

# VFASP Regulatory Documentation Submissions Guide

Issued on: 26 March 2024

Regulatory Documentation	Rule	Submission date not later than	Submission Method*	Soft Copy Naming Convention**
<b>VFASP RETURNS</b>				
Interim VFASP Return	R3-3.5.4.4.2	1 month following the Reporting Date	xlsx version via LH Portal	YYYYMMDD_CODE_yyyy IVRQ{ <i>respective-quarter</i> }
Interim VFASP Return - Representations Sheet	R3-3.5.4.4.3	1 month following the Reporting Date	In original	
Annual VFASP Return (Unaudited)	R3-3.5.4.3.1	1 month following the Reporting Date	xlsx version via LH Portal	YYYYMMDD_CODE_AVRyyyy
Annual VFASP Return - Representations Sheet (Unaudited)	R3-3.5.4.3.2	1 month following the Reporting Date	In original	
<b>Audited Annual Reporting Requirements</b>				
Annual Audited VFASP Return	R3-3.5.4.2.1 (i)	6 months after the Accounting Reference Date	xlsx version via LH Portal	YYYYMMDD_CODE_AAVRyyyy
Annual Audited VFASP Return - Representations Sheet	R3-3.5.4.2.2	6 months after the Accounting Reference Date	In original	
Audited Annual Financial Statements	R3-3.5.4.2.1 (ii), R3-3.5.4.2.4, R3-3.5.4.2.5	6 months after the Accounting Reference Date	Original via mail & Soft copy via LH Portal	YYYYMMDD_CODE_AFSyyyy
Auditors' Report & Opinion	R3-3.5.4.2.1 (iv)	6 months after the Accounting Reference Date	In original & Soft copy via LH Portal	YYYYMMDD_CODE_AuditorReportyyyy
Auditors' Report to the MFSA	R3-3.5.4.2.7	6 months after the Accounting Reference Date	In original & Soft copy via LH Portal	YYYYMMDD_CODE_MFSAAuditorReportyyyy
Auditors' Management Letter	R3-3.5.4.2.3	6 months after the Accounting Reference Date	In original & Soft copy via LH Portal	YYYYMMDD_CODE_MgtLtryyyy
Remedial action taken on Auditors' Management Letter	R3-3.5.4.2.6	6 months after the Accounting Reference Date	In original & Soft copy via LH Portal	YYYYMMDD_CODE_MgtLtrReplyyyyy
<b>Other Reporting Requirements</b>				
Compliance Certificate	R3-3.1.4.2	Together with the Annual Audited Financial Statements	In original & Soft copy via LH Portal	YYYYMMDD_CODE_CCyyyy
IT Audit Report { <i>as applicable</i> }	R3-3.1.6.7.2	Together with the Annual Audited Financial Statements	In original & Soft copy via LH Portal	YYYYMMDD_CODE_ITAuditReportyyyy

\*Licence Holders are to follow the Guidelines on the 'Use of Electronic Signatures'.

\*\*Licence Holders are to follow the 'Guidelines on File Naming Convention' provided on the right-hand side of the File Uploads Tab within the LH Portal, when submitting the above documents in zip files.

#### Soft Copy Naming Convention Guide:

YYYY = Year of submission date --> ex: 2021

MM = Month of submission date --> ex: 04

DD = Day of submission date --> ex: 30

CODE = Licence Holder Code found in the entity's Corporate Profile on the MFSA LH Portal

yyyy = Year the document relates to --> ex: 2020

Ex: 20210430\_VFAS01\_2021IVRQ1

#### Disclaimer

Note that this document is to serve as additional guidance to licence holders. It is to be read in conjunction with the applicable laws and MFSA rules and shall not override or substitute any legislative provisions or legal requirements found therein. Licence Holders and/or stakeholders are expected to notify the Authority of any difficulties and or inaccuracies which may arise by cause of this document on [vfa@mfsa.mt](mailto:vfa@mfsa.mt).