

	Financial year of fund ended on: (X)	Deadline for submitting audited financial statements, including audited TERs and auditor's report to CPF Board	Implementation date (i.e. date when the fund ceases to accept CPF monies if the audited TER exceeds TER cap)
Authorised Fund (i.e. fund incorporated in Singapore) <i>[Note 1]</i>	(X) 31 Mar 2016 30 June 2016 30 Sep 2016 31 Dec 2016	(X + 3 months) 30 June 2016 30 Sep 2016 31 Dec 2016 31 Mar 2017	(X + 3 months + 1 day) 1 July 2016 1 Oct 2016 1 Jan 2017 1 April 2017
Recognised Fund (i.e. offshore fund) <i>[Note 2]</i>	(X) 31 Mar 2016 30 June 2016 30 Sep 2016 31 Dec 2016	(X + 4 months) 31 July 2016 31 Oct 2016 31 Jan 2017 30 Apr 2017	(X + 4 months + 1 day) 1 Aug 2016 1 Nov 2016 1 Feb 2017 1 May 2017

Notes:

(1) (a) For Fund Management Companies only:

Deadline for submission of annual auditor's report for Authorised Fund is stated in the Code of Collective Investment Schemes (CIS) issued by the Monetary Authority of Singapore (MAS).

(b) For Insurance Companies only:

Deadline for submission of annual auditor's report to the Board is stated in the revised Terms & Conditions (effective 1 May 2014), which is also in line with MAS Notice 307 to all policyholders.

- (2) Deadline for submission of auditor's report is the timeframe as permitted by the laws of the place of incorporation of the CIS (for example, four months from the close of the financial year for Luxembourg and Ireland funds). This is not applicable to Insurance Companies.