



Important

Please read Regulation 106 SI2009/3001.

Please fill in all sections of this form and submit it with the documents and information required within 6 months of the end of the period of account to which this report relates. Complete the table on page 4 with details for all the sub-funds/share classes/other interest that you are providing reports for as part of this submission.

Fund details

<p>1 Full name of parent fund</p> <input type="text"/>	<p>5 As manager of the fund (if appropriate) I authorise the following to act as agent for the fund in all dealings with HMRC in relation to the offshore fund regulations until further notice</p> <table border="1"> <tr><td>Name</td></tr> <tr><td>Address</td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td>Postcode</td></tr> <tr><td>Reference</td></tr> <tr><td>Email address</td></tr> </table>	Name	Address			Postcode	Reference	Email address									
Name																	
Address																	
Postcode																	
Reference																	
Email address																	
<p>2 Parent fund reporting reference</p> <input type="text"/>																	
<p>3 What is the period of account for the reporting fund?</p> <p>From DD MM YYYY</p> <table border="1"> <tr> <td><input type="text"/></td><td><input type="text"/></td> <td><input type="text"/></td><td><input type="text"/></td> <td><input type="text"/></td><td><input type="text"/></td> <td><input type="text"/></td><td><input type="text"/></td> </tr> </table> <p>To DD MM YYYY</p> <table border="1"> <tr> <td><input type="text"/></td><td><input type="text"/></td> <td><input type="text"/></td><td><input type="text"/></td> <td><input type="text"/></td><td><input type="text"/></td> <td><input type="text"/></td><td><input type="text"/></td> </tr> </table>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
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<p>4 What is the name and address of the manager?</p> <table border="1"> <tr><td>Name</td></tr> <tr><td>Address</td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td>Postcode</td></tr> <tr><td>Email address</td></tr> </table>	Name	Address			Postcode	Email address											
Name																	
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Annual reporting requirements (Regulation 106)

6	The fund must provide the following information to HMRC with this report.	Put 'X' in the boxes
(a)	Its audited accounts (read Regulations 59-61)	<input type="checkbox"/>
(b)	Its computation of its reportable income for the period of account based on its audited accounts (read Regulations 62-72)	<input type="checkbox"/>
(c)	A copy of the report made available to participants for each reporting period falling within the period of account (including, for each reporting period, the information specified in Regulation 92(1))	<input type="checkbox"/>
(d)	The reported income of the fund for each reporting period falling within the period of account	<input type="checkbox"/>
(e)	The amount actually distributed to participants in respect of each reporting period falling within the period of account	<input type="checkbox"/>
(f)	The number of units in the fund in issue at the end of each reporting period falling within the period of account	<input type="checkbox"/>
(g)	The amount of the reported income per unit of interest in the fund in respect of each reporting period falling within the period of account	<input type="checkbox"/>
(h)	A declaration confirming that the fund has complied with the obligations specified in Regulations 53 and 58	<input type="checkbox"/>

Accounts details

<p>7 Have the fund's accounts been prepared in accordance with International Accounting Standards (IAS)?</p> <p>No <input type="checkbox"/> If No, go to question 8</p> <p>Yes <input type="checkbox"/> If Yes, go to Declaration</p>	<p>10 Does the GAAP compute interest income using the effective interest method or an acceptable equivalent (Regulation 66(1))?</p> <p>No <input type="checkbox"/> If No, please explain on page 3 of this form what adjustment has been made to comply with Regulation 66(2) and how it was calculated.</p> <p>Yes <input type="checkbox"/></p>
<p>8 Under which Generally Accepted Accounting Principle (GAAP) have the fund's accounts been prepared?</p> <input type="text"/>	
<p>9 If the fund's accounts have not been prepared in accordance with IAS, please include a statement in the 'Additional information and/or explanations' box on page 3 specifying the entries in the fund's accounts that are considered to equate to total comprehensive income for the period, as that expression is used in international accounting standards.</p>	

Declaration

I confirm that the fund has/funds have (delete as necessary) complied with the obligations specified in Regulations 53 and 58 of the Offshore Funds (Tax) Regulations 2009.

<p>Signature</p> <input type="text"/>	<p>Print name</p> <input type="text"/>
<p>Date DD MM YYYY</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<p>Capacity in which you are signing</p> <input type="text"/>

What to do now

Please send your completed application and attachments to:

Collective Investment Schemes Centre (CISC)
Wealthy/Mid-size Business Compliance
HM Revenue and Customs
BX9 1HT

Additional information and/or explanations

Note

- 1 Where a fund will not prepare accounts using International Accounting Standards (IAS) (read box 9 on page 2 of this form), it is required to specify the entries in its accounts that will equate to 'total comprehensive income for the period' as that expression is used in IAS. You can set out these details in the space below. Please explain how it is considered that the entries identified in the accounts will equate to 'total comprehensive income for the period' and, if relevant, also explain how any major items in the accounts will be treated differently to IAS.
- 2 Where the accounting standard used does not compute interest income using the effective interest method or an acceptable equivalent, please explain what adjustments have been made to comply with Regulation 66(2).
- 3 Where the results of a reporting share class are incorporated into the accounts of a larger fund, it is important to provide a clear reconciliation of the calculation of reportable income for that share class back to relevant figures in the accounts. In cases where such a reconciliation is missing it is likely that HMRC will ask for such information later.

