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# Reporting of small fund managers

## Related links

[Data collection portal](#)

[ESMA guideline](#)

Small fund manager compiles and submits regular information to Finantsinspeksioon in accordance with [§ 454 of the Investment Funds Act](#). The information is submitted through [the data collection portal](#) (additional information can be found [here](#)) filling the reports named AIF and AIFM.

More detailed requirements are set by [Commission Delegated Regulation](#) (EU) No 231/2013.

ESMA guidelines "[Guidelines and reporting obligations under articles 3 \(3\) \(D\) and 24 \(1\), \(2\) and \(4\) of the AIFMD](#)", which have been approved as a recommended guideline by the Management Board of Finantsinspeksioon with the Decision no 1.1-7/127, provides clarifications on the information that fund managers must report to the relevant authorities and the deadlines and procedures that must be complied with under reporting obligations when submitting such reports.

Start of the reporting period depends on the time at which the fund manager was registered as a small fund manager. More detailed information can be found in Table 10 in Annex II (page 44) of the ESMA guidelines.