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DRAFT STATUTORY INSTRUMENTS

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**2009 No.**

**The Offshore Funds (Tax) Regulations 2009**

**PART 3**

**REPORTING FUNDS AND THE TREATMENT  
OF PARTICIPANTS IN REPORTING FUNDS**

**CHAPTER 9**

**THE PROVISION OF INFORMATION TO HMRC**

**Reporting requirements**

**106.**—(1) A reporting fund must provide the following information to HMRC in relation to each period of account—

- (a) its audited accounts (see Chapter 4);
- (b) its computation of its reportable income for the period of account based on its audited accounts (see Chapter 5);
- (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));
- (d) the reported income of the fund for each reporting period falling within the period of account;
- (e) the amount actually distributed to participants in respect of 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 in respect of 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.

(2) The information specified in paragraph (1) must be provided within six months of the end of the period of account.