 2, 3, 4 & 5 and not also licensed under Class 1; incorporated in IOM	Annual	Paper	Within 4 months of the licenceholder's annual reporting date
Parent accounts				
2.11 Accounts of parent and holding companies Copy of audited annual financial statements of the parent company and any holding company of the parent company	All Classes	Annual	Paper or electronic (Signed original or certified copy)	Within 6 months of the licenceholder's annual reporting date
Quarterly Returns				
2.24 Deposit taking returns Form SR-1A Balance Sheet Assets, Liabilities and Off Balance Sheet Items return Form SR-1B Credit Risk return Form SR-1C Operational Risk return Form SR-2A Capital, Current Period's Profit and Loss, Provisions and Non-performing Assets return Form SR-2B Large Exposures Reporting return Form SR-2C Risk Asset Ratio and Memorandum Items return Form SR-3A Liquidity Risk return Form SR-3B Interest Rate Risk return Form SR-4 Market Risk (FX and gold, commodities) and Settlement Risk return.	Class 1 incorporated in IOM	Quarterly	Electronic	Within 1 month after the end of each calendar quarter. Additional returns within 1 month after the licenceholder's annual reporting date, if this does not fall at the end of a calendar quarter.

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<p>2.28 Deposit taking returns Form SR-1A Balance Sheet Assets, Liabilities and Off Balance Sheet Items return Form SR-2A Capital, Current Period's Profit and Loss, Provisions and Non-performing Assets return (the licenceholder shall not complete the section on capital) Form SR-2B Large Exposures Reporting return Form SR-2C Risk Asset Ratio and Memorandum Items return (the licenceholder shall not complete the section on risk-asset ratio) Form SR-3A Liquidity Risk return</p>	<p>Class 1 incorporated outside IOM</p>	<p>Quarterly</p>	<p>Electronic</p>	<p>Within 1 month of the end of each calendar quarter. Additional returns within 1 month after the licenceholder's annual reporting date, if this does not fall at the end of a calendar quarter.</p>
<p>2.42 Interim financial returns Unaudited and unconsolidated balance sheet and profit & loss account and a financial resources statement in accordance with Schedule 2.3.</p>	<p>Class 2 and 3 incorporated in IOM and not also licensed under Class 1, except for those only acting as financial advisers or promoters</p>	<p>Quarterly or half-yearly</p>	<p>Electronic</p>	<p>Within one month of the end of each quarter, based on the licenceholder's annual reporting date. <i>For those conducting Class 2 sub-classes (3) and (6) only: Within one month after the half-year and year-end, based on the licenceholder's annual reporting date.</i></p>
<p>Annual returns re Audit</p>				
<p>5.8 Management letter A copy of the auditor's management letter, or confirmation that no such letter has been issued.</p>	<p>All incorporated in the IOM</p>	<p>Annual</p>	<p>Paper</p>	<p>Within 4 months of the licenceholder's annual reporting date</p>

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5.14 Management letter A copy of the auditor's management letter, or confirmation that no such letter has been issued.	All incorporated outside IOM	Annual	Paper	Within 4 months of the licenceholder's annual reporting date
5.16 Auditor's report on returns An auditor's report on one quarter's banking returns (other than the year end)	Class 1	Annual	Paper	Within 4 months of the licenceholder's annual reporting date
5.18 Contents of audit reports An auditor's report on compliance with rules 2.14, 2.22 and 2.23.	Class 1 incorporated in IOM	Annual	Paper	Within 4 months of the licenceholder's annual reporting date
5.20 Contents of audit report An auditor's report on aspects compliance with Parts 2, 3 and 4 as set out in the rule, including reconciliations of clients' money and clients' investments.	Class 2, 3, 4 & 5 except professional; officers	Annual	Paper	Within 4 months of the licenceholder's annual reporting date
Annual Compliance Return				
8.28 Annual compliance return In the form set out in schedule 8.1	All	Annual	Paper	Within 4 months of the licenceholder's annual reporting date

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Statistical returns

NATURE OF RETURN	APPLIES TO	FREQUENCY	FORM OF REPORT	SUBMISSION DEADLINE
6.58 Provision of statistical information about schemes	Class 3	Quarterly	Paper or electronic	Within 15 working days of the end of each calendar quarter The current requirement is: 1. Name of Fund: 2. Type of Fund: 3. Domicile of Fund: 4. Asset Category of Fund 5. Legal constitution of Fund (e.g. OEIC, Unit Trust): 6. Total Assets of Fund (before deducting liabilities) (US\$'000): 7. Net Asset Value of Fund (US\$'000): 8. Total value of subscriptions (US\$'000) for the quarter: 9. Total value of redemptions (US\$'000) for the quarter: 10. Number of unit holders: 11. Approximate % distribution of unit holders (IOM/UK/Other EC/Rest of the World):
BIS statistics, not subject to the Rule Book Forms as notified	Class 1	Quarterly	Electronic	Within 2 months of the end of March, June, September and December.