

<b>Returns &amp; Submissions</b>						
<b>Investment Businesses</b> (excluding fund administrators, fund managers and stockbrokers)						
<b>Regular Returns/Submissions</b>	<b>Frequency</b>	<b>Licence Category</b>				<b>Submission Deadline</b>
		<b>Cat 1</b>	<b>Cat 2</b>	<b>Cat 3a</b>	<b>Cat 3b</b>	
<b>Annual Compliance Return</b>	Annually					Submission deadline relates to the period after the 'Annual Accounting Reference Date'
Audited Financial Statements (inc. detailed P&L; Balance Sheet)		Yes *	Yes	Yes	Yes	<b>four months</b>
Annual Financial Resources Statement			Yes	Yes	Yes	<b>four months</b>
Auditor's Report (to the FSC)			Yes	Yes	Yes	<b>four months</b>
Subsidiary Statutory Report & Accounts (if applicable)			Yes	Yes	Yes	<b>four months</b>
Auditor's Management Letter			Yes	Yes	Yes	<b>six months</b>
Annual Financial Declaration		Yes				<b>one month</b>
Mixed Business Confirmation (if applicable)		Yes	Yes			<b>four months</b>
Compliance Statement		Yes	Yes	Yes	Yes	<b>one month</b>
Professional Indemnity Insurance		Yes	Yes	Yes	Yes	<b>one month</b>
<b>Interim Accounts and Interim Financial Resources Statements (see Note 1)</b>	Half Yearly		Yes	Yes		<b>one month after the reporting period</b>
<b>Interim Accounts and Interim Financial Resources Statements (see Note 1)</b>	Quarterly				Yes	<b>one month after the reporting period</b>

<b>Legal provisions / Regulations</b>	<b>For All Categories 1, 2, 3 &amp; 4</b>
Financial Supervision Commission (Financial Resources and Compliance Reporting) Regulatory Code 2002)	Sections 20 to 24
<b>* Not required for Cat 1 sole traders</b>	
<b>Note 1:</b> 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)