

Circular No. ID 05/10

3 Feb 2010

To Principal Officers
All Insurers

Dear Sir/Madam

INSURANCE (ACCOUNTS AND STATEMENTS) REGULATIONS 2004

In exercise of the powers conferred by sections 36 and 64(1) of the Insurance Act, the Monetary Authority of Singapore has amended the above-captioned regulations in order to:

- Revise the submission deadline of the annual report for locally incorporated insurers from 3 months to 4 months from the last day of the period to which the report relates;
- Revise the submission deadline of the stress test report for direct life insurers from 6 months to 5 months from the last day of the period to which the report relates; and
- Refine and clarify certain provisions.

2 The Insurance (Accounts and Statements) (Amendment) Regulations 2010 take effect on 5th February 2010. The amendment regulations are enclosed.

3 In order to facilitate the compliance with the submission requirements of insurance returns, we also enclose a summary of the revised submission deadlines, and the form and manner for the lodgment of the various insurance returns with the Authority in Appendices A to F. Circular No. ID 16/06 is therefore cancelled with immediate effect. Kindly note that the information in the appendices is not intended to override or add to the existing requirements of the Insurance Act, subsidiary legislations and notices.

4 Please contact your company's liaison officer in MAS should you require further clarification.

Yours faithfully

[sent via MASNET]

LOW KWOK MUN
EXECUTIVE DIRECTOR
INSURANCE SUPERVISION DEPARTMENT

cc: Institute of Certified Public Accountants of Singapore

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INSURANCE ACT
(CHAPTER 142)
INSURANCE
(ACCOUNTS AND STATEMENTS) (AMENDMENT)
REGULATIONS 2010

In exercise of the powers conferred by sections 36 and 64(1) of the Insurance Act, the Monetary Authority of Singapore hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Insurance (Accounts and Statements) (Amendment) Regulations 2010 and shall come into operation on 5th February 2010.

Amendment of regulation 15

2. Regulation 15 of the Insurance (Accounts and Statements) Regulations 2004 (G.N. No. S 494/2004) (referred to in these Regulations as the principal Regulations) is amended by deleting sub-paragraphs (i) and (ii) of paragraph (a) and substituting the following sub-paragraphs:

- “(i) in the case of the actuary’s report referred to in regulation 6(3), within 5 months from the last day of the period to which the report relates;
- (ia) in the case of the annual report referred to in regulation 14 of a registered insurer incorporated in Singapore, within 4 months from the last day of the period to which the report relates;
- (ii) in the case of the annual report referred to in regulation 14 of a registered insurer incorporated outside Singapore and the statement of the financial position of the insurer referred to in regulation 4(7), within 6 months from the last day of the period to which the document relates;”.

Amendment of First Schedule

3. The First Schedule to the principal Regulations is amended —
- (a) by inserting, immediately after the words “future instalment premiums payable” in paragraph (a) of Note 5 of the Notes to Form 1, the words “by the insured”;
 - (b) by inserting, immediately after the words “full amount of the premiums payable” in paragraph (b) of Note 5 of the Notes to Form 1, the words “by the insured”;

- (c) by deleting paragraph 27 of the Instructions for completion of Form 2 and Annexes 2A to 2J;
- (d) by inserting, immediately before the words “INVESTMENT INCOME” at Row No. 33 of Form 6 relating to OFFSHORE INSURANCE FUND, the word “NET”; and
- (e) by deleting the words “OPERATING RESULTS” at Row No. 20 of Form 7(a) and substituting the words “OPERATING RESULT”.

Transitional provision

4. Notwithstanding anything in these Regulations, Forms 1, 2, 6 and 7(a) in the principal Regulations in force immediately before 5th February 2010 shall continue to be used in respect of any returns to which those forms relate which are due to be lodged, and are lodged, by 31st March 2010.

[G.N. Nos. S 39/2006; S 734/2007; S 158/2008]

Made this 29th day of January 2010.

HENG SWEE KEAT
Managing Director,
Monetary Authority of Singapore.

[ID 05.1 V.32; AG/LLRD/SL/142/2010/1 Vol. 1]

Note

The forms mentioned in Appendices A to F are those set out in the First Schedule to the Insurance (Accounts and Statements) Regulations 2004 unless otherwise stated. Nil returns are required for submission unless otherwise stated in the relevant regulations or notices.

Legend for Appendices A to F

* Applicable to insurers incorporated in Singapore only

** Applicable to insurers incorporated outside Singapore only

Direct General Insurer

The tables set out in this appendix do not apply to Financial Guarantee Insurers and Marine Mutual Insurers. Financial Guarantee Insurers and Marine Mutual Insurers should refer to the respective insurance regulations for their submission requirements.

Annual Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 1 (main form) <ul style="list-style-type: none"> ○ Annex 1A ○ Annex 1B ○ Annex 1C ○ Annex 1D ○ Annex 1E ○ Annex 1F(b) ○ Annex 1G ○ Annex 1H ○ Annex 1I ○ Annex 1J ○ Annex 1L ○ Annex 1M ○ Annex 1N ○ Annex 1(ii) ○ Annex 1(iii) ○ Notes to Form 1 • Form 2 (main form) <ul style="list-style-type: none"> ○ Annex 2B ○ Annex 2C ○ Annex 2D ○ Annex 2F ○ Annex 2I • Form 6 (main form) <ul style="list-style-type: none"> ○ Notes to Form 6 • Form 7(b) (main form) <ul style="list-style-type: none"> ○ Notes to Form 7 • Form 8* (main form) <ul style="list-style-type: none"> ○ Annex 8A ○ Annex 8B ○ Notes to Form 8 • Form 9* • Form 21 • Form 22* • Form 23 	N.A.	N.A.	Within 3 months from the last day of the accounting period

Annual Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 10** (main form) <ul style="list-style-type: none"> ○ Notes to Form 10 	1 original and 2 copies	Within 6 months from the last day of the financial year	Within 6 months from the last day of the financial year
<ul style="list-style-type: none"> • Form 20 	1 original and 2 copies	Within 3 months from the last day of the accounting period	Within 3 months from the last day of the accounting period
<ul style="list-style-type: none"> • Form 24 • Form 25 • Form 26 	1 original and 2 copies	Within 4 months from the last day of the accounting period	N.A.
<ul style="list-style-type: none"> • Actuary's report on the actuarial investigation of policy liabilities 	1 original	Within 3 months from the last day of the accounting period	N.A.
<ul style="list-style-type: none"> • Abstract of the actuary's report on policy liabilities 	1 original and 2 copies	Within 3 months from the last day of the accounting period	N.A.
<ul style="list-style-type: none"> • Annual report 	3 published copies	*Within 4 months from the last day of the financial year ** Within 6 months from the last day of the financial year	N.A.

Note: Direct general insurers, other than those on run-off, shall also be required to submit the stress test report, based on the year-end 2009 audited figures, by 30 July 2010. This shall include the evidence of review by the senior management of the Singapore office. Submission requirements for subsequent stress test reports will be announced at a later date.

Quarterly Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 1 (main form) <ul style="list-style-type: none"> ○ Annex 1A ○ Annex 1B ○ Annex 1F(b) • Form 2 (main form) <ul style="list-style-type: none"> ○ Annex 2C • Form 6 (main form) • Form 8* (main form) • Form 21 • Form 23 	N.A.	N.A.	Within 3 weeks from the last day of the quarter
Other Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 6 (main form) 	N.A.	N.A.	Within 3 weeks from the last day of the accounting period
<ul style="list-style-type: none"> • Form 11(a) • Form 11(b) • Form 11(c) 	N.A.	N.A.	Within 4 months from the last day of the accounting period
Other Returns under MAS Notices			
Description of returns	Submission requirement		Submission Deadline
<ul style="list-style-type: none"> • Appendix A of MAS 105 	1 original copy		Within 3 months from the last day of the accounting period
<ul style="list-style-type: none"> • Appendix 1 of MAS 109 	Submission is to be made to Monetary Management Division, MAS via MASNET		Within 10 working days from the last day of the reporting month

Direct Life Insurer

Annual Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 1 (main form) <ul style="list-style-type: none"> ○ Annex 1A ○ Annex 1B ○ Annex 1C ○ Annex 1D ○ Annex 1E ○ Annex 1F(a) ○ Annex 1G ○ Annex 1H ○ Annex 1I ○ Annex 1J ○ Annex 1K ○ Annex 1L ○ Annex 1M ○ Annex 1N ○ Annex 1(i) ○ Annex 1(iii) ○ Notes to Form 1 • Form 2 (main form) <ul style="list-style-type: none"> ○ Annex 2A ○ Annex 2B ○ Annex 2C ○ Annex 2C(a) ○ Annex 2C(b) ○ Annex 2D ○ Annex 2E ○ Annex 2F ○ Annex 2G ○ Annex 2H ○ Annex 2I ○ Annex 2J • Form 3 (main form) <ul style="list-style-type: none"> ○ Notes to Form 3 • Form 4 (main form) <ul style="list-style-type: none"> ○ Notes to Form 4 • Form 7 (main form) <ul style="list-style-type: none"> ○ Notes to Form 7 • Form 8* (main form) <ul style="list-style-type: none"> ○ Annex 8A ○ Annex 8C ○ Notes to Form 8 	N.A.	N.A.	Within 3 months from the last day of the accounting period

Annual Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 9* • Form 18 • Form 21 • Form 22* • Form 23 	N.A.	N.A.	Within 3 months from the last day of the accounting period
<ul style="list-style-type: none"> • Form 10** (main form) <ul style="list-style-type: none"> ○ Notes to Form 10 	1 original and 2 copies	Within 6 months from the last day of the financial year	Within 6 months from the last day of the financial year
<ul style="list-style-type: none"> • Form 14 • Form 16 • Form 17 • Form 19 	1 original and 2 copies	Within 3 months from the last day of the accounting period	Within 3 months from the last day of the accounting period
<ul style="list-style-type: none"> • Form 24 • Form 25 • Form 26 	1 original and 2 copies	Within 4 months from the last day of the accounting period	N.A.
<ul style="list-style-type: none"> • Actuary's report on the actuarial investigation of policy liabilities 	1 original	Within 3 months from the last day of the accounting period	N.A.
<ul style="list-style-type: none"> • Abstract of the actuary's report on policy liabilities 	1 original and 2 copies	Within 3 months from the last day of the accounting period	N.A.
<ul style="list-style-type: none"> • Actuary's report on the prospective test of the financial condition 	1 original	Within 5 months from the last day of the accounting period	N.A.
<ul style="list-style-type: none"> • Annual report 	3 published copies	*Within 4 months from the last day of the financial year ** Within 6 months from the last day of the financial year	N.A.

Quarterly Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 1 (main form) <ul style="list-style-type: none"> ○ Annex 1A ○ Annex 1B • Form 2 (main form) <ul style="list-style-type: none"> ○ Annex 2C • Form 3 (main form) • Form 4 (main form) • Form 8* (main form) • Form 21 • Form 23 	N.A.	N.A.	Within 3 weeks from the last day of the quarter

Other Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 2 (main form) <ul style="list-style-type: none"> ○ Annex 2C 	N.A.	N.A.	Within 3 weeks from the last day of the accounting period
<ul style="list-style-type: none"> • Form 13 	N.A.	N.A.	Within 3 months from the last day of the accounting period

Appendix B

Other Returns under MAS Notices		
Description of returns	Submission requirement	Submission Deadline
<ul style="list-style-type: none">• Appendix A of MAS 105	1 original copy	Within 3 months from the last day of the accounting period
<ul style="list-style-type: none">• Appendix 1 of MAS 109	Submission is to be made to Monetary Management Division, MAS via MASNET	Within 10 working days from the last day of the reporting month
<ul style="list-style-type: none">• Appendix A of MAS 306	1 original copy	By 21 April of each calendar year
<ul style="list-style-type: none">• Appendices A to D of MAS 318	1 original copy	By 21 April of each calendar year

General Reinsurer

Annual Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 1 (main form) <ul style="list-style-type: none"> ○ Annex 1A ○ Annex 1B ○ Annex 1C ○ Annex 1D ○ Annex 1E ○ Annex 1F(c) ○ Annex 1G ○ Annex 1H ○ Annex 1I ○ Annex 1J ○ Annex 1L ○ Annex 1M ○ Annex 1N ○ Annex 1(ii) ○ Annex 1(iii) ○ Notes to Form 1 • Form 2 (main form) <ul style="list-style-type: none"> ○ Annex 2B ○ Annex 2C ○ Annex 2D ○ Annex 2F ○ Annex 2I • Form 6 (main form) <ul style="list-style-type: none"> ○ Notes to Form 6 • Form 8* (main form) <ul style="list-style-type: none"> ○ Annex 8A ○ Annex 8B ○ Notes to Form 8 • Form 9* • Form 21 • Form 22* • Form 23 	N.A.	N.A.	Within 3 months from the last day of the accounting period
<ul style="list-style-type: none"> • Form 10** (main form) <ul style="list-style-type: none"> ○ Notes to Form 10 	1 original and 2 copies	Within 6 months from the last day of the financial year	Within 6 months from the last day of the financial year
<ul style="list-style-type: none"> • Form 20 	1 original and 2 copies	Within 3 months from the last day of the accounting period	Within 3 months from the last day of the accounting period

Annual Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 24 • Form 25 • Form 26 	1 original and 2 copies	Within 4 months from the last day of the accounting period	N.A.
<ul style="list-style-type: none"> • Actuary's report on the actuarial investigation of policy liabilities 	1 original	Within 3 months from the last day of the accounting period	N.A.
<ul style="list-style-type: none"> • Abstract of the actuary's report on policy liabilities 	1 original and 2 copies	Within 3 months from the last day of the accounting period	N.A.
<ul style="list-style-type: none"> • Annual report 	3 published copies	*Within 4 months from the last day of the financial year ** Within 6 months from the last day of the financial year	N.A.

Quarterly Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 1 (main form) <ul style="list-style-type: none"> ○ Annex 1A ○ Annex 1B • Form 2 (main form) <ul style="list-style-type: none"> ○ Annex 2C • Form 6 (main form) • Form 8* (main form) • Form 21 • Form 23 	N.A.	N.A.	Within 3 weeks from the last day of the quarter

Other Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 6 (main form) • Form 12 	N.A.	N.A.	Within 3 weeks from the last day of the accounting period
<ul style="list-style-type: none"> • Form 11(a) • Form 11(b) • Form 11(d) • Form 11(e) 	N.A.	N.A.	Within 4 months from the last day of the accounting period

Other Returns under MAS Notices		
Description of returns	Submission requirement	Submission Deadline
<ul style="list-style-type: none"> • Appendix A of MAS 105 	1 original copy	Within 3 months from the last day of the accounting period
<ul style="list-style-type: none"> • Appendix 1 of MAS 109 	Submission is to be made to Monetary Management Division, MAS via MASNET	Within 10 working days from the last day of the reporting month

Life Reinsurer

Annual Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 1 (main form) <ul style="list-style-type: none"> ○ Annex 1A ○ Annex 1B ○ Annex 1C ○ Annex 1D ○ Annex 1E ○ Annex 1F(c) ○ Annex 1G ○ Annex 1H ○ Annex 1I ○ Annex 1J ○ Annex 1L ○ Annex 1M ○ Annex 1N ○ Annex 1(i) ○ Annex 1(iii) ○ Notes to Form 1 • Form 2 (main form) <ul style="list-style-type: none"> ○ Annex 2A ○ Annex 2B ○ Annex 2C ○ Annex 2D ○ Annex 2F ○ Annex 2G ○ Annex 2H ○ Annex 2I • Form 5 • Form 8* (main form) <ul style="list-style-type: none"> ○ Annex 8A ○ Annex 8C ○ Notes to Form 8 • Form 9* • Form 21 • Form 22* • Form 23 	N.A.	N.A.	Within 3 months from the last day of the accounting period
<ul style="list-style-type: none"> • Form 10** (main form) <ul style="list-style-type: none"> ○ Notes to Form 10 	1 original and 2 copies	Within 6 months from the last day of the financial year	Within 6 months from the last day of the financial year

Annual Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 15 • Form 16 • Form 17 	1 original and 2 copies	Within 3 months from the last day of the accounting period	Within 3 months from the last day of the accounting period
<ul style="list-style-type: none"> • Form 24 • Form 25 • Form 26 	1 original and 2 copies	Within 4 months from the last day of the accounting period	N.A.
<ul style="list-style-type: none"> • Actuary's report on the actuarial investigation of policy liabilities 	1 original	Within 3 months from the last day of the accounting period	N.A.
<ul style="list-style-type: none"> • Abstract of the actuary's report on policy liabilities 	1 original and 2 copies	Within 3 months from the last day of the accounting period	N.A.
<ul style="list-style-type: none"> • Annual report 	3 published copies	*Within 4 months from the last day of the financial year ** Within 6 months from the last day of the financial year	N.A.

Quarterly Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 1 (main form) <ul style="list-style-type: none"> ○ Annex 1A ○ Annex 1B • Form 2 (main form) <ul style="list-style-type: none"> ○ Annex 2C • Form 5 • Form 8* (main form) • Form 21 • Form 23 	N.A.	N.A.	Within 3 weeks from the last day of the quarter

Other Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 2 (main form) <ul style="list-style-type: none"> ○ Annex 2C 	N.A.	N.A.	Within 3 weeks from the last day of the accounting period

Other Returns under MAS Notices		
Description of returns	Submission requirement	Submission Deadline
<ul style="list-style-type: none"> • Appendix A of MAS 105 	1 original copy	Within 3 months from the last day of the accounting period
<ul style="list-style-type: none"> • Appendix 1 of MAS 109 	Submission is to be made to Monetary Management Division, MAS via MASNET	Within 10 working days from the last day of the reporting month

General Captive Insurer

Annual Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 1 (main form) <ul style="list-style-type: none"> ○ Annex 1A ○ Annex 1B ○ Annex 1C ○ Annex 1D ○ Annex 1E ○ Annex 1F(d) ○ Annex 1H ○ Annex 1I ○ Annex 1J ○ Annex 1L ○ Annex 1M ○ Annex 1N ○ Annex 1(iii) ○ Notes to Form 1 • Form 2 (main form) <ul style="list-style-type: none"> ○ Annex 2C ○ Annex 2D ○ Annex 2F ○ Annex 2I • Form 6 (main form) <ul style="list-style-type: none"> ○ Notes to Form 6 • Form 8* (main form) <ul style="list-style-type: none"> ○ Annex 8A ○ Notes to Form 8 • Form 9* 	N.A.	N.A.	Within 6 months from the last day of the financial year
<ul style="list-style-type: none"> • Form 10** (main form) <ul style="list-style-type: none"> ○ Notes to Form 10 	1 original and 2 copies	Within 6 months from the last day of the financial year	Within 6 months from the last day of the financial year
<ul style="list-style-type: none"> • Form 24 • Form 25 • Form 26 	1 original and 2 copies	Within 6 months from the last day of the financial year	N.A.
<ul style="list-style-type: none"> • Annual report 	3 published copies	Within 6 months from the last day of the financial year	N.A.

Other Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 1 (main form) • Form 6 (main form) • Form 8* (main form) 	N.A.	N.A.	Within 3 weeks from the last day of the accounting period

Other Returns under MAS Notices		
Description of returns	Submission requirement	Submission Deadline
<ul style="list-style-type: none"> • Appendix A of MAS 105 	1 original copy	Within 3 months from the last day of the accounting period

Life Captive Insurer

Annual Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 1 (main form) <ul style="list-style-type: none"> ○ Annex 1A ○ Annex 1B ○ Annex 1C ○ Annex 1D ○ Annex 1E ○ Annex 1F(d) ○ Annex 1H ○ Annex 1I ○ Annex 1J ○ Annex 1K ○ Annex 1L ○ Annex 1M ○ Annex 1N ○ Annex 1(iii) ○ Notes to Form 1 • Form 2 (main form) <ul style="list-style-type: none"> ○ Annex 2A ○ Annex 2C ○ Annex 2C(a) ○ Annex 2D ○ Annex 2F ○ Annex 2G ○ Annex 2H ○ Annex 2I ○ Annex 2J • Form 3 (main form) <ul style="list-style-type: none"> ○ Notes to Form 3 • Form 4 (main form) <ul style="list-style-type: none"> ○ Notes to Form 4 • Form 8* (main form) <ul style="list-style-type: none"> ○ Annex 8A ○ Notes to Form 8 • Form 9* • Form 18 	N.A.	N.A.	Within 6 months from the last day of the financial year

Annual Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 10** (main form) <ul style="list-style-type: none"> ○ Notes to Form 10 • Form 14 • Form 16 • Form 17 • Form 19 	1 original and 2 copies	Within 6 months from the last day of the financial year	Within 6 months from the last day of the financial year
<ul style="list-style-type: none"> • Form 24 • Form 25 • Form 26 	1 original and 2 copies	Within 6 months from the last day of the financial year	N.A.
<ul style="list-style-type: none"> • Actuary's report on the actuarial investigation of policy liabilities 	1 original	Within 6 months from the last day of the financial year	N.A.
<ul style="list-style-type: none"> • Abstract of the actuary's report on policy liabilities 	1 original and 2 copies	Within 6 months from the last day of the financial year	N.A.
<ul style="list-style-type: none"> • Annual report 	3 published copies	Within 6 months from the last day of the financial year	N.A.

Other Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 1 (main form) • Form 3 (main form) <ul style="list-style-type: none"> ○ Notes to Form 3 • Form 4 (main form) <ul style="list-style-type: none"> ○ Notes to Form 4 • Form 8* (main form) 	N.A.	N.A.	Within 3 weeks from the last day of the accounting period

Other Returns under MAS Notices		
Description of returns	Submission requirement	Submission Deadline
<ul style="list-style-type: none"> Appendix A of MAS 105 	1 original copy	Within 3 months from the last day of the accounting period