

Appendix 1

In this Appendix underlining indicates new text and striking through indicates deleted text.



The DFSA Rulebook

Collective Investment Rules

(CIR)

9 ACCOUNTING, AUDIT AND PERIODIC REPORTING OF A FUND

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9.6 Periodic Fund Return

9.6.1 The Fund Manager of a Domestic Fund must complete and submit a Periodic Fund Return in respect of each Domestic Fund that the Fund Manager manages.

9.6.2 A Periodic Fund Return referred to in Rule 9.6.1 must be submitted:

(a) in respect of the period 1 January to 30 June of each year, by 31 July of that year; and

(b) in respect of the period 1 July to 31 December of each year, by 31 January of the following year.

9.6.3 The DFSA may direct a Fund Manager to complete and submit a Periodic Fund Return in respect of a different period than the period specified in Rule 9.6.2 (a) or (b), in which case, the Fund Manager must submit the Periodic Fund Return within one month after the end of the period specified by the DFSA.

Guidance

A Domestic Fund includes an External Fund.