



**Monetary Authority of Singapore**

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**COMPLIANCE TOOLKIT FOR  
LICENSED FUND MANAGEMENT COMPANIES**

- **Approvals, Notifications and Regulatory Submissions  
to MAS under the Securities and Futures Act**
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<b>Key Legislative and Regulatory Requirements Covered:</b>	<ol style="list-style-type: none"> <li>1. Securities and Futures Act (Cap. 289) (SFA). Specifically, the following parts of the SFA: <ul style="list-style-type: none"> <li>• Part IV Holders of Capital Markets Services (CMS) Licence and Representatives</li> <li>• Part V Books, Customer Assets and Audit</li> </ul> </li> <li>2. Securities and Futures (Licensing and Conduct of Business) Regulations (LCBR) (Rg. 10)</li> <li>3. Securities and Futures (Financial and Margin Requirements for Holders of CMS Licenses) Regulations (FMR) (Rg. 13)</li> <li>4. Securities and Futures (Exemption for Cross-Border Arrangements) (Foreign Related Corporations) Regulations 2021 (SF(ECBA)(FRC)R)</li> <li>5. Securities and Futures (Exemption for Cross-Border Arrangements) (Foreign Offices) Regulations 2021 (SF(ECBA)(FO)R)</li> <li>6. Licence conditions imposed on Licensed Fund Management Companies (LFMCs)</li> <li>7. Guidelines on Licensing, Registration and Conduct of Business for Fund Management Companies</li> <li>8. Notice on Reporting of Misconduct of Representatives by Holders of CMS Licence and Exempt Financial Institutions</li> <li>9. Notice on Requirements in relation to Cross-Border Arrangements under the SF(ECBA)(FRC)R (SFA04-N17)</li> <li>10. Notice on Requirements in relation to Cross-Border Arrangements under the SF(ECBA)(FO)R (SFA04-N18)</li> </ol>
<b>Description of Document:</b>	<p>This Compliance Toolkit aims to provide guidance on:</p> <ul style="list-style-type: none"> <li>• Applications for approvals from MAS;</li> <li>• Notifications to be submitted to MAS; and</li> <li>• Regulatory submissions to MAS (e.g. financial returns), which are applicable to LFMCs</li> </ul> <p>This compliance toolkit aims to provide LFMCs with a simple reference on the common applications, forms and submissions pursuant to the SFA that are applicable to LFMCs. However, it is not exhaustive, and LFMCs are expected to be familiar with all legislations and requirements that are applicable to them. For the avoidance of doubt, this toolkit excludes reporting obligations that fall outside the SFA; as well as fund-level requirements (e.g. Code of Collective Investment Scheme). Where an LFMC intends to apply for or holds a CMS licence to carry on business in other SFA regulated activities such as dealing in Capital Markets Products, it should also refer to the compliance toolkit that is relevant to these other types of regulated activities.</p> <p>LFMCs are welcomed to provide suggestions on this toolkit through <a href="mailto:webmaster@mas.gov.sg">webmaster@mas.gov.sg</a>.</p>
<b>Relevant to:</b>	LFMCs
<b>Method of Submission:</b>	<p>The login URLs for the different Modes of Submission are as follow:</p> <ul style="list-style-type: none"> <li>• CeL via MASNET <a href="https://masnet.mas.gov.sg/portal/auth/login/">https://masnet.mas.gov.sg/portal/auth/login/</a></li> </ul>

	<ul style="list-style-type: none"> <li>• FormSG via MAS-Tx <a href="https://eservices.mas.gov.sg/mastx/login">https://eservices.mas.gov.sg/mastx/login</a></li> <li>• MASNET <a href="https://masnet.mas.gov.sg/portal/auth/login/">https://masnet.mas.gov.sg/portal/auth/login/</a></li> </ul> <p>In general, most forms listed in Section A (Applications for approvals from MAS) are to be submitted through the Corporate e-Lodgment (CeL) Services. Financial returns submissions listed in Section C should either be made via MASNET or the mode of submission prescribed under the MAS website.</p> <p>For submissions via FormSG, LFMCs should not encrypt any uploaded attachments.</p> <p>LFMCs may login to <a href="#">MAS-Tx</a> to see the due dates and obtain email reminders for regular returns as well as obtain copies of their submissions. LFMCs may also limit user access to a specific category of transactions only. Please refer to the column “MAS-Tx Category” to determine which category each transaction belongs to. You may refer to the user guide on MAS-Tx for further details on assigning user access.</p>
Version Control:	Version 1.0 issued on 2 October 2020 (Last revised on 11 January 2023)

S/N	Requirement	Form to be Submitted	Regulatory Deadline	Legislative Reference	Mode of Submission	MAS-Tx Category
<b>Section A: Applications for approvals from MAS</b>						
1	<b>To seek MAS' approval for a grant of CMS licence to carry on business in fund management as an LFMC</b>  <b>This applies to entities that intend to carry on business as an LFMC; and Registered Fund Management Companies (RFMCs) whose Assets Under Management (AUM) are expected to exceed S\$250 million and/or number of qualified investors are expected to exceed 30<sup>1 2</sup></b>	<b>Form 1A</b> – Application for a CMS Licence for Fund Management to operate as an LFMC	Prior to carrying on business in fund management as an LFMC	Section 84 of the SFA and Paragraph 5(7F) of the Second Schedule to the LCBR	CeL	NA
2	<b>To seek MAS' approval to conduct additional type(s) of regulated activity under the SFA</b>	<b>Form 5</b> - Application for Additional Regulated Activity under a CMS Licence	Prior to carrying on business in additional type(s) of regulated activity under the SFA	Section 90 of the SFA and Regulation 11A of the LCBR <sup>3</sup>	FormSG via MAS-Tx	Entity Activities & Particulars
3	<b>To seek MAS' approval for the appointment of a Chief Executive Officer (CEO) or Director; or for the change in the nature of Director appointment from Non-Executive to Executive</b>	<b>Form 11</b> - Appointment of CEO or Director/Change of Director's Nature of Appointment from Non-Executive to Executive	Prior to the appointment of CEO or Director; or the change in the nature of Director appointment	Section 96 of the SFA and Regulation 12 of the LCBR	CeL	Shareholders & Management

<sup>1</sup> Out of these 30 qualified investors, the number of collective investment schemes, closed-end funds, or limited partnerships should not exceed 15.

<sup>2</sup> Depending on its business model, an RFMC may apply to be either an LFMC or Venture Capital Fund Manager.

<sup>3</sup> For more information, please refer to the FAQs on the Licensing and Registration of Fund Management Companies on the need to hold a CMS licence for dealing in capital markets products and the relevant exemptions.

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4	<p><b>For an acquirer seeking MAS' approval to obtain effective control of an LFMC</b></p> <p><b>This applies to any person that intends to obtain effective control of an LFMC (i.e the acquirer)</b></p>	Application for Approval to obtain Effective Control of the Holder of a CMS Licence under Section 97A(2) of the SFA	Prior to obtaining effective control of an LFMC	Section 97A of the SFA	FormSG via MAS-Tx	Shareholders & Management
5	<p><b>For an LFMC/acquiree seeking MAS' approval for any change of members or shareholdings of members which will result in any person, alone or acting together with any connected person, being in a position to control equal or more than 20% of the voting power in or hold interest in equal or more than 20% of the issued shares of the LFMC</b></p> <p><b>This applies to any LFMC that is being acquired</b></p>	No prescribed form	Prior to the change of members or shareholdings of members of an LFMC	Licence condition	FormSG via MAS-Tx	Shareholders & Management
6	<p><b>To seek MAS' approval to acquire or hold, whether directly or indirectly, an interest of 20% or more of the share capital of any corporation; or establish any branch (whether in Singapore or elsewhere). For this condition, "corporation" has the same meaning as in section 2 of the SFA, but excludes a corporation which is incorporated for the purpose of arranging</b></p>	No prescribed form	Prior to the acquisition or control of a corporation, or the establishment of any branch	Licence condition	FormSG via MAS-Tx	Entity Activities & Particulars

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	<b>a closed-end fund or a collective investment scheme</b>					
7	<b>To seek MAS' approval to comply with new base capital requirement when:</b>  <b>(a) commencing or ceasing business in any regulated activity; or</b> <b>(b) changing the scope of business in a regulated activity</b>	No prescribed form	(a) Prior to commencing or ceasing business in any regulated activity; or (b) Prior to changing the scope of the business in a regulated activity	Regulation 4 of the FMR	FormSG via MAS-Tx	Entity Activities & Particulars
8	<b>To seek MAS' approval to reduce paid-up ordinary share capital or paid-up irredeemable and non-cumulative preference share capital</b>	No prescribed form	Prior to reduction of paid-up ordinary share capital or paid-up irredeemable and non-cumulative preference share capital	Regulation 20 of the FMR	FormSG via MAS-Tx	Entity Activities & Particulars
9	<b>To seek MAS' approval to disclose inspection reports issued by MAS or a foreign regulatory authority, to a person other than the auditor of the LFMC in connection with the performance of duties of the auditor for that LFMC</b>  <b>This applies to any LFMC subject to inspection by MAS or a foreign regulatory authority</b>	No prescribed form	Prior to disclosing the inspection report	Sections 150A and 150C of the SFA	FormSG via MAS-Tx	Incident & Breach Reporting

S/N	Requirement	Form to be Submitted	Regulatory Deadline	Legislative Reference	Mode of Submission	MAS-Tx Category
10	<p><b>To seek MAS' approval to disclose investigation reports issued by MAS to a person other than the auditor of the LFMC in connection with the performance of duties of the auditor for that LFMC</b></p> <p><b>This applies to any LFMC subject to MAS' investigation</b></p>	No prescribed form	Prior to disclosing the investigation report	Section 152A of the SFA	FormSG via MAS-Tx	Incident & Breach Reporting
<b>Section B: Notifications to be submitted to MAS</b>						
<b>Section B1: Notifications in relation to the LFMC</b>						
11	<p><b>To notify MAS where an LFMC:</b></p> <p><b>(a) ceases to carry on business in any or all regulated activities; or</b></p> <p><b>(b) has not commenced business in any or all regulated activities by the end of the period of 6 months from the date of the grant of the licence</b></p>	<p><b>Form 7</b> - Notice of Cessation of Business</p> <p>(Accompanied by an audit certification (no prescribed format) that the LFMC has fully discharged all customer obligations)</p>	<p>For cessation of business, within 14 days after the cessation of any or all regulated activities</p> <p>For non-commencement of regulated activity, immediately after the end of 6 months from the date of the grant of the CMS licence</p>	Section 93 of the SFA and Regulation 11 of the LCBR	FormSG via MAS-Tx	Entity Activities & Particulars
12	<b>To notify MAS of a change of name or a change of principal place of business</b>	<b>Form 10</b> - Notice for Change of Name and/or Change of Principal Place of Business	Within 14 days from the date of change	Section 93 of the SFA	FormSG via MAS-Tx	Entity Activities & Particulars

S/N	Requirement	Form to be Submitted	Regulatory Deadline	Legislative Reference	Mode of Submission	MAS-Tx Category
13	<p><b>To notify MAS of any matter which may adversely affect an LFMC's financial position to a material extent, including where the LFMC:</b></p> <p>(a) is or is likely to become insolvent;  (b) is or is likely to become unable to meet its obligations; or  (c) has suspended or is about to suspend payments</p>	No prescribed form	Immediate	Licence condition  Section 97C of the SFA	FormSG via MAS-Tx	Incident & Breach Reporting
14	<b>To notify MAS of any changes of members or shareholdings of members which will result in any person, alone or acting together with any connected person, being in a position to control less than 20% of the voting power in or hold interest in less than 20% of the issued shares of the LFMC</b>	No prescribed form	Immediate	Licence condition	FormSG via MAS-Tx	Shareholders & Management
15	<b>To notify MAS of the execution of an agreement or transaction for the purchase, sale, merger or any other business combination of all or any part of the business in the regulated activity under the SFA for which its CMS licence is granted</b>	No prescribed form	7 days prior to the execution of the agreement or transaction	Licence condition	FormSG via MAS-Tx	Entity Activities & Particulars
16	<b>To notify MAS of (i) the resignation of CEO or any Director; (ii) any change in the nature of the appointment of a Director</b>	No prescribed form	As soon as practicable, or for (i), no later than	Licence condition	FormSG via MAS-Tx	Shareholders & Management



S/N	Requirement	Form to be Submitted	Regulatory Deadline	Legislative Reference	Mode of Submission	MAS-Tx Category
	from one that is Executive to one that is Non-Executive; (iii) any change in particulars (including address and identification number) of CEO or any Director provided in Form 11; and (iv) any change in the business interests or shareholdings of CEO or any Director provided in Form 11		14 days from the date of the resignation			
17	To notify MAS when an LFMC becomes aware that it or any of its officers or representatives has committed any offence, is subject to any disciplinary action, investigation, civil or criminal proceedings, any breach of laws or regulations, business rules or codes of conduct, or is involved in any matter that would affect the ability to meet the fit and proper criteria	No prescribed form	Immediate	Licence condition	FormSG via MAS-Tx	Incident & Breach Reporting
18	To notify MAS when an LFMC has fewer than 2 full-time appointed representatives in respect of each relevant regulated activity under the SFA	No prescribed form	As soon as practicable	Licence condition	FormSG via MAS-Tx	Incident & Breach Reporting
19	To notify MAS on:  (a) significant redemptions and the activation of liquidity management tools	(a) Significant Redemption Report  (b) Fund Gating and Suspension Report	(a)(i) within 1 business day (T+1): - for daily dealing CIS, where single-day net	Guidelines on Liquidity Risk Management Practices for Fund Management Companies (SFA04-G08) and MAS Circular	FormSG via MAS-Tx	Incident & Breach Reporting

S/N	Requirement	Form to be Submitted	Regulatory Deadline	Legislative Reference	Mode of Submission	MAS-Tx Category
	<p><b>in authorised<sup>4</sup>, restricted, or exempt<sup>5</sup> CIS managed by the FMC</b></p> <p><b>(b) suspension of fund dealings or activation of gating measures for all CIS that the FMC manages, advises, acts as a representative of, and/or offers</b></p>		<p>redemptions &gt; 5% AUM (i.e. day T)</p> <p>(a)(ii) within 3 business days (T+3): - for daily dealing CIS, where weekly aggregate net redemptions &gt; 10% AUM - for weekly dealing CIS, where weekly aggregate net redemptions &gt; 5% AUM - for other dealing frequency CIS, where aggregate net redemptions over the CIS' dealing period &gt; 10% AUM</p> <p>(b) within 3 business days</p>	CMI 13/2021 dated 31 May 2021		

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<sup>4</sup> CIS authorised pursuant to section 286 of the SFA.

<sup>5</sup> CIS registered pursuant to section 305 of the SFA (i.e. "Restricted CIS"), and CIS that fall within the specified exemptions under sections 302B, 302C, and 304 of the SFA (i.e. "Exempt CIS").

S/N	Requirement	Form to be Submitted	Regulatory Deadline	Legislative Reference	Mode of Submission	MAS-Tx Category
20	<b>To notify MAS of cross-border arrangements with Foreign Related Corporations or Foreign Offices under the following Exemption Regulations:</b> - SF(ECBA)(FRC)R - SF(ECBA)(FO)R	<b>Form FN</b> – Notification for Arrangements with Foreign Related Corporations and/or Foreign Offices under the Exemption Regulations	Within 14 days of commencement of qualifying business under the Exemption Regulations	Regulations 4(2) and 5(1) of the SF(ECBA)(FRC)R and Regulations 7(2) and 8(2) of the SF(ECBA)(FO)R	FormSG via MAS-Tx	Entity Activities & Particulars
21	<b>To notify MAS of changes in particulars to/cessation of cross-border arrangements notified under the following Exemption Regulations:</b> - SF(ECBA)(FRC)R - SF(ECBA)(FO)R	<b>Form FC</b> – Notification for Change in Particulars to Arrangements with Foreign Related Corporations and/or Foreign Offices notified under the Exemption Regulations	Within 14 days from date of change/cessation	Paragraphs 5.3.1 (a) and (b) of SFA04-N17 and Paragraphs 5.3.1 (a) and (b) of SFA04-N18	FormSG via MAS-Tx	Entity Activities & Particulars
<b>B2: Notifications in relation to financial and margin requirements</b>						
22	<b>To notify MAS of the inclusion of the following items in the financial resources of an LFMC:</b>  (a) the excess of allowable preference share capital over base capital; and (b) qualifying subordinated loans <sup>6</sup>  An LFMC is prohibited from including items (a) and/or (b) in its financial	No prescribed form	Immediate	Regulation 2A of the FMR	FormSG via MAS-Tx	Incident & Breach Reporting

<sup>6</sup> The terms “base capital”, “qualifying subordinated loan” and “financial resources” are defined in Regulation 2 of FMR.

S/N	Requirement	Form to be Submitted	Regulatory Deadline	Legislative Reference	Mode of Submission	MAS-Tx Category
	resources for a period exceeding 90 days in each calendar year					
23	To notify MAS when the base capital or net head office funds <sup>7</sup> fall or will fall below the prescribed amount	No prescribed form	Immediate	Regulation 4 of the FMR	FormSG via MAS-Tx	Incident & Breach Reporting
24	To notify MAS when the financial resources or adjusted net head office funds fall or will fall below the total risk requirement	No prescribed form	Immediate	Regulation 6 of the FMR	FormSG via MAS-Tx	Incident & Breach Reporting
25	To notify MAS when the financial resources or adjusted net head office funds fall below 120% of its total risk requirement	No prescribed form	Immediate	Regulation 7 of the FMR	FormSG via MAS-Tx	Incident & Breach Reporting
26	In matters relating to preference shares, to notify MAS prior to:  (a) issuing any preference share; and (b) repaying the principal of any preference share (other than any paid-up irredeemable and non-cumulative preference share capital) that is included as part of LFMC's	No prescribed form	For issuance, prior to the issuance of the preference share  For repayment, 3 months before the proposed date of repurchase or redemption	Regulation 21 of the FMR	FormSG via MAS-Tx	Entity Activities & Particulars

<sup>7</sup> As defined in Regulation 2 of FMR.

S/N	Requirement	Form to be Submitted	Regulatory Deadline	Legislative Reference	Mode of Submission	MAS-Tx Category
	financial resources through repurchase or redemption					
27	<p><b>In matters relating to qualifying subordinated loan, to notify MAS prior to:</b></p> <p>(a) the drawdown of a qualifying subordinated loan; and</p> <p>(b) the repayment, whether in part or in full, of any subordinated loan principal before the maturity date set out in the subordination loan agreement</p>	No prescribed form	<p>For drawing down a qualifying subordinated loan, prior to the drawdown;</p> <p>For early repayment, prior to the repayment;</p> <p>For repayment of matured qualifying subordinated loan, at least one business day before the repayment</p>	Regulation 22 of the FMR	FormSG via MAS-Tx	Entity Activities & Particulars
<b>Section B3: Notifications in relation to the representatives of LFCs</b>						
28	<b>To notify MAS of the appointment of a representative</b>	<b>Form 3A</b> - Notification for Appointment of an Appointed Representative	Prior to the appointment of the appointed representative	Sections 99D and 99H of the SFA and Regulation 3A of the LCBR	MASNET	Staff & Reps
29	<b>To notify MAS of the appointment of a provisional representative</b>	<b>Form 3B</b> - Notification for Appointment of a Provisional Representative	Prior to the appointment of the provisional representative	Sections 99E and 99H of the SFA and Regulation 3B of the LCBR	MASNET	Staff & Reps

S/N	Requirement	Form to be Submitted	Regulatory Deadline	Legislative Reference	Mode of Submission	MAS-Tx Category
30	<b>To notify MAS of the appointment of a temporary representative</b>	<b>Form 3C</b> - Notification for Appointment of a Temporary Representative	Prior to the appointment of the temporary representative	Sections 99F and 99H of the SFA and Regulation 3C of the LCBR	MASNET	Staff & Reps
31	<b>To notify MAS of the completion of examination requirements by a provisional representative</b>	<b>Form 3D</b> - Notification of the Completion of Examination Requirements by a Provisional Representative	Prior to the expiry of the period specified against the provisional representative's name in the public register of representatives	Section 99E of the SFA and Regulation 3B of the LCBR	MASNET	Staff & Reps
32	<b>To notify MAS of the intention for an appointed representative to carry out additional regulated activity, in addition to that indicated against the representative's name in the public register of representatives</b>	<b>Form 6</b> - Notification to Add Activity of a Representative	Prior to carrying out the additional regulated activity	Section 99L of the SFA and Regulation 5 of the LCBR	MASNET	Staff & Reps
33	<b>To notify MAS:</b>  <b>(a) where a representative has ceased to be a representative in any or all regulated activities; or</b>  <b>(b) where an appointed representative has not commenced to act as a representative in at least one of the regulated activities by the end of the period of 6 months from the date that the representative's name was</b>	<b>Form 8</b> - Notification for the Cessation of a Representative in any or all of the Regulated Activities	(a) No later than the next business day after the cessation of regulated activity  (b) Immediate	Sections 99D, 99E and 99F of the SFA and Regulation 11B of the LCBR	MASNET	Staff & Reps

S/N	Requirement	Form to be Submitted	Regulatory Deadline	Legislative Reference	Mode of Submission	MAS-Tx Category
	entered in the public register of representatives					
34	To notify MAS of any change to a representative's particulars	<b>Form 16</b> - Notification to Change Particulars for a Representative	Within 14 days of the date of change	Section 99H of the SFA and Regulation 5 of the LCBR	MASNET	Staff & Reps
<b>Section C: Regulatory submissions to MAS</b>						
35	To submit quarterly financial returns	<b>Form 1</b> - Statement of Assets and Liabilities  <b>Form 2</b> - Statement of Financial Resources, Total Risk Requirement and Aggregate Indebtedness	Within 14 days from the end of each quarter	Regulation 27 of the FMR	MASNET	Regular Data Returns
36	To submit audited annual financial returns and auditor's report	<b>Form 1</b> - Statement of Assets and Liabilities  <b>Form 2</b> - Statement of Financial Resources, Total Risk Requirement and Aggregate Indebtedness  <b>Form 3</b> - Statement related to the Accounts of a Holder of a CMS Licence	Within 5 months from the end of the financial year	Section 107 of the SFA and Regulation 27 of the FMR	Forms 1 to 4: MASNET  Forms 5 and 6, and auditor's report: FormSG via MAS-Tx	Regular Data Returns

S/N	Requirement	Form to be Submitted	Regulatory Deadline	Legislative Reference	Mode of Submission	MAS-Tx Category
		<p><b>Form 4</b> - Statement relating to the Accounts of a Holder of a CMS Licence – Supplementary Information</p> <p><b>Form 5</b> - Auditor's Report - For a Holder of a CMS Licence</p> <p><b>Form 6</b> - Auditor's Certification - For a Holder of a CMS Licence</p> <p>Audited Profit and Loss Account and Balance Sheet made up to the last day of the financial year, together with an Auditor's report, including Management Letter (if any)</p>				
37	<p><b>To report to MAS the following types of misconduct committed by the LFMC's representatives:</b></p> <p><b>(a) Acts Involving Fraud, Dishonesty or Other Offences of a Similar Nature;</b></p>	<p>(a) Report on misconduct of representative</p> <p>(b) Update report (for cases where</p>	<p>(a) Upon discovery of the misconduct</p> <p>(b) When there is any significant</p>	Paragraphs 4 to 8 of the Notice on Reporting of Misconduct of Representatives by Holders of CMS	MASNET	Incident & Breach Reporting



S/N	Requirement	Form to be Submitted	Regulatory Deadline	Legislative Reference	Mode of Submission	MAS-Tx Category
	<b>(b) Acts Relating to Market Conduct Provisions under Part XII of the SFA;</b> <b>(c) Failure to Satisfy the Guidelines on Fit and Proper Criteria;</b> <b>(d) Non-compliance with any regulatory requirement relating to the provision of any regulated activity under the SFA;</b> <b>(e) A serious breach of the LPMC's internal policy or code of conduct</b>	investigations and/or disciplinary actions are pending)	development in the case	Licence and Exempt Financial Institutions		
38	<b>To submit an annual declaration that there was no misconduct report for the preceding year</b>  <b>This applies to LPMCs that have not submitted any Misconduct Report in the preceding calendar year</b>	Declaration of Nil Return of Misconduct of Representatives	Within 14 days after calendar year end	Paragraph 9 of the Notice on Reporting of Misconduct of Representatives by Holders of CMS Licence and Exempt Financial Institutions	MASNET	Incident & Breach Reporting
39	<b>To submit certification by independent assurance function and information on cross-border arrangements notified under the following Exemption Regulations:</b> <b>- SF(ECBA)(FRC)R</b> <b>- SF(ECBA)(FO)R</b>	<b>Form FR</b> – Annual Declaration for Arrangements with Foreign Related Corporations and/or Foreign Offices notified under the Exemption Regulations	Within 5 months from the end of the financial year	Paragraph 5.3.1 (c) of SFA04-N17 and Paragraph 5.3.1 (c) of SFA04-N18	FormSG via MAS-Tx	Regular Data Returns