

Returns & Submissions

Investment Business (Fund Administrators and Managers)

Regular Returns/Submissions	Frequency	Licence Category				Submission Deadline
		Cat 2	Cat 3a	Cat 3b	Cat 4	
Annual Compliance Return	Annually					Submission deadlines relates to the period after the 'Annual Accounting Reference Date'
Audited Financial Statements (inc. detailed P&L; Balance Sheet)		Yes	Yes	Yes	Yes	four months
Annual Financial Resources Statement		Yes	Yes	Yes	Yes	four months
Auditor's Report (to the FSC)		Yes	Yes	Yes	Yes	four months
Subsidiary Statutory Report & Accounts (if applicable)		Yes	Yes	Yes	Yes	four months
Auditor's Management Letter		Yes	Yes	Yes	Yes	six months
Compliance Statement		Yes	Yes	Yes	Yes	one month
Professional Indemnity Insurance		Yes	Yes	Yes	Yes	one month
Interim Accounts / Financial Resources Statements (see Note 1)	Half Yearly	Yes	Yes			one month after the reporting period
Interim Accounts / Financial Resources Statements (see Note 1)	Quarterly			Yes	Yes	one month after the reporting period
Compensation Scheme Declarations (In respect of Managers of Authorised Schemes)	Annually					By 31st July each year
Legal provisions / Regulations	For All Categories 1, 2, 3 & 4					
Financial Supervision Commission (Financial Resources and Compliance Reporting) Regulatory Code 2002						Sections 20 to 24
Note 1: Half yearly and quarterly returns - 'the balance sheet date should coincide for one of these interim returns with the licenceholder's annual reporting date'.						Sections 21 (2) and 21 (3)