

CAYMAN ISLANDS



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**THE MUTUAL FUNDS LAW
(2013 REVISION)**

**THE MUTUAL FUNDS (ANNUAL RETURNS) (AMENDMENT)
REGULATIONS, 2015**

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**THE MUTUAL FUNDS (ANNUAL RETURNS) (AMENDMENT)
REGULATIONS, 2015**

The Cabinet, in exercise of the powers conferred by section 39 of the Mutual Funds Law (2013 Revision), makes the following Regulations -

1. (1) These Regulations may be cited as the Mutual Funds (Annual Returns) (Amendment) Regulations, 2015. Citation and commencement

- (2) These Regulations come into force on 15th September, 2015.

2. The Mutual Funds (Annual Returns) Regulations, 2006 are amended in the Schedule as follows - Amendment of the Schedule to the Mutual Funds (Annual Returns) Regulations, 2006
 - (a) by inserting under the heading "General Information" after item 10 the following -
 - "10A. Legal entity identifier, (if applicable);
 - 10B. Operating structure -
 - (a) Is this report for a master fund or a regulated feeder fund?
 - (b) Are there any investors in the master fund that are not regulated feeder funds? If so, how many?
 - (c) If a master fund -
 - (i) Name and number of all feeder funds;
 - (ii) Certificate number(s) issued for the regulated feeder fund(s) by the Authority;
 - (iii) Legal entity identifier, (if applicable);
 - (iv) Country of domicile;
 - (v) Name of regulator (if applicable); and
 - (vi) Country of regulator (if applicable);
 - (d) If a regulated feeder fund -
 - (i) Name of master fund;
 - (ii) Certificate number issued for the master fund by the Authority; and
 - (iii) Legal entity identifier, (if applicable).

- 10C. Investment manager -
 - (a) Legal entity identifier, (if applicable);
 - (b) Name of regulator (if applicable);
 - (c) Country of regulator (if applicable);
 - (d) Name of sub-advisors or sub-managers to whom investment manager functions have been delegated (if applicable); and
 - (e) Country of sub-advisors or sub-managers to whom investment manager functions have been delegated (if applicable)
 - 10D. Mutual Fund Administration -
 - (a) Name of net asset value calculation agent sub-delegated (if applicable);
 - (b) Country of net asset value calculation agent sub-delegated (if applicable);
 - (c) Name of registrar and transfer agent contracted;
 - (d) Country of registrar and transfer agent contracted;
 - (e) Name of registrar and transfer agent sub-delegated (if applicable); and
 - (f) Country of registrar and transfer agent sub-delegated (if applicable);
 - 10E. Auditor -

Has the auditor, as last notified to the Authority, resigned or indicated that it will not perform the audit for the next year?
 - 10F. Custodian -
 - (a) Name of custodian contracted;
 - (b) Country of custodian contracted;
 - (c) Name of regulator, (if applicable);
 - (d) Country of regulator, (if applicable);
 - (e) Name of any sub-custodians (if applicable); and
 - (f) Country of any sub-custodians (if applicable);
 - 10G. Jurisdiction(s) of the investors”;
- (b) by inserting under the heading “Operating Information” after item 20 the following -
- “20A. Has the fund side-pocketed investments during the reporting period?
 - 20B. Has the fund implemented a gate on redemptions or withdrawals during the reporting period?
 - 20C. How many operator meetings were held during the reporting period?”; and

- (c) by inserting under the heading “Financial Information” after item 33 the following -
 - “33A. Asset Allocation -
 - (a) Investment by the regulated feeder fund into a master fund;
 - (b) Long position equities;
 - (c) Short positions;
 - (d) Debt instruments;
 - (e) Other funds;
 - (f) Money market instruments
 - (g) Derivatives - assets & liabilities; and
 - (h) Other investments - assets & liabilities;
 - 33B. Leverage
 - 33C. Allocation of equity & debt securities by jurisdiction of issuer”.

Made in Cabinet the 8th day of September, 2015.

Kim Bullings

Clerk of the Cabinet.