



Book IV - Collective investment products

Title I - Undertakings for Collective Investment in Transferable Securities (UCITS)

Chapter unique - Collective investment schemes

Section 3 - Operating rules

Sub-section 2 - Accounting and financial provisions

Paragraph 3 - advances and contributions

General regulation of the AMF

Article 411-40 into force from 21 October 2011 to 21 April 2018

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Article 411-40

Ancien numéro de l'article : 411-41

The board of directors or the executive board of the SICAV or the management company of the FCP may decide to distribute one or more advances on the basis of the statements certified by the statutory auditor.

The statutory auditor assesses both the valuation of contributions in kind and their remuneration. The auditor's report shall be filed within fifteen days after the contribution.

If the contributions in kind involve one or more sub-funds in a CIS, the statutory auditor shall produce a report for each sub-fund

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concerned.

📄 Version into force since 22 April 2018

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