



Banc Ceannais na hÉireann
Central Bank of Ireland

Eurosystem

Reporting Guidance

Alternative Investment Fund Managers

November 2023

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Content History

Section	Change	Date of Change
5.3.3	Link to the Central Bank Excel templates included.	16/09/2014
5.3.3	Guidance in relation to data point 2 'Version' of the AIF return for Excel added	16/09/2014
5.6	Guidance in relation to submission date and reporting date fields added	16/09/2014
5.6	Guidance and screenshots in relation to finalizing & signing off on a return added	16/09/2014
5.7	Removal of references to Excel submissions	20/01/2020
All	Entire document updated following (a) updated validation rules from ESMA and (b) introduction of the CBI Portal.	15/11/2023

Acronyms to be noted:

AIFMD – Alternative Investment Fund Manager Directive

AIFM - Alternative Investment Fund Manager

AIF - Alternative Investment Fund

ESMA – European Securities and Markets Authority

Portal – Central Bank of Ireland Portal

CBI – Central Bank of Ireland

Introduction

1. This guidance note is relevant to all Alternative Investment Fund Managers (“AIFMs”), including Internally Managed Alternative Investment Funds, who are authorised or registered by the Central Bank of Ireland or who manage or market Alternative Investment Funds (“AIFs”) in Ireland. “AIFMs” in the context of this document will refer to both AIFMs and Internally Managed AIFs.
2. The purpose of this guidance note is to provide information to the AIFM on the reporting requirements relating to the AIFMD Reporting Returns i.e. the Alternative Investment Fund Manager Return and the Alternative Investment Fund Return.
3. This guidance note may be periodically updated. The most up-to-date version of the guidance note will be available on the Central Bank’s website.
4. This guidance should be used in conjunction with the Central Bank Portal User Manual, which can also be found on the Central Bank’s website (see Appendix 2 for links).
5. This guidance should also be used in conjunction with the Central Bank’s AIF Rulebook (see Appendix 2 for link).

Important Notes

1. AIFMs should take care to ensure that the data provided in a return form is accurate and complete. AIFMs will be required to resubmit incorrect returns. AIFMs submitting incorrect or late returns may be subject to further action.
2. If a return does not pass the validation checks, the AIFM will not be permitted to finalise and sign off the return. It is the AIFM's responsibility to ensure the return has been successfully submitted and signed-off before the submission deadline.
3. AIFMs should ensure that they allow enough time to have their returns validated and signed off by the submission deadline. Submitting a return to the Central Bank without having it successfully signed-off means a firm has failed to meet its reporting obligations.
4. The AIFM is required to determine its reporting obligation and that of its AIFs under management in accordance with Article 3(3) (d) and 24(1),(2) and (4) of the AIFMD. The first reporting dates will depend on these reporting obligations and are set out in the AIFMD Reporting Date Matrix document available on Central Bank website (see Appendix 2 for link).
5. In addition to the reporting obligation under AIFMD, AIFMs authorised by the Central Bank must comply with prudential reporting requirements. These reporting obligations including the scheduling of these returns are set out in the AIF Rulebook (see Appendix 2 for link).
6. Users should not password-protect any document that is being submitted to the Central Bank as part of a return. Password-protected documents cannot be accepted through the Portal.
7. Once signed-off, the return is "locked" and cannot be altered unless it is "unlocked" by the Central Bank. A User wishing to unlock a return must follow the procedure as outlined in the Central Bank Portal User Manual, which can be found on the Central Bank's website (see Appendix 2 for link).
8. The Central Bank Portal User Manual provides instructional support and guidance on the Portal. The manual focuses on access and navigation of the Portal. The manual does not cover the content of individual return forms or the definition of fields within return forms. Users should refer to this manual and the AIFM Reporting

Requirements document for completing specific AIFM return forms (see Appendix 2 for link).

9. The Central Bank encourages reporting firms to refer to the various guidance notes should the User have any question on using the Portal, delegating/assigning returns or completing a return form. If a solution cannot be found in the guidance notes, the User can utilise the following support contact:

Contact Information - Email Address: aifmdreporting@centralbank.ie

Overview of the Reporting Requirements

There are two components to the AIFM's reporting obligation to the Central Bank.

1. AIFMs are obliged to submit the information detailed in Article 3(3) (d) and 24(1), (2) and (4) of the AIFMD, as applicable, for onward transmission to ESMA. It is the responsibility of the AIFM to determine if it has a reporting obligation to the Central Bank and it is also the responsibility of the AIFM to determine its reporting frequency in line with the Directive. To aid with determining these, see the Decision Trees relating to the various authorisation types in ESMA's guidance documentation (see Appendix 2 for link).
2. In addition, AIFMs that are authorised by the Central Bank of Ireland will have prudential reporting obligations that have been mandated in the Central Bank's AIF Rulebook (see Appendix 2 for link).

Reporting under Article 3 (3) (d) and 24 (1), (2) and (4) of the AIFMD

General Notes

1. There will be two forms required for submission by the AIFM under AIFMD; the AIFM Return and an AIF Return for each AIF that the firm is required to report on.
2. AIFMs may need to report their own data at a different frequency to the AIFs under their management.
3. Similarly, the AIFM may need to report on the AIFs under their management at a different frequency to each other.
4. Certain characteristics of an AIF may change during the period such as AUM, the leverage of the AIF and whether the AIF has invested in non-listed companies and issuers in order to acquire control, which may alter the frequency of reporting. In order to ensure that the frequency of reporting remains correct, AIFMs should follow the ESMA guidance on these issues (see Appendix 2 for link).
5. It is the responsibility of each AIFM to determine its correct reporting obligation. If an AIFM is in doubt please refer to the ESMA guidance (see Appendix 2 for link).
6. Returns must be submitted by the last calendar day of the month following the quarter end. For example, returns with a reporting date of September 30th must be successfully submitted and signed-off by 31st October. Where the AIF is a Fund of Funds, this period may be extended by the AIFM by 15 days.
7. The AIFM National Code and AIF National Code fields in the returns should always be populated with the Central Bank's institution reference code ("C-code" or "Fund Number") and should take the following format: C999100 (where 999100 will be the unique code for that entity). If this is not filled out correctly, the returns will be rejected.

What Must Be Submitted

1. The ESMA return templates have been published and are available on the ESMA website (see Appendix 2 for link).
2. AIFMs must complete the AIFM return and submit it via an upload to the Portal.
3. A separate AIF return must be completed for each AIF that the AIFM is required to report on at the correct frequency.
4. In certain instances, the Directive may require more frequent reporting on an AIF than its AIFM and vice versa. Therefore it is possible to submit these returns at different frequencies.

Format of Returns

1. Reporting under Article 3(3) (d) and 24(1), (2) and (4) of the AIFMD can be made via the upload of an XML file to the Central Bank’s Portal.
2. Points to note on XML:
 - XML returns should be compatible with the ESMA XSD schema.
 - AIFMs who will be submitting in XML are encouraged to validate their returns against the XSD schema published on the ESMA website prior to submitting the files to the Central Bank.
 - Multiple AIF returns can be contained in the one XML file.
 - Please ensure that the headers being used in files follow the following format precisely (with the CreationDateAndTime varying as appropriate), each of the five elements needs to be present:

For AIF files:

```
<AIFReportingInfo ReportingMemberState="IE" Version="1.2"
CreationDateAndTime="2001-12-17T09:30:47.0Z"
xsi:noNamespaceSchemaLocation="AIFMD_DATAIF_V1.2.xsd"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">
```

For AIM files:

```
<AIFMReportingInfo ReportingMemberState="IE" Version="1.2"
CreationDateAndTime="2014-01-26T15:55:02"
xsi:noNamespaceSchemaLocation="AIFMD_DATMAN_V1.2.xsd"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">
```

3. The Central Bank is requesting the additional information recommended by ESMA in their Opinion (Ref: ESMA/2013/1340) on the collection of information for the effective monitoring of systemic risk under Article 24(5), first sub-paragraph, of the AIFMD, published on 1 October 2013.
4. As per ESMA’s ‘Questions and Answers’ document on the Application of the AIFMD, dated 1 October 2015¹, the Central Bank is also requesting, in addition to the information under Article 24(1), the information requested under Article 24(2) and 24(5) for non-EU master AIFs not marketed in the EU that have either EU feeder AIFs or non-EU feeder AIFs marketed in the Union under Article 42. This will require a separate AIF file to be submitted for the non-EU master AIF.

Please contact aifmdreporting@centralbank.ie to receive an AIF National Code (i.e. C-code) for the non-EU master AIF and include the following information in your email–

- i. Name of the AIFM;
- ii. Name of the non-EU master AIF; and
- iii. Appointment date of the AIFM to the non-EU master AIF.

This information is mandatory from the beginning of the 1st January 2016 reporting period. It should be noted that this information is not required where the non-EU master AIF and feeder AIF do not have the same AIFM.

5. Firms are required to complete the submission in XML format and will be expected to generate the return from the XSD schema that is available on the ESMA website (see Appendix 2 for link).

Generating multiple Reporting instances

This is particularly useful for submitting AIF files. Create the reporting instance as usual by inputting the Reporting date and Submission date. When choosing the AIF C-code, hold the Ctrl. key and click on each AIF that you want to create a return instance for.

Submitting multiple files in one single XML file

This is possible and is particularly useful for submitting AIF files. Ensure that the reporting instances are created first. Create the file with multiple files within the same XML file and submit as normal. Each separate reporting instance should then populate as expected.

¹ Section III, Reporting to national competent authorities under Articles 3, 24 and 42, Question 1.

Filing of a ‘Nil’ Return

1. There may be cases in which AIFMs do not have any information to report on AIFs. For example, where there is a delay between the authorisation or registration being granted to a new AIFM and the actual start of activity or between the creation of an AIF and the first investments. In such a scenario, AIFMs should still provide a return to the Central Bank by indicating that no information is available by using a specific field.

AIFM File

- In the AIFM file, data points 1 – 21 (inclusive) must be completed, where relevant.
- Data point 21 of the AIFM file ‘AIFM no reporting flag’ should be set to T.
- All other data points in the file should be left empty. If data point 21 is set to T and data is put in for any point after 21 then the file will not pass validation.

AIF File

- In the AIF file data points 1 – 23 (inclusive) must be completed.
- Data point 23 ‘AIF No Reporting Flag’ must be set to T.
- All other data points in the file should be left empty. If data point 23 is set to T and data is put in for any point after 23 then the file will not pass validation.

Firms which are not required to Report

1. A Non-EU AIFM marketing an AIF into Ireland under Regulation 43 of the EU AIFM Regulations 2013 is not required to report to the Central Bank if the AIFM has notified the Central Bank that marketing has ceased or will not commence and also confirms that there are no Irish investors in the AIF.
2. In the event that such a confirmation is received, a new notification, in accordance with Regulation 43 of the EU AIFM Regulations 2013, is required before the AIFM can market to Irish investors.

Procedure for making a Submission

1. Log on to the Portal using the log on details provided by the Central Bank.

Initial Setup

Step One: Enter your person code and password. Click 'Sign in'. You will then be asked to choose a second factor method.

Step Two: Select a second factor method – authentication via the Microsoft Authenticator app or authentication via phone call.

Method 1: Authentication via App / Token

- Download the app
- Add new account and scan the QR code
- Click 'Authenticate me now' and follow the instructions

Method 2: Authentication via Phone call

- Enter your phone number
- Click 'Call me now'
- Answer the phone call and press '#'

Note: You can change your second factor method after set-up in Account Settings.

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Enter your person code and password

Person Code e.g. XY1234567

Password

Sign in

[Forgot Your Password?](#) [Help](#)

New User?

[Register](#)

[Legal Information](#)

2. The Portal Home Screen will be displayed. To begin the return submission process, click “Returns” and then “View/Edit Returns”.

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Eurosystem

CBI00029616 Test Firm Asset Management

Home

My Pending Actions

Action Id	Type	Status	Created On	Due Date
There are no open pending actions to display.				

Navigation Menu:

- Home
- Institution Details
- My Institution Profile
- Pending Actions
- Messages
- Request Change
- Portal Administration
- Returns** (View / Edit Returns)
- Help

3. To select the return that is about to be uploaded, click on the link to the relevant return.

Home > Return Types

Returns

AIFMD Reporting

Name	Code	Description
Alternative Investment Fund Manager Return	AIM	Alternative Investment Fund Manager Reporting required under Articles 3(3)d and 24(1) of Directive 2011/61/EU
Alternative Investment Fund Return	AIF	Alternative Investment Fund Reporting required under Articles 3(3)d and 24(1), 24(2) and 24(4) of Directive 2011/61/EU

Investment Firms and Fund Service Providers - XBRL Returns

Name	Code	Description
FINREP+ Annual Audited Accounts	X05	FINREP+ Annual Audited Accounts
Monthly Metrics Return Xbrl	X13	Monthly Metrics Return Xbrl
PRISM Impact Metric Data Report (XBRL)	X04	PRISM Impact Metric Data Report (XBRL)

Investment Services - Scheduled Returns

Name	Code	Description
Fund Service Providers Audited Annual Accounts	F06	Fund Service Providers Audited Annual Accounts

4. Click View/Edit Returns.

Home > Return Types

Alternative Investment Fund Return

View / Edit Returns
Input or load data to the system, or view the data previously entered

View Uploaded Files
View the files that were previously uploaded for this return

Load a File
Load a data file for this return

Return Type Options

This page displays the options for the 'Alternative Investment Fund Return' return for your institution.

You can enter data or view previously entered data by clicking on the 'View/Edit Returns' button.

You can view a history of all the files uploaded (whether 'accepted' or 'rejected') by clicking on the 'View Uploaded Files' button.

You can load a new file by clicking on the 'Load a File' button.

[Funds ONR Guidance](#)

5. You will see the list of return instances that have been created for that return. A return instance must be created before a return can be uploaded. To create a new return instance, you must click on the “Add Return” on the bottom right hand side of the screen.

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Home > Return Types

Alternative Investment Fund Return | Returns

Alternative Investment Fund Return Returns

Reporting Date	Status	Fund Number	Submission Due Date	Last Updated By	Last Updated				
30-Sep-2023	Blank	57221	30-Nov-2023	Test TestAccount	27-Oct-2023 (15:46)				
30-Jun-2023	Blank	39309	29-Sep-2023	Test Account	03-Oct-2023 (14:39)				
30-Jun-2023	SignedOff	163714	30-Sep-2023	Test TestAccount	29-Sep-2023 (13:55)				
30-Jun-2022	Valid	57221	30-Nov-2023	(Central Bank)	01-Nov-2023 (14:36)				
30-Jun-2022	Blank	163714	31-Oct-2023	Test Account	05-Oct-2023 (10:57)				
30-Jun-2021	Blank	57221	30-Nov-2023	Test TestAccount	27-Oct-2023 (15:40)				
31-Dec-2020	Valid	39309	31-Oct-2023	(Central Bank)	27-Oct-2023 (15:10)				
30-Jun-2020	Valid	57221	30-Nov-2023	(Central Bank)	01-Nov-2023 (14:36)				
30-Jun-2019	Valid	39309	30-Nov-2023	(Central Bank)	01-Nov-2023 (14:56)				
30-Jun-2019	Valid	57221	30-Nov-2023	(Central Bank)	01-Nov-2023 (14:56)				
30-Sep-2018	Blank	57221	30-Nov-2023	Test TestAccount	01-Nov-2023 (14:41)				
30-Jun-2018	Blank	57221	30-Nov-2023	Test TestAccount	27-Oct-2023 (15:42)				

Add Return

Returns

This page shows all the 'Alternative Investment Fund Return' returns entered by your institution.

There are outstanding returns which need to be completed and submitted to the Central Bank .

If you need to make a change to a previously submitted return, contact the Central Bank to get the return unlocked.

[Funds ONR Guidance](#)

6. This will bring you to the screen below, where you will be prompted to select the reporting date for the return and create a new instance by clicking the “Add”.

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Home > Return Types

Alternative Investment Fund Manager Return Returns ▶ Add

Add Return Instance

Reporting Date:

Submission Due Date:

Add
Cancel

Add Return Instance

To create a new (unscheduled) return for this institution, enter the required details and click the 'Add' button.

The 'submission due' date determines how long the institution has to submit the new return.

[Funds ONR Guidance](#)

Reporting Date: This will be the last date in the period for which the return is being made. This will be 31 March, 30 June, 30 September or 31 December depending on the period you are submitting a return for. Regardless of whether the dates fall on bank holidays or weekends, the reporting dates should stay the same as listed here.

Submission Due Date: This will be the last date in the submission window in which the return is being submitted. This will be either 30 April, 31 July, 31 October or 31 January. For AIFs that are a fund of funds this period can be extended by 15 calendar days.

The procedure for creating a return instance for the AIF return is slightly different as you will also be required to select the AIF C-code for which the return is being filed. You may create a return instance for a number of AIFs simultaneously by holding the Ctrl button and selecting multiple fund C-codes.

If the fund C-code you require is not present on the list you will not be permitted to report on it. Please contact the Central Bank if this situation arises. The correct contact details are provided on page 6.

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Home > Return Types

Alternative Investment Fund Return | Returns > Add

Add Return Instance

Reporting Date:

Submission Due Date:

Fund Numbers

39309
45481
57221
100609
141028
163714

Add
Cancel

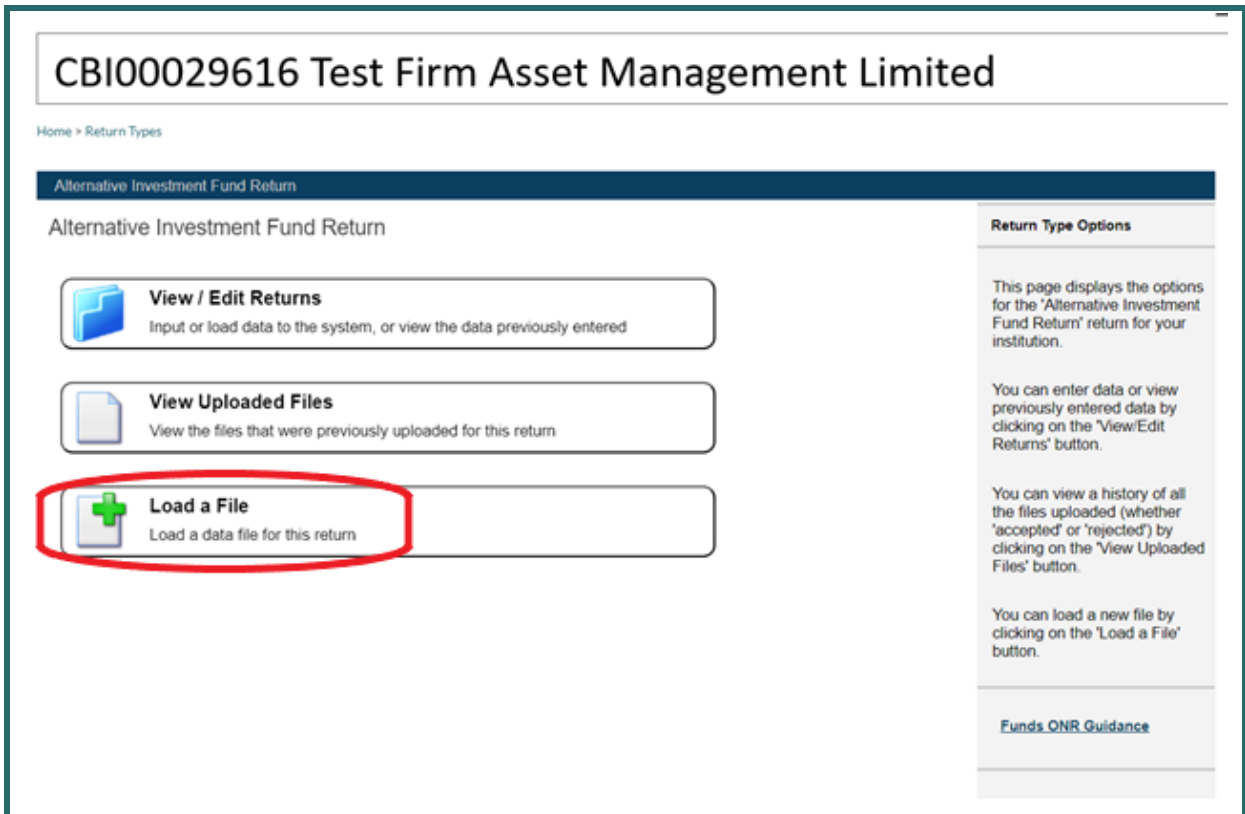
Add Return Instance

To create a new (unscheduled) return for this institution, enter the required details and click the 'Add' button.

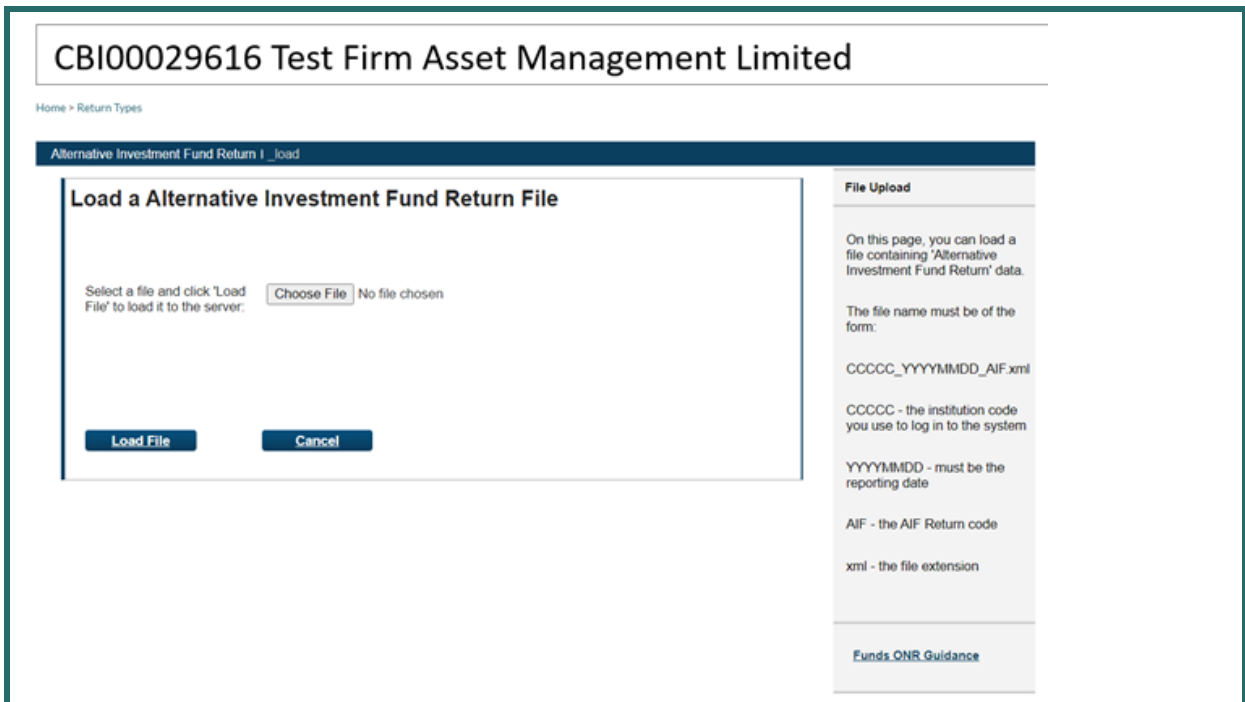
The 'submission due' date determines how long the institution has to submit the new return.

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7. It is only once a return instance has been created that the firm will be permitted to upload a file to the system. Click the “Load a File” option.



8. The “Choose File” option should then be selected and the relevant file from the correct location should be uploaded.



9. The file name must follow the naming convention set out in the screenshot below and in page 23 of this document. Files not using the correct convention will not pass validation. Make sure the file is not open on the desktop as this will prevent upload of the file.

The screenshot shows a web interface for uploading an Alternative Investment Fund Return file. The page title is "CBI00029616 Test Firm Asset Management Limited". The breadcrumb is "Home > Return Types". The page header is "Alternative Investment Fund Return | _load". The main heading is "Load a Alternative Investment Fund Return File". The instructions say "Select a file and click 'Load File' to load it to the server:". A "Choose File" button is present, with the text "No file chosen" next to it. Below this, a red error message reads: "Error: AIF-FIL-0003: Invalid File Name Institution Code [29616] is invalid." At the bottom of the main area are two buttons: "Load File" and "Cancel". To the right, a "File Upload" section explains the naming convention: "On this page, you can load a file containing 'Alternative Investment Fund Return' data. The file name must be of the form: CCCCC_YYYYMMDD_AIF.xml. CCCCC - the institution code you use to log in to the system. YYYYMMDD - must be the reporting date. AIF - the AIF Return code. xml - the file extension." A link for "Funds ONR Guidance" is at the bottom right.

10. Click "Load File".

This screenshot is identical to the previous one, but the "Load File" button is highlighted with a red oval. The "Choose File" button now shows the filename "C29616_20180930_AIF.xml" next to it, indicating a file has been selected. The error message is no longer present.

11. The file will now go through validation.

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Home > Return Types
Alternative Investment Fund Return | Files ▶ #227262

Alternative Investment Fund Return File #227262

C29616_20180930_AIF.xml is queued and awaiting processing.

Filename:	C29616_20180930_AIF.xml
Status:	Queued
Estimated Time to Complete:	0 to 5 mins
Return Type:	Alternative Investment Fund Return
Size:	909 bytes
Uploaded Date:	02-Nov-2023 (14:16)
Processed Date:	N/A
Validation Errors:	0

Back
Refresh page

File Upload Status

This page shows the result of uploading a file.

[Funds ONR Guidance](#)

Print current page
Export Errors
Collapse all Errors
Expand all Errors

12. The User will get an email showing whether the submission was successful or not. If it is not successful, the User can view the list of validation errors on the Portal. See AIFMD Reporting - List of CAF and CAM errors on the CBI website for full list of validation errors (see Appendix 2 for link).

Tue 31/10/2023 17:13

TestLive-donotreply-10.13.20.39@onlinereporting.cbfsai.ie

C29616_20130930_AIM.xml processing complete [rejected]

To ■ Bloggs, Josephine

The file 'C29616_20130930_AIM.xml' has been processed.
This file has been rejected.

For further details on the invalid records, login to the Online Reporting website.

This is an automatically generated message. Please do not reply to this email.

13. Refreshing the page will also confirm whether the submission has been successful or not. Details of the rejections/validation errors will also be shown on the submission screen if applicable.

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Home > Return Types

Alternative Investment Fund Return | Files > #3491

Alternative Investment Fund Return File #3491

Filename:	C123529_20220930_AIF.xml
Status:	Rejected
Return Type:	Alternative Investment Fund Return
Size:	37903 bytes
Uploaded Date:	08-Sep-2023 (14:35)
Processed Date:	08-Sep-2023 (13:36)
Validation Errors:	1

Back
Refresh page

File Upload Status

This page shows the result of uploading a file.

Validation found errors which made the file impossible to process. It has been 'rejected' - no data has been loaded.

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[Submit a Review](#)

Validation Errors

Error: CAF-217

Field SubAssetType (individual exposure) should be reported for SubAssetType (10 principal exposures) = SEC_LEQ_OTHR AND AIFReportingCode = 11

Print current error
Export Errors
Collapse all Errors
Expand all Errors

14. Please correct any validation errors in the file and then resubmit. Once the file has been accepted, it must be finalised and then signed off. Select the return you wish to finalise by clicking into it:

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Home > Return Types

Alternative Investment Fund Manager Return Returns

Alternative Investment Fund Manager Return Returns

Reporting Date	Revision	Status	Submission Due Date	Last Updated By	Last Updated		
30-Jun-2022	1	Incomplete	30-Sep-2023	Test Account	03-Oct-2023 (14:40)		
30-Jun-2021	1	Valid	30-Nov-2023	(Central Bank)	01-Nov-2023 (14:08)		
31-Dec-2020	1	Valid	31-Oct-2023	(Central Bank)	27-Oct-2023 (14:37)		
30-Jun-2020	1	Valid	30-Nov-2023	(Central Bank)	27-Oct-2023 (16:53)		
31-Dec-2019	1	Blank	30-Nov-2023	(Central Bank)	27-Oct-2023 (14:44)		
30-Jun-2019	1	Valid	30-Nov-2023	(Central Bank)	27-Oct-2023 (16:48)		
30-Jun-2018	1	Valid	30-Nov-2023	(Central Bank)	01-Nov-2023 (14:08)		
30-Jun-2017	1	Valid	30-Nov-2023	(Central Bank)	27-Oct-2023 (16:53)		
31-Dec-2016	1	Blank	30-Nov-2023	(Central Bank)	24-Oct-2023 (12:14)		
30-Jun-2016	1	SignedOff	16-Sep-2016	Tester User	04-Oct-2023 (10:48)		
31-Dec-2015	1	Blank	30-Nov-2023	(Central Bank)	24-Oct-2023 (13:39)		
30-Sep-2014	2	SignedOff	31-Dec-2014	Test Account	11-Dec-2014 (11:02)		
30-Sep-2013	1	Blank	30-Nov-2023	(Central Bank)	31-Oct-2023 (17:06)		

Add Return

Returns

This page shows all the 'Alternative Investment Fund Manager Return' returns entered by your institution.

There are outstanding returns which need to be completed and submitted to the Central Bank .

If you need to make a change to a previously submitted return, contact the Central Bank to get the return unlocked.

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15. The return that you uploaded for this date will be displayed. To finalise the return click on “Finalise” on the right of the screen.

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Home > Return Types

Create Request ▾

Alternative Investment Fund Manager Return Returns ▶ 31-Dec-2020

Alternative Investment Fund Manager Return , 31-Dec-2020 - Sections

Section	Status	Required	Last Updated By	Last Updated	
AIM	Valid	Mandatory	(Central Bank)	27-Oct-2023 (14:37)	 Finalise

Sections

The 'Alternative Investment Fund Manager Return' return is divided into sections.

Complete each section that applies to your institution and submit the return to the Central Bank .

16. The following screen will be displayed.

CBI00029616 Test Firm Asset Management Limited

Home > Return Types

Create Request ▾

Alternative Investment Fund Manager Return Returns ▶ 30-Jun-2021 ▶ Finalise Return

Alternative Investment Fund Manager Return, 30-Jun-2021 has been finalised

This Return is 'Finalised' - it must now be 'Signed-Off' to be submitted to the Central Bank. Use the back button to navigate to the previous page.

Back

Finalise Return Instance

This page shows the results of Finalising a Return. The return will only be finalised if it has passed all cross form rule checks.

Funds_ONR_Guidance

17. The person signing off on the return is required to be someone other than the person who finalised the return. To sign off on the return repeat steps 14 – 16 to get to the following screen and click ‘sign off’.

CBI00029616 Test Firm Asset Management Limited

Home > Return Types

Create Request ▾

Alternative Investment Fund Manager Return Returns ▸ 30-Jun-2021

Alternative Investment Fund Manager Return , 30-Jun-2021 - Sections

Section	Status	Required	Last Updated By	Last Updated				
AIM	Valid	Mandatory	(Central Bank)	01-Nov-2023 (14:08)				

Sign Off

Sections

The 'Alternative Investment Fund Manager Return' return is divided into sections.

Complete each section that applies to your institution and submit the return to the Central Bank.

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Validation

1. All fields will be validated to ensure that they are consistent with the ESMA AIFMD reporting IT technical guidance (See Appendix 2 for link).
2. The Central Bank will perform additional validation checks as follows:
 - a. Validation to ensure return periods are within one year and do not cross over a year-end.
 - b. Cross-check of the AIFs against those recorded in the Central Bank’s internal systems. If the AIFM has reported on an AIF that has not been authorised/notified/registered by/with the CBI the firm will be prevented from completing their submission.

It is the responsibility of the AIFM to ensure that the Central Bank is notified of any changes with respect to the AIFs being managed or marketed by the AIFM prior to the returns being due. If an AIFM has not correctly notified the Central Bank of any new AIFs it manages or markets, it will not be permitted to file a return on these AIFs.

Prudential Returns and Ad- Hoc Returns

Please see the Central Bank of Ireland website for information relating to Reporting Requirements for AIFMs (see Appendix 2 for link).

Naming Convention for files upload

Files up-loaded to the Portal must adhere to the following conventions.

1. For Prudential Returns, the file must be in one of the following formats:
 - a. Microsoft Excel (.xlsx)
 - b. Portable Document Format(.pdf)
 - c. Microsoft Word (.docx)

2. Documents uploaded for returns relating to the AIFMD Reporting e.g. for the Alternative Investment Fund Manager must be saved in the following format:

C999100_YYYYMMDD_AIM

Where:

- C999100 is the institution C-code of the reporting entity
- YYYYMMDD is the reporting date
- AIM indicates that the file is an AIFM return.

3. The table below sets out the required conventions.

Return Type	File Format	File Name	Example
AIFM	XML only	AIFMCode_ReportingDate_AIM.xml	C999100_20280630_AIM.xml
AIF	XML only (Multiple AIF or Single AIF files)	AIFMCode_ReportingDate_AIF.xml	C999100_20280630_AIF.xml

Common issues

1. AIF C-code not appearing on the drop down list when creating Reporting Instances.

When this occurs, the usual reason is that the AIF is not linked to the AIFM on the Central Bank systems. Contact the Central Bank to rectify this issue, see page 6 for contact details.

2. Using incorrect Header in the XML file

If the correct Header is not used in the XML file, the file will not process successfully. Please ensure that the correct Headers, as set out on page 9, are used.

Appendix 1 – Email Addresses for notification of changes in Manager-Fund Relationships

Type of AIFM	Type of AIF	Relationship	Contact
Irish AIFM	Irish AIF	Seeking/Ceasing to manage	<p>For QIAIFs, new Fund application to be submitted on ORION Contact: onlineauthorisation@centralbank.ie</p> <p>For RIAIFs, Documentation to be submitted on the Portal via relevant Request Change.</p>
Irish AIFM	Non-Irish AIF	Seeking/Ceasing to manage	Notification should be made to AIFMDpassportingout@centralbank.ie (Art 33 outwards).
EU AIFM	Irish AIF	Seeking/Ceasing to manage	<p>1. Notification to AIFMDpassportingin@centralbank.ie (Art 33 inwards)</p> <p>2. Documentation to be submitted on the Portal via relevant Request Change for QIAIFs and for RIAIFs.</p>
Non-EU AIFM	Irish AIF	Seeking/Ceasing to manage	<p>1. New Fund application to be submitted on ORION Contact: onlineauthorisation@centralbank.ie</p> <p>2. Documentation to be submitted on the Portal via relevant Request Change for QIAIFs and for RIAIFs.</p>

Irish AIFM	Irish AIF or Non-Irish AIF	Commencing/Ceasing to market out of Ireland	aifmdpasingout@centralbank.ie aifinternalpassportingout@centralbank.ie for internally managed AIFs
EU AIFM	Irish AIF	Commencing/Ceasing to market out of Ireland	aifmdpasingout@centralbank.ie
Non-EU AIFM	Irish AIF	Commencing/Ceasing to market out of Ireland	aifmdpasingout@centralbank.ie
Irish AIFM	Irish AIF or Non-Irish AIF	Commencing/Ceasing to market into Ireland	aifmdpasingin@centralbank.ie aifinternalpassportingin@centralbank.ie for internally managed AIFs
EU AIFM	Irish AIF or Non-Irish AIF	Commencing/Ceasing to market into Ireland	aifmdpasingin@centralbank.ie aifinternalpassportingin@centralbank.ie for internally managed AIFs
Non-EU AIFM	Irish AIF or Non-Irish AIF	Commencing/Ceasing to market into Ireland	aifmdpasingin@centralbank.ie aifinternalpassportingin@centralbank.ie for internally managed AIFs

Appendix 2: Useful links

Portal home page on CBI website
https://www.centralbank.ie/regulation/central-bank-portal
AIFM Reporting Requirements document
https://www.centralbank.ie/regulation/industry-market-sectors/funds-service-providers/aifm/reporting-requirements
AIF Rulebook
https://www.centralbank.ie/regulation/industry-market-sectors/funds-service-providers/aifm/guidance
AIFMD Reporting Date Matrix document
https://www.centralbank.ie/regulation/industry-market-sectors/funds-service-providers/aifm/reporting-requirements
ESMA website for AIFMD guidance
https://www.esma.europa.eu/esmas-activities/investors-and-issuers/fund-management
ESMA AIFMD reporting IT technical guidance
https://www.esma.europa.eu/document/aifmd-reporting-it-technical-guidance-rev-6-updated
ESMA Guidance Document including Decision Trees
https://www.esma.europa.eu/sites/default/files/library/2015/11/2014-869.pdf
AIFMD Reporting – Full list of CAF and CAM errors
https://www.centralbank.ie/regulation/industry-market-sectors/funds-service-providers/aifm/reporting-requirements



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Eurosystem