

## Collective Investment Schemes

### COLL TP 1 Transitional Provisions

(1)	(2) Material to which the transitional provision applies	(3)	(4) Transitional provision	(5) Transitional provision: dates in force	(6) Hand-book provision: coming into force
<b>Extra time provisions</b>					
<b>Existing schemes electing to comply with COLL</b>					
1	Each and every <i>rule</i> in COLL	R	Expired		
1A	Each and every <i>rule</i> in COLL	R	The <i>rules</i> in COLL do not apply to any relevant party in relation to an <i>authorised fund</i> where the winding up of the fund has commenced before 12 February 2007, provided that each relevant party shall continue to comply with the provisions of CIS as if they still applied to them.	From 12 February 2007	12 February 2007
2	Each and every <i>rule</i> in COLL	G	Expired		
3	Each and every <i>rule</i> in COLL	R			
4	Each and every <i>rule</i> in COLL	G	Expired		
5	COLL 6.9.9 R (4) to (6) (Restrictions of business for UCITS management companies)	R	Expired		
6	COLL 6.9.9 R (4) to (6) (Restrictions of business for UCITS management companies)	G	Expired		

(1)	(2) Material to which the transitional provision applies	(3)	(4) Transitional provision	(5) Transitional provision: dates in force	(6) Handbook provision: coming into force
7	COLL 6.6.15 (2), (4) and (5) (Committees and delegation)	R	Expired		
8	COLL 6.2 (dealing); COLL 6.3 (Valuation and pricing); (Valuation) and 16 (Table: contents of the prospectus)	R	Expired		
9	COLL 6.2 (dealing); COLL 6.3 (Valuation and pricing); COLL 5.2.5 R (Valuation) and COLL 4.2.5 R 16 (Table: contents of the prospectus)	G	Expired		
10	FEES 3.2.1 R <b>Definition of relevant party</b>	R	Expired		
11	COLL	R	Expired		
12	COLL 10.2.1 R	R	Expired		
13	COLL 4.2.5 R	R	Expired		
14	<b>Amendments to COLL made by the Collective Investment Schemes Sourcebook (UCITS Eligible Assets Directive and Other Amendments) Instrument 2008</b>	R	<b>(1)</b> [expired]		
			<b>(2)</b> [expired]		

(1)	(2) Material to which the transitional provision applies	(3)	(4) Transitional provision	(5) Transitional provision: dates in force	(6) Handbook provision: coming into force
<b>(3) [expired]</b>					
15	Amendments to COLL 5.6.3 R made by the Collective Investment Schemes Sourcebook (Amendment No 5) Instrument 2009	R	Expired		
16	COLL 4.5 and COLL 8.3.5 R to COLL 8.3.5E R	R	Expired		
17	COLL 4.5.5R (1)(a)(iv) and COLL 4.5.9R (9A)	R	Expired		
<b>[Note: article 118(2) of the UCITS Directive]</b>					
18	Each and every rule in COLL that relates to <i>key investor information</i>	R	Expired		
19	COLL 4.4.12 R COLL 4.4.13 R COLL 7.7.19 R	R	Expired		
20	COLL 4.4.12 R COLL 4.4.13 R	G	Expired		

(1)	(2) Material to which the transitional provision applies	(3)	(4) Transitional provision	(5) Transitional provision: dates in force	(6) Handbook provision: coming into force
	COLL 7.7.19 R				
21	COLL 4.2.5R (3)(qa)	R	Expired		
22	COLL 4.6.8R(8)(d)	R	Expired		
23	COLL 5.9.3 R and COLL 5.9.5 R	R	Expired		
24	COLL 8.3.4R (6)	R	Expired		
25	COLL 3 to COLL 8	R	Expired		
26	COLL 3 to COLL 8	D	Expired		
27	COLL 3 to COLL 8	G	Expired		
28	COLL 4.2.5 R(3)(ca)	R	Expired		
29	Amendments to each and every <i>rule</i> in COLL made by the Collective Investment Schemes (Accounting Amendments) (No 2) Instrument 2015	R	[expired]		
30	Amendments to each and every <i>rule</i> in COLL made by the Collective Investment Schemes (Accounting Amendments) (No 2) Instrument 2015	R	(1) [expired] (2) [expired] (3) The <i>authorised fund manager</i> must make a record of that election and retain it for a period of six years from the date it takes effect.	1 March 2015 until 6 years from the date the relevant election takes place	1 March 2015
31	COLL 4.2.5R(8)(f), (g) and (h), and COLL 4.2.5R(28)	R	[expired]		
32	COLL 4.2.5R(8)(f) and (g)(i) and (ii)	R	(1) The <i>authorised fund manager</i> of a <i>non-UCITS retail scheme</i> need not, for any <i>prospectus</i> issued before 18 March 2016, comply with COLL 4.2.5R(8)(f), (g)(i) and (ii).	From 18 March 2016 until 31	18 March 2016

(1)	(2) Material to which the transitional provision applies	(3)	(4) Transitional provision	(5) Transitional provision: dates in force	(6) Hand-book provision: coming into force
33	COLL 4.5.7R(7)	R	(2) The <i>prospectus</i> must, however, contain a description of the <i>depository's</i> principal business activity. [expired]	March 2017	
34	COLL 4.7.2R(4)(a) and (6A)	R	(1) Paragraph (2) applies to any <i>key investor information document</i> drawn up by an <i>authorised fund manager</i> before 18 March 2016.  (2) The <i>authorised fund manager</i> need not amend the <i>key investor information document</i> until it is revised as a result of a subsequent revision of the <i>key investor information</i> falling after 18 March 2016, and only if the information required by COLL 4.7.2R(4)(a) and (6A) is available to the authorised fund manager at the time of that revision.	From 18 March 2016 until 18 March 2017	18 March 2016
35	The changes set out in Annex F of the UCITS V Directive Instrument 2016 to COLL 6.6.4R(6) and (7), COLL 6 Annex 1R and COLL 12.3.4R(1)	R	The changes to the COLL provisions in column (2) do not apply to an <i>EEA UCITS management company</i> in respect of a <i>UCITS scheme</i> managed by it and the provisions continue to apply as they were in force at 17 March 2016.	18 March 2016 until the earlier of:  (1) the date of application of the <i>UCITS level 2 regulation</i> ; and  (2) the date the <i>EEA UCITS management company</i> enters into a <i>depository agreement</i> in respect of the <i>scheme</i> that is compliant with the terms of the <i>UCITS level 2 regulation</i>	18 March 2016

(1)	(2) Material to which the transitional provision applies	(3)	(4) Transitional provision	(5) Transitional provision: dates in force	(6) Handbook provision: coming into force
36	COLL 6.6A.8R	R	A <i>management company</i> may continue to retain a <i>depository</i> that does not meet the requirements in COLL 6.6A.8R if the <i>depository</i> was appointed before 18 March 2016.	From 18 March 2016 until 18 March 2018	18 March 2016
37	COLL 6.6B.8R and COLL 6.6B.11R		A <i>depository</i> that does not meet the requirements in COLL 6.6B.8R and COLL 6.6B.11R may continue to act as <i>depository</i> of a <i>UCITS scheme</i> if it was appointed before 18 March 2016.	From 18 March 2016 until 18 March 2018	18 March 2016
38	COLL 4.2.5AG	G	An <i>authorised fund manager</i> of a <i>UCITS scheme</i> or a <i>non-UCITS retail scheme</i> does not need to comply with the provisions of the <i>Securities Financing Transactions Regulation</i> referred to in COLL 4.2.5AG for:  (1) a <i>sub-fund</i> that was constituted before 12 January 2016 if the <i>scheme</i> is an <i>umbrella</i> ; and (2) a <i>scheme</i> that was constituted before 12 January 2016, if the <i>scheme</i> is not an <i>umbrella</i> . <b>[Note:</b> article 33(2)(c) of the <i>Securities Financing Transactions Regulation</i> ]	From 23 September 2016 until 12 July 2017	23 September 2016
39	COLL 8.3.4AG	G	An <i>authorised fund manager</i> of a <i>qualified investor scheme</i> does not need to comply with the provisions of the <i>Securities Financing Transactions Regulation</i> referred to in COLL 8.3.4AG for:  (1) a <i>sub-fund</i> that was constituted before 12 January 2016 if the <i>scheme</i> is an <i>umbrella</i> ; and (2) a <i>scheme</i> that was constituted before 12 January 2016, if the <i>scheme</i> is not an <i>umbrella</i> . <b>[Note:</b> article 33(2)(c) of the <i>Securities Financing Transactions Regulation</i> ]	From 23 September 2016 until 12 July 2017	23 September 2016
40	COLL 3.2.6R(8) and COLL 5.2.12R(3)(d)	R	An <i>authorised fund manager</i> is not required to update existing statements in the <i>instrument constituting the fund</i> concerning use of the derogation at COLL 5.2.12R(3) due to the amendments to the following provisions by the Collective Investment Schemes Sourcebook (Amendment No 9) Instrument 2016 until it is updated for other purposes:  (a) COLL 3.2.6R(8) and (b) COLL 5.2.12R (3)(d).	From 1 October 2016 to 30 September 2019	From 1 October 2016

(1)	(2) Material to which the transitional provision applies	(3)	(4) Transitional provision	(5) Transitional provision: dates in force	(6) Hand-book provision: coming into force
41	COLL 3.2.6R(15)	R	An <i>authorised fund manager</i> is not required to update the <i>instrument constituting the fund</i> due to the amendment to COLL 3.2.6R(15) until it is updated for other purposes.	From 1 October 2016 to 30 September 2019	From 1 October 2016
42	COLL 4.2.5R(3)(i) and COLL 5.2.12R(3)(d).	R	An <i>authorised fund manager</i> is not required to update existing statements in the <i>prospectus</i> concerning use of the derogation under COLL 5.2.12R(3) due to the amendments to the following provisions by the Collective Investment Schemes Sourcebook (Amendment No 9) Instrument 2016 until it is updated for other purposes:  (a) COLL 4.2.5R(3)(i) (subject to COLL TP1.1 (43)) and (b) COLL 5.2.12R(3)(d).	From 1 October 2016 to 30 September 2017	From 1 October 2016
43	COLL 4.2.5R(3)(i), COLL 5.6.7R(1), COLL 5.6.8R, and COLL 5.7.5R	R	An <i>authorised fund manager</i> of a <i>non-UCITS retail scheme</i> is not required to comply with the amendments to the <i>rules</i> in column (2) in relation to <i>government and public securities</i> made by the Collective Investment Schemes Sourcebook (Amendment No 9) Instrument 2016.	From 1 October 2016 to 30 September 2017	From 1 October 2016
44	COLL 4.2.2R, COLL 4.2.5R, and COLL 4.2.6G.	R	An <i>authorised fund manager</i> is not required to update the <i>prospectus</i> due to the amendments to the following provisions by the Collective Investment Schemes Sourcebook (Amendment No 9) Instrument 2016 until it is updated for other purposes:  (a) COLL 4.2.2R(2)(aa) (b) COLL 4.2.5R(2)(aa); (c) COLL 4.2.5R(2B)(b); (d) COLL 4.2.5R(5)(b); (e) COLL 4.2.5R(16)(b)(v); (f) COLL 4.2.5R(18)(b)(i); (g) COLL 4.2.5R(19); (h) COLL 4.2.5R(20); and (i) COLL 4.2.6G(7)(a).	From 1 October 2016 to 30 September 2017	From 1 October 2016
45	COLL 8.3.2R and COLL 8.3.4R	R	An <i>authorised fund manager</i> is not required to update the <i>prospectus</i> due to the amendments to the following provisions by the Collective Investment Schemes Sourcebook (Amendment No 9) Instrument 2016 until it is updated for other purposes:  (a) COLL 8.3.2R(1A); (b) COLL 8.3.4R(2)(1A);	From 1 October 2016 to 30 September 2017	From 1 October 2016

(1)	(2) Material to which the transitional provision applies	(3)	(4) Transitional provision	(5) Transitional provision: dates in force	(6) Handbook provision: coming into force
46	The <i>rules and guidance</i> in COLL that relate to a <i>NURS-KII document</i> .	R	(c) COLL 8.3.4R(14)(3); and (d) COLL 8.3.4R(17)(6).  An <i>authorised fund manager</i> of a <i>non-UCITS retail scheme</i> and an <i>ICVC</i> that is a <i>non-UCITS retail scheme</i> may comply with the provisions in column (2) using a <i>key investor information document</i> (as modified by a general direction from the <i>FCA</i> ) created before 1 January 2018 if it:  (1) had dispensation from the <i>FCA</i> through a modification by consent to market <i>units</i> of the <i>non-UCITS retail scheme</i> using that <i>document</i> until 1 January 2018; and  (2) decides to draw up a <i>NURS-KII document</i> , instead of a <i>key information document</i> , in accordance with COLL 4.7 after 1 January 2018.	From 1 January 2018 until 19 February 2018	1 January 2018
47	COLL 4.3.4R(2); COLL 4.3.6R(2); COLL 8.3.6R(1) and (2)	R	A new type of payment out of <i>scheme property</i> , which is introduced by a <i>firm</i> to facilitate the operation of a <i>research</i> payment account under COBS 2.3B.3R(2), does not constitute a fundamental change under COLL 4.3.4R(2) or COLL 8.3.6R(1) requiring prior approval by meeting. Such a change will however constitute a significant change under COLL 4.3.6R(2) and COLL 8.3.6R(2) requiring pre-event notification.	From 3 January 2018 until 3 January 2020	3 January 2018
48	COLL 4.5.7R(8) and (9) and COLL 8.3.5AR(5) and (6)	R	An <i>authorised fund manager</i> is not required to include the information prescribed by COLL 4.5.7R(8) and (9) or COLL 8.3.5AR(5) and (6) in its annual long report or in a composite report in respect of any <i>annual accounting period</i> ending before 30 September 2019.	From 30 September 2019	30 September 2019
<b>Amendments to COLL made by the Money Market Funds Regulation Instrument 2018</b>					
48	Each and every rule in COLL amended or deleted by the Money Market Funds Regulation Instrument 2018	R	A <i>scheme</i> which satisfies the conditions in either COLL 5.9.3R or COLL 5.9.5R immediately before 21 July 2018, and in respect of which an application for authorisation as a <i>regulated money market fund</i> needs to be submitted by 21 January 2019 in accordance with article 44 of the <i>Money Market Funds Regulation</i> , shall continue to comply with the provisions of the COLL sourcebook that apply to it, or in relation to it, as at 20 July 2018 until such time as it is a <i>regulated money market fund</i> .	From 21 July 2018 to 21 March 2019	21 July 2018
<b>Amendments made by the Collective Investment Schemes Sourcebook (Miscellaneous Amendments) Instrument 2019</b>					
49	COLL 4.2.5R(3)(c-b), (c-a) and (o), and COLL 4.2.6G(1A)	R	The <i>rules and guidance</i> specified in column (2) apply:  (1) from 7 May 2019 in respect of any <i>authorised fund</i> which is authorised on or after that date; and	From 7 May 2019 to 7 August 2019	7 May 2019



(1)	(2) Material to which the transitional provision applies	(3)	(4) Transitional provision	(5) Transitional provision: dates in force	(6) Handbook provision: coming into force
<p>(2) from 7 August 2019 in respect of any <i>authorised fund</i> which is authorised before 7 May 2019.</p>					
<p><b>Amendments made by the Collective Investment Schemes Sourcebook (Miscellaneous Amendments) Instrument 2020</b></p>					
50	COLL 9.3.5D	D	COLL 9.3.5D applies from the first date on which the <i>scheme's annual report and accounts</i> is (or is due to be) published on or after 1 July 2020.	From 1 July 2020	1 July 2020
<p><b>Amendments made by the Exiting the European Union: Handbook (Amendments) Instrument 2020</b></p>					
51	COLL 5.2.23R(1)	R	<p>[For the purpose of the <i>rule</i> specified in column (2),] an approved counterparty includes:</p> <p>(a) a person who, as a result of its authorisation in an <i>EEA State</i>, can enter into the transaction as <i>principal off-exchange</i>;</p> <p>(b) a <i>CCP</i> that is authorised in that capacity for the purpose of <i>EU EMIR</i> as it had effect immediately before <i>IP completion day</i>; and</p> <p>(c) a <i>CCP</i> that is recognised in that capacity in accordance with the process set out in article 25 of <i>EU EMIR</i> as it had effect immediately before <i>IP completion day</i>.</p>	[ <i>IP completion day</i> to 31 December [2023]]	[Date of coming into force of the instrument]
<p><b>Amendments made by the Collective Investment Schemes Sourcebook (Bearer Certificates) Instrument 2021</b></p>					
52	TP 1.1(53)R to (54)G	R	In TP 1.1(53)R and 1.1(54)R, “outstanding bearer share” and “the surrender year” have the meanings given in the Bearer Certificates (Collective Investment Schemes) Regulations 2020 (SI 2020/1346).	From 30 April 2021 to the end of 1 January 2022	30 April 2021
53	COLL 3.2.6R; COLL 4.4.4R; and COLL 4.4.12R	R	<p>(1) This <i>rule</i> applies to an <i>ICVC</i> which has one or more <i>outstanding bearer shares</i> in <i>issue</i> during the <i>surrender year</i>.</p> <p>(2) If immediately before 2 January 2021 the <i>instrument constituting the fund</i> contained a statement pursuant to COLL 3.2.6R setting out how the <i>holders</i> of <i>bearer certificates</i> are to identify themselves, the arrangements specified in that statement continue to apply to the extent necessary during the <i>surrender year</i> subject to:</p> <p>(a) the <i>OEIC Regulations</i>; and</p> <p>(b) any changes to those arrangements made in accordance with the Bearer Certificates (Collective Investment Schemes) Regulations 2020 (SI 2020/1346), the <i>OEIC Regulations</i>, the <i>rules</i>, the <i>instrument constituting the fund</i> and the <i>prospectus</i>.</p> <p>(3) Any procedures identified in the <i>prospectus</i> in relation to the operation of <i>bearer certificates</i> pur-</p>	From 30 April 2021 to the end of 1 January 2022	30 April 2021

(1)	(2) Material to which the transitional provision applies	(3)	(4) Transitional provision	(5) Transitional provision: dates in force	(6) Handbook provision: coming into force
			<p>suant to COLL 4.2.5R(5) continue to apply to <i>outstanding bearer shares</i> during the <i>surrender year</i> subject to:</p> <p>(a)the <i>OEIC Regulations</i>; and</p> <p>(b)any changes to that operation made in accordance with the Bearer Certificates (Collective Investment Schemes) Regulations 2020, the <i>OEIC Regulations</i>, the <i>rules</i>, the <i>instrument constituting the fund</i> and the <i>prospectus</i>.</p> <p>(4)Subject to the provisions of the Bearer Certificates (Collective Investment Schemes) Regulations 2020 and the <i>OEIC Regulations</i>, the amendments made to COLL 4.4.4R(3) and COLL 4.4.12R(1) are to be disregarded in relation to <i>outstanding bearer shares</i> in <i>issue</i> during the <i>surrender year</i>.</p>		
54	TP 1.1(53)R	G	<p>The Bearer Certificates (Collective Investment Schemes) Regulations 2020 set out certain requirements relating to the conversion and cancellation of <i>outstanding bearer shares</i> during the <i>surrender year</i>.</p>	From 30 April 2021	30 April 2021
55	TP 1.1(56)R	G	<p>(1)<i>Schemes</i> which issue <i>bearer certificates</i> create significant risks in relation to <i>money laundering</i> and <i>financial crime</i>. These risks are relevant both to the protection of <i>participants</i> in such <i>schemes</i> and to the constitution and management arrangements for a <i>scheme</i>.</p> <p>(2)Paragraph (3) applies where a <i>scheme</i> which is recognised under section 272 of the <i>Act</i> either issues or has issued <i>bearer certificates</i> to participants in the <i>United Kingdom</i> that have not been cancelled on or before 1 January 2022.</p> <p>(3)The <i>FCA</i> is of the view that a <i>scheme</i> within (2) is unlikely to satisfy the requirements for recognition set out in section 272 of the <i>Act</i> or, alternatively, that it is unlikely to be desirable in the interests of the <i>participants</i> in the <i>scheme</i> for the <i>scheme</i> to continue to be recognised.</p> <p>(4)Directive (EU) 2015/849 of the European Parliament and of the Council of 20 May 2015 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing required the Member States of the European Union to take measures to prevent the misuse of bearer shares. As such, the <i>FCA</i> expects most <i>schemes</i> and <i>sub-funds</i> which are temporarily recognised under Part 6 of the Collective Investment Schemes (Amendment etc) (EU Exit) Regulations 2019 and the <i>operators</i> of such <i>schemes</i> or <i>sub-funds</i> to be subject to relevant national measures implementing the Directive.</p>	From 30 April 2021	30 April 2021

(1)	(2) Material to which the transitional provision applies	(3)	(4) Transitional provision	(5) Transitional provision: dates in force	(6) Handbook provision: coming into force
56	TP 1.1(55)G and COLL 9.4.4R which was deleted by the Collective Investment Schemes Sourcebook (Bearer Certificates) Instrument 2021.	R	<p>(1) Paragraphs (2) to (4) apply to:</p> <p>(a) the <i>operator</i> of a <i>scheme</i> or <i>sub-fund</i> temporarily recognised under Part 6 of the Collective Investment Schemes (Amendment etc) (EU Exit) Regulations 2019; and</p> <p>(b) the <i>operator</i> of a <i>scheme</i> recognised under section 272 of the <i>Act</i>.</p> <p>(2) An <i>operator</i> within (1) must maintain facilities in the <i>United Kingdom</i> at which the <i>unitholder</i> of a <i>bearer certificate</i> may obtain free of charge:</p> <p>(a) payment of dividends; and</p> <p>(b) details or copies of any notices which have been given or sent to <i>participants</i> in the <i>scheme</i> or <i>sub-fund</i>.</p> <p>(3) The <i>operator</i> must state:</p> <p>(a) the nature of the right represented by the <i>units</i> in the <i>scheme</i> or <i>sub-fund</i>; and</p> <p>(b) whether <i>persons</i> other than <i>unitholders</i> can vote at meetings of <i>unitholders</i> and, if so, who those <i>persons</i> are.</p> <p>(4) The facilities maintained by the <i>operator</i> of the <i>scheme</i> or <i>sub-fund</i> must also allow a <i>participant</i>:</p> <p>(a) to surrender any <i>bearer certificates</i> held by the <i>unitholder</i> in exchange for registered <i>units</i> in the <i>scheme</i> or <i>sub-fund</i>; and</p> <p>(b) where relevant, to provide the details necessary for an entry to be made in the appropriate <i>register</i> of <i>participants</i> for the <i>scheme</i> or <i>sub-fund</i>.</p>	From 30 April 2021	30 April 2021
<b>Amendments made by the Long-Term Asset Fund (Amendment) Instrument 2023</b>					
57	COLL 15.3.6R(6)(3)	R	<p>The <i>authorised fund manager</i> of a <i>long-term asset fund</i>, in respect of which an <i>authorisation order</i> is in force on 3 July 2023, is not required to comply with the <i>rule</i> specified in column (2) until:</p> <p>(a) the <i>instrument constituting the fund</i> is next updated; or</p> <p>(b) 3 July 2024, whichever is earlier.</p>	From 3 July 2023 to 3 July 2024	3 July 2023
58	COLL 15.4.5R(16)(10A)		<p>The <i>authorised fund manager</i> of a <i>long-term asset fund</i>, in respect of which an <i>authorisation order</i> is in force on 3 July 2023, is not required to comply with the <i>rule</i> specified in column (2) until:</p> <p>(a) the prospectus is next updated; or</p> <p>(b) 3 July 2024, whichever is earlier.</p>	From 3 July 2023 to 3 July 2024	3 July 2023
<b>Amendments made by the Sustainability Labelling and Disclosure of Sustainability-Related Financial Information Instrument 2023</b>					

(1)	(2) Material to which the transitional provision applies	(3)	(4) Transitional provision	(5) Transitional provision: dates in force	(6) Handbook provision: coming into force
59	The <i>rules</i> and amendments referred to in COLL TP 1 60R, 62R and 63R.	G	The effect of ESG 4.1.1R(2) is that the <i>authorised fund manager</i> of an <i>authorised fund</i> cannot use a <i>sustainability label</i> before 31 July 2024.	From 28 November 2023 to 31 July 2024	28 November 2023
60	COLL 4.2.5R(26B)(a), COLL 8.3.4R(18C)(1) and COLL 15.4.5R(28A)(1)	R	The <i>authorised fund manager</i> is not required to comply with a <i>rule</i> specified in column (2) until the date on which a <i>sustainability label</i> is first used in relation to the <i>authorised fund</i> .	From 28 November 2023 until the date on which a <i>sustainability label</i> is first used in relation to the <i>authorised fund</i> .	28 November 2023
61	COLL 4.2.5R(26B)(b), COLL 8.3.4R(18C)(2) and COLL 15.4.5R(28A)(2)	R	Where a <i>sustainability label</i> is not used in relation to an <i>authorised fund</i> , but the <i>authorised fund</i> uses the terms in ESG 4.3.2R(2) under ESG 4.3.2R(1), the <i>authorised fund manager</i> is not required to comply with a <i>rule</i> specified in column (2) until 2 December 2024.	From 28 November 2023 to 2 December 2024	28 November 2023
62	The amendments to COLL 4.5.7R, COLL 8.3.5AR and COLL 15.5.3R	R	An <i>authorised fund manager</i> is not required to include the information prescribed by the amendments made to the <i>rules</i> specified in column (2) in its annual long report or (if applicable) its annual report in respect of any <i>annual accounting period</i> ending before Part B of the <i>authorised fund's public product-level sustainability report</i> is first published in accordance with ESG 5.4.3R.	From 28 November 2023 to the end of the <i>annual accounting period</i> during which Part B of the <i>authorised fund's public product-level sustainability report</i> is first published in accordance	28 November 2023

(1)	(2) Material to which the transitional provision applies	(3)	(4) Transitional provision	(5) Transitional provision: dates in force	(6) Handbook provision: coming into force
63	The amendments to COLL 4.5.8R, COLL 8.3.5BR and COLL 15.5.5R	R	An <i>authorised fund manager</i> is not required to include the information prescribed by the amendments made to the <i>rules</i> specified in column (2) in its half-yearly long report or (if applicable) its half-yearly report in respect of any <i>half-yearly accounting period</i> ending before Part B of the <i>authorised fund's public product-level sustainability report</i> is first published in accordance with ESG 5.4.3R.	with ESG 5.4.3R. From 28 November 2023 to the end of the <i>half-yearly accounting period</i> during which Part B of the <i>authorised fund's public product-level sustainability report</i> is first published in accordance with ESG 5.4.3R.	28 November 2023



## Schedule 1

### Record keeping requirements

#### Sch 1.1 G

##### 1 Record keeping requirements

Handbook reference	Subject of record	Contents of record	When record must be made	Retention period
COLL Transitional Provision 3	Election or re- vocation to comply with <i>CIS</i>	Details	At election or re- vocation	6 years
COLL Transitional Provision 14	Election for early compliance with the instrument	Details	At election	6 years
COLL 4.4.11 R (5)	Minutes of meet- ings (AFM)	Full details	As implicit from the rules in <i>COLL</i>	As implicit from the rules in <i>COLL</i>
COLL 6.2.5 R (1)	<i>Issues and can- cellations of un- its</i> (AFM)	Full details	As implicit from the rules in <i>COLL</i>	As implicit from the rules in <i>COLL</i>
COLL 6.4.6 R (4)	Instruments of Transfer ( <i>person</i> responsible for the register)	Full details	From re- gistration	6 years
COLL 6.6.6 R (1)	General record- keeping obliga- tions (AFM)	Such as to dem- onstrate com- pliance with the <i>rules</i> in <i>COLL</i>	As implicit from the rules in <i>COLL</i>	6 years
COLL 6.6.6 R (2)	<i>Units</i> held, ac- quired or dis- posed of (AFM)	Daily record of <i>units</i> held, ac- quired or dis- posed of by the AFM	As implicit in <i>rules</i> in <i>COLL</i>	6 years
COLL 6.6.6 R (3)	Dilution record- keeping obliga- tions (AFM)	How the AFM calculates and es- timates <i>dilution</i> and its policy and method for determining the amount of any <i>dilution levy</i> or <i>dilution ad- justment</i>	As implicit from the rules in <i>COLL</i>	6 years
COLL 6.6.12 R (3)	General record- keeping obliga- tions ( <i>de- pository</i> )	Such as to dem- onstrate com- pliance with the <i>rules</i> in <i>COLL</i>	As implicit from the rules in <i>COLL</i>	6 years

Handbook reference	Subject of record	Contents of record	When record must be made	Retention period
COLL 6.13.2 R	Portfolio <i>transactions</i> relating to a <i>UCITS</i>	Full details	After transaction	5 years
COLL 6.13.3 R	Subscription and <i>redemption</i> orders	Full details	After receipt of order	5 years
COLL 6.13.4 R	Records referred to in COLL 6.13.2 R and COLL 6.13.3 R	Full details	After termination of authorisation of <i>UCITS management company</i>	Outstanding term of 5 year period
COLL 7.8.4R(4)	The decision of the <i>governing body</i> of the <i>authorised fund manager</i>	The decision to create a <i>side pocket class</i> and the reasons for it	As implicit from the <i>rules</i> in <i>COLL</i>	5 years
COLL 8.3.8 R (2)	Minutes of meetings (AFM)	Full details	As implicit from the <i>rules</i> in <i>COLL</i>	6 years
COLL 8.5.2 R (3)(e)	General record keeping obligations (AFM)	Full details	As implicit from the <i>rules</i> in <i>COLL</i>	As implicit from the <i>rules</i> in <i>COLL</i>
COLL 8.5.2 R (3)(f)	<i>Units</i> held, acquired or disposed of (AFM)	Daily record of <i>units</i> held, acquired or disposed of by the AFM	As implicit from the <i>rules</i> in <i>COLL</i>	6 years
COLL 8.5.4 R (2)(h)	General record keeping obligation ( <i>depository</i> )	Full details	As implicit from the <i>rules</i> in <i>COLL</i>	As implicit from the <i>rules</i> in <i>COLL</i>
COLL 8.5.10 R (4)	<i>Issues</i> and <i>cancellations</i> of <i>units</i> (AFM)	Full details	As implicit from the <i>rules</i> in <i>COLL</i>	As implicit from the <i>rules</i> in <i>COLL</i>
COLL 14.3.6R	Dealings with an advisory committee	Details	As implicit from the <i>rules</i> in <i>COLL</i>	5 years
COLL 15.2.6R(3)	The <i>depository's</i> determination	The determination and the reasons for making it	As implicit from the <i>rules</i> in <i>COLL</i>	6 years
COLL 15.5.-12BR(1)	Minutes of meetings (AGM)	Full details	As implicit from the <i>rules</i> in <i>COLL</i>	6 years
COLL 15.5.-12BR(2)	Minutes of meetings of all proceedings to which COLL 15.5.-10BR and COLL 15.5.12AR are relevant	Full details	As implicit from the <i>rules</i> in <i>COLL</i>	6 years
COLL 15.5.12R(2)	Minutes of meetings (AFM)	Full details	As implicit from the <i>rules</i> in <i>COLL</i>	6 years
COLL 15.7.2R(3)(e)	General record keeping obligations (AFM)	Full details	As implicit from the <i>rules</i> in <i>COLL</i>	As implicit from the <i>rules</i> in <i>COLL</i>



Handbook reference	Subject of record	Contents of record	When record must be made	Retention period
COLL 15.7.2R(3)(f)	<i>Units held, acquired or disposed of (AFM)</i>	Daily record of <i>units held, acquired or disposed of by the AFM</i>	As implicit from the <i>rules in COLL</i>	6 years
COLL 15.7.6R(2)(g)	General record keeping obligation (depository)	Full details	As implicit from the <i>rules in COLL</i>	As implicit from the <i>rules in COLL</i>
COLL COLL 15.7.-12BR(3)(e)	Instruments of Transfer ( <i>person responsible for the register</i> )	Full details	From registration	6 years
COLL 15.8.5R(4)	<i>Issues and cancellations of units (AFM)</i>	Full details	As implicit from the <i>rules in COLL</i>	As implicit from the <i>rules in COLL</i>
COLL TP 1.1.16	Election to comply with COLL 4.5 or COLL 8.3.5 R to COLL 8.3.5D R as those rules were in force on 5 March 2010	Details	At election	6 years



## Schedule 2

### Notification requirements

#### Sch 2.1 G

This schedule sets out the notification requirements detailed in *COLL* in respect only of notifications to be provided to the *FCA*. These notification requirements, it should be noted, are in addition to the notifications which must be made to the *FCA* under section 251 of the *Act* (Alteration of schemes and changes of manager or trustee), section 261Q of the *Act* (Alteration of contractual schemes and changes of operator or depositary) and under regulation 21 of the *OEIC Regulations* (The Authority's approval for certain changes in respect of a company).

#### Sch 2.2 G

##### 1 Notification requirements

Handbook reference	Matter to be notified	Contents of notification	Trigger event	Time allowed
<i>COLL</i> Transitional provision 3	Election or revocation to comply with CIS	Details and the date from which it is to take effect	At election or revocation	Immediate
<i>COLL</i> Transitional Provision 14	Election for early compliance with the instrument	Details and the date from which it is to take effect	At election	Immediate
<i>COLL</i> 4.2.3 R (1)(b)	<i>Prospectus</i> and any revisions thereto	Copy provided	<i>Marketing scheme</i>	Before <i>marketing</i> begins
<i>COLL</i> 4.2.3A R (1)(b)	Copy of <i>prospectus</i> of the <i>master UCITS</i>	Full details, together with any amendments	On publication	Immediately on publication
<i>COLL</i> 4.2.3B R (1)	<i>Prospectus</i> of the <i>qualifying master scheme</i> of a <i>feeder NURS</i>	Copy provided	Upon request by the <i>FCA</i>	Immediate
<i>COLL</i> 4.5.14 R (2)(d)	Annual and half yearly reports	Copy of report	End of annual or <i>half-yearly accounting period</i>	Immediately on publication
<i>COLL</i> 4.5.15 R (1)(b)	Copies of the annual and half-yearly long reports of the <i>master UCITS</i>	Full details	End of annual or <i>half-yearly accounting period</i>	Immediately on publication

Handbook reference	Matter to be notified	Contents of notification	Trigger event	Time allowed
COLL 4.5.16 R (1)	Annual and half-yearly long report (or nearest equivalent documents for a <i>qualifying master scheme</i> that is a <i>recognised scheme</i> ) of the <i>qualifying master scheme</i> of a feeder NURS	Copy provided	Upon request by the FCA	Immediate
COLL 4.7.7 R (2))	<i>Key investor information document</i>	Full details, together with any amendments	On first use	Immediate
COLL 4.7.7 R (3)	<i>Key investor information document</i> of the <i>master UCITS</i>	Full details, together with any amendments	On first use	Immediate
COLL 6.5.3 R (5)	Change of ACD, directors or controller of ACD or a corporate director	Details	Occurrence	Immediate
COLL 6.6.7 R	Capital of ICVC	Details if capital: (a) falls below minimum or (b) exceeds maximum	Occurrence	Immediate
COLL 6.9.11 R	Change to ICVC or to one of its officers	Details	Occurrence	14 days
COLL 6.12.3 R	Risk management process	Details in COLL 6.12.3 R (2)(a) and COLL 6.12.3 R (2)(b) and any material alterations thereof	On first use of process	On a regular basis and at least annually
COLL 6.12.6R(2)	Material change to the risk management process	Full details of change	On first use of amended process	Immediate
COLL 7.2.1 R (2) & COLL 7.2.1R (5)	Suspension or resumption of <i>dealing</i>	Details including reason for suspension	Occurrence	Immediate
COLL 7.3.5 R (5)	Winding up a solvent ICVC or terminating a solvent ICVC <i>sub-fund</i> (Directors)	Solvency statement	Winding up a solvent ICVC or ICVC <i>sub-fund</i>	Within 21 days of notice given under regulation 21 of OEIC Regulations
COLL 7.3.7 R (9)	Winding up a solvent ICVC or <i>sub-fund</i> of an ICVC (Depositary)	Completion of winding up or termination of a <i>sub-fund</i>	Winding up a solvent ICVC or ICVC <i>sub-fund</i>	As soon as reasonably practical after winding up completed

Handbook reference	Matter to be notified	Contents of notification	Trigger event	Time allowed
COLL 7.3.8 R (6)	Winding up a solvent <i>ICVC</i> ( <i>ACD</i> )	Final accounts	Completion of winding up	Four months
COLL 7.3.8 R (6)	Winding up a solvent <i>ICVC sub-fund</i> ( <i>ACD</i> )	Termination account and auditor's report	Termination of <i>sub-fund</i>	Four months
COLL 7.4.4R (6)	Winding up of an <i>AUT</i> or an <i>AUT sub-fund</i> ( <i>Trustee</i> )	Completion of winding up	Winding up of an <i>AUT</i>	Immediate
COLL 7.4.5 R (5)	Winding up an <i>AUT</i> or <i>AUT sub-fund</i>	Annual reports of the <i>manager</i> and <i>trustee</i>	End of final accounting period	Four months
COLL 7.4A.5 R (5)	Winding up a solvent <i>ACS</i> or terminating a solvent <i>sub-fund</i> of a <i>co-ownership scheme</i> ( <i>Authorised contractual scheme manager</i> )	Solvency statement	Winding up a solvent <i>ACS</i> or terminating a solvent <i>sub-fund</i> of a <i>co-ownership scheme</i>	Within 21 <i>days</i> of notice under section 261Q of the <i>Act</i> or within 21 <i>days</i> of request under section 261W of the <i>Act</i> .
COLL 7.4A.6 R (6)	Winding up a solvent <i>ACS</i> or terminating a solvent <i>sub-fund</i> of a <i>co-ownership scheme</i> ( <i>Depositary</i> )	Completion of winding up	Winding up	Immediate
COLL 7.4A.9 R (7)	Winding up a solvent <i>ACS</i> or terminating a solvent <i>sub-fund</i> of a <i>co-ownership scheme</i>	Annual reports of <i>authorised contractual scheme manager</i> and <i>depositary</i>	End of final accounting period	Four months
COLL 7.7.22 R	Confirmation of the completion of the merger transfer	Details of completion	On completion of transfer	Immediate
COLL 7.8.37R	Suspension or resumption of <i>dealing</i>	Details including reason for suspension	Occurrence	Immediate
COLL 8.3.2 R	<i>Prospectus</i> and revisions	Full documents	Before marketing commences	Immediate
COLL 8.3.5 R (6)	Annual and half yearly reports	Copy of report	End of annual or <i>half-yearly accounting period</i>	Immediately on publication
COLL 8.6.3 R (3) & COLL 8.6.3 R (5)	Suspension or resumption of <i>dealing</i> ( <i>AFM</i> )	Details including reason for suspension	Occurrence	Immediate
COLL 9.3.1 D	Notification of a <i>scheme</i> constituted in a <i>designated territory</i>	Prescribed details	Intention to market <i>scheme</i> in <i>UK</i>	As implicit from <i>rules</i> in <i>COLL</i>

Handbook reference	Matter to be notified	Contents of notification	Trigger event	Time allowed
COLL 9.3.1 D	Application under section 272 of the <i>Act</i>	Details	Intention to market <i>scheme</i> in the <i>UK</i>	Up to 6 months before commencing marketing
COLL 9.3.5D	Annual certificate of compliance for a <i>scheme</i> recognised under section 272 of the <i>Act</i>	Details in COLL 9.3.5D(1)	Date on which the <i>annual report and accounts</i> of the <i>scheme</i> is (or is due to be) published (see COLL 9.3.5D(2))	One month
COLL 11.3.9 R	Identity of investing <i>feeder UCITS</i>	Full details	After investment	Immediate
COLL 11.4.3 R	Notification of irregularities relating to a <i>master UCITS</i>	Full details	Detection	Immediate
COLL 14.2.1R	Registration as a charity with the Charity Commission	Details	On registering as a charity with the Charity Commission	Without undue delay
COLL 14.2.2R	De-registration as a charity with the Charity Commission	Details	On de-registering as a charity with the Charity Commission	Without undue delay
COLL 15.4.2R	<i>Prospectus</i> and revisions	Full documents	Before marketing commences	Immediate
COLL 15.5.2R(5)	Annual, half yearly and quarterly reports	Copy of report	End of annual or <i>half-yearly accounting period</i> , or <i>quarterly reporting period</i>	Immediately on publication
COLL 15.10.3R(3) and (8)	Suspension and resumption of <i>dealing</i> (AFM)	Details, including reason for suspension	Occurrence	Immediate

## Schedule 3

### Fees and other required payments

#### Sch 3.1 G

The provisions relating to fees for collective investment schemes are set out in FEES 1, 2, 3 and 4

#### Sch 3.2 G

The provisions relating to fees for collective investment schemes are set out in FEES 1, 2, 3 and 4





## Schedule 4 Powers exercised

**Sch 4.1 G**  
[deleted]

**Sch 4.2 G**  
[deleted]

**Sch 4.3 G**  
[deleted]



## Schedule 5

### Rights of action for damages

#### Sch 5.1 G

The table below sets out the rules in *COLL* contravention of which by an authorised person may be actionable under section 138D of the Act (Actions for damages) by a person who suffers loss as a result of the contravention.

If a Yes appears in the column headed For private person, the rule may be actionable by a private person under section 138D unless a Yes appears in the column headed Removed. A Yes in the column headed Removed indicates that the *FCA* has removed the right of action under section 138D(3) of the Act. If so, a reference to the rule in which it is removed is also given.

In accordance with The Financial Services and Markets Act 2000 (Rights of Action) Regulations 2001 (SI 2001/2256), a private person is:

- (1) any individual, except when acting in the course of carrying on a regulated activity; and
- (2) any person who is not an individual, except when acting in the course of carrying on business of any kind;

but does not include a government, a local authority or an international organisation.

The column headed For other person indicates whether the rule is actionable by a person other than a private person, in accordance with those Regulations. If so, an indication of the type of person by whom the rule is actionable is given.

#### Sch 5.2 G

##### 1. Actions for damages: the New Collective Investment Schemes Sourcebook

Chapter/ Appendix	Section/ Annex	Paragraph	Right of action section 138D		
			For private person?	Removed	For other person?
All rules in <i>COLL</i>			Yes	No	No



## Schedule 6

### Rules that can be waived

#### Sch 6.1 G

1. The rules in *COLL* can be *waived* by the *FCA* under sections 138A and 138B, 250 or 261L of the *Act* (Modification or waiver of rules) or regulation 7 of the *OEIC Regulations* (Modification or waiver of *FCA* rules), except *COLL* 3.2.8R (UCITS obligations) and *COLL* 6.9.9R (Restrictions of business for UCITS management companies).

#### Sch 6.2 G

[deleted]

