

Summary of Amendments to the Guidelines on Sustainable And Responsible Investment Funds (Date of Issuance: 9 July 2021)

The following table provides a summary of amendments to the revised *Guidelines on Sustainable And Responsible Investment Funds* issued on 9 July 2021:

A. General amendments			
1. Introducing a new chapter on requirements relating to application for certification of tax exemption for fund management company that manages an SRI fund.			
2. Editorial amendments to enhance clarity, and rephrasing and renumbering of certain requirements.			
B. Key amendments to specific paragraphs			
No.	Prior to 9 July 2021	Revision dated 9 July 2021	Comments
1.	-	Paragraphs 3.02 and 3.09	New paragraphs relating to the requirements for a feeder fund to be an SRI fund.
2.	-	New chapter 5	Inserted qualifying conditions for application of certification in respect of tax exemption for managing SRI fund.
3.	-	New Appendix 1	List of the relevant tax exemptions relating to managing SRI fund
4.	-	New Appendix 2	Sets out the documents to be submitted for certification in respect of application for tax exemption for managing SRI fund.