# Book IV - Collective investment products

## Title II - AIFS

### Chapter V - Financing vehicles

#### Section 2 - Provisions specific to securitisation vehicles

## General regulation of the AMF

## Article 425-14 into force since 21 December 2013

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### Article 425-14

At the close of each financial year :

— the securitisation company, or

— the management company, where the securitisation vehicle is formed as a securitisation common fund,

shall draw up the accounting documents of the securitisation vehicle, under the supervision of the depositary.

**Version into force since 21 December 2013**