



Book III - Service providers

Title II - Other service providers

Chapter I - Custody account-keepers

Section unique - Provisions relating to custody account-keeping - terms of reference for the custody account-keeper

Sub-section 5 - Provisions relating to the keeping of securities accounts within the framework of an employee savings scheme

Paragraph 5 - The accounting procedures

General regulation of the AMF

Article 322-90 into force since 19 April 2013

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Article 322-90

The suspense items, mentioned in Article 322-32, include in particular the following operations, where they are not completed within the normal deadlines:

- 1 • Payments received, to be allocated to a fund;
- 2 • Payments to the bearers;
- 3 • Sundry operations on a fund (merger, etc.);
- 4 • Account transfers;

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- 5 • The handling of the difference between the number of units transmitted by the custody account-keeper to the entity holding the unit issue account and the number of units recorded by this latter.

To the extent required, with a view to the resolution of the suspense items, a procedure of reconciliation with the various entities concerned (company, asset management company, entity holding the unit issue account, register-keeper, etc.) shall be implemented by the custody account-keeper.

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