



Important

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 this report relates to. Complete the table on page 4 with details for all the sub-funds, share classes or other interest that you are providing reports for, as part of this submission.

Fund details

1	Full name of parent fund 	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 Name Address Postcode
2	Parent fund reporting reference 		Reference
3	What is the period of account for the reporting fund? From DD MM YYYY To DD MM YYYY 		Email address
4	What is the name and address of the manager? Name Address Postcode Email address		

Annual reporting requirements (Regulation 106)

6 The fund must provide the following information to HMRC with this report.

Put 'X' in the boxes to confirm the information below will be provided.

(a)	Its audited accounts (read Regulations 59-61)	
(b)	Its computation of its reportable income for the period of account based on its audited accounts (see Chapter 5 or 6A as the case may be)	
(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) or 92D as the case may be)	
(d)	The reported income of the fund for each reporting period falling within the period of account	
(e)	The amount actually distributed to participants for each reporting period falling within the period of account	
(f)	The number of units in the fund in issue at the end of each reporting period falling within the period of account	
(g)	The amount of the reported income per unit of interest in the fund for each reporting period falling within the period of account	
(h)	A declaration confirming that the fund has complied with the obligations specified in Regulations 53 and 58	

Accounts details

7 Have the fund's accounts been prepared in accordance with International Accounting Standards (IAS)? No ☐ If No, go to box 8 Yes ☐ If Yes, go to Declaration	10 Does the GAAP compute interest income using the effective interest method or an acceptable equivalent (Regulation 66(1))? No ☐ 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. Yes ☐
8 Under which Generally Accepted Accounting Principle (GAAP) have the fund's accounts been prepared?	
9 If the fund's accounts have not been prepared in accordance with IAS, 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.	

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.

Signature Date DD MM YYYY	Print name Capacity in which you are signing
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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), you must 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. Explain why 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, 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 this reconciliation is missing it is likely that HMRC will ask for this information later.

Share class details

Enter details of share classes. If there is not enough space, please include additional copies of this page.