

Returns & Submissions

Fiduciary Service Providers

Regular Returns / Submissions	Frequency	Licence Category					Submission deadline
		Cat 1	Cat 2	TSP 1	TSP 2	Trust Corp	
Annual Compliance Return (Form set)	Annually	Yes	Yes	Yes	Yes	Yes	Within four months of the financial year end (for Sole Traders and Cat 2, see Note 1)
Audited Financial Statements (inc. detailed P&L; Balance Sheet)	Annually	Yes*		Yes*		Yes*	Within four months of the financial year end
Auditor's Report on Solvency & clients money	Annually	Yes		Yes		Yes	Within four months of the financial year end
Annual Financial Statements (including detailed P&L), verified by a reporting Accountant	Annually	see note 2		See Note 2			Within one month of date agreed with the FSC
Declaration of Compliance	Annually	Yes	Yes	Yes	Yes	Yes	Within four months of the financial year end (for Sole Traders and Cat 2, see Note 1)
Going Concern Declaration	Annually	Yes		Yes		Yes	Within four months of the financial year end (within one month for sole traders)
Professional Indemnity Insurance	Annually	Yes	Yes	Yes	Yes	Yes	Within four months of the financial year end (for Sole Traders and Cat 2, see Note 1)
Structure Chart	Annually	Yes*		Yes*		Yes*	Within four months of the financial year end
TSP - Liquidity statement (Not subject to (Civil Penalty Regulations))	Quarterly see note 3			Yes		Yes	Within one month of the quarter ending: Mar, Jun, Sep & Dec (subject to FSC prior agreement 1/4ly dates can be changed)

Legal provisions / Regulations	For All Categories
Fiduciary Services (General Regulations) Regulatory Code 2005	Sections 9, 11 Schedule 1 & 2
* Excluding sole traders	
Note 1: For sole traders and Category 2 CSP and TSP, within one month of the date agreed with the FSC	
Note 2: For sole traders, within one month of the date agreed with the FSC	
Note 3: Mar, Jun, Sep & Dec (subject to FSC prior agreement 1/4ly dates can be changed)	