

§ 232.314

17 CFR Ch. II (4–1–14 Edition)

and in compliance with Regulation 14A (§240.14a–1 of this chapter), Schedule 14A (§240.14a–101 of this chapter), and all other applicable rules and regulations adopted pursuant to Section 14(a) of the Exchange Act, as referenced in Investment Company Act Rule 20a–1 (§270.20a–1 of this chapter).

(d) Non-registrant third party filers making proxy filings with respect to investment companies must designate in the EDGAR submission the type of investment company (as referenced in paragraph (a) of this section) and include series and/or class (or contract) identifiers in designated EDGAR proxy submission types, in accordance with the EDGAR Filer Manual.

[70 FR 43569, July 27, 2005]

§ 232.314 Accommodation for certain securitizers of asset-backed securities.

The information required in response to Rule 15Ga–1 (§240.15Ga–1 of this chapter) by a municipal securitizer will be deemed to satisfy the electronic submission requirements of Rule 101 (§232.101 of this chapter) under the following conditions:

(a) For purposes of this section, a municipal securitizer is a securitizer (as that term is defined in Section 15G(a) of the Securities Exchange Act of 1934) that is any State or Territory of the United States, the District of Columbia, any political subdivision of any State, Territory or the District of Columbia, or any public instrumentality of one or more States, Territories or the District of Columbia; and

(b) The information required by Rule 15Ga–1 is provided to the Municipal Securities Rulemaking Board in an electronic format available to the public on the Municipal Securities Rulemaking Board’s Internet Web site.

[76 FR 4511, Jan. 26, 2011]

XBRL-RELATED DOCUMENTS

§ 232.401 XBRL-Related Document submissions.

(a) Only an electronic filer that is an investment company registered under the Investment Company Act of 1940 (15 U.S.C. 80a–1 *et seq.*), a “business development company” as defined in section 2(a)(48) of that Act, or an entity that

reports under the Exchange Act and prepares its financial statements in accordance with Article 6 of Regulation S–X (17 CFR 210.6–01 *et seq.*) is permitted to participate in the voluntary XBRL (eXtensible Business Reporting Language) program. An electronic filer that participates in the voluntary XBRL program may submit XBRL-Related Documents (§232.11) in electronic format as an exhibit to: the filing (other than a Form N–1A (§239.15A and §274.11A of this chapter)) to which the XBRL-Related Documents relate; an amendment to such filing, but, in the case of a Form N–1A filing, an amendment made only after the effective date of the Form N–1A filing to which the XBRL-Related Documents relate; or, if the electronic filer is eligible to file a Form 8–K (§249.308 of this chapter) or a Form 6–K (§249.306 of this chapter), a Form 8–K or a Form 6–K, as applicable, that references the filing to which the XBRL-Related Documents relate if such Form 8–K or Form 6–K is submitted no earlier than the date of that filing. The XBRL-Related Documents must comply with the content and format requirements of this section, be submitted as an exhibit to a form that contains the disclosure required by this section and be submitted in accordance with the EDGAR Filer Manual and, as applicable, one of Item 601(b)(100) of Regulation S–K (§229.601(b)(100) of this chapter), Item 601(b)(100) of Regulation S–B (§228.601(b)(100) of this chapter), Form 20–F (§249.220f of this chapter), Form 6–K or §270.8b–33 of this chapter.

(b) XBRL-Related Documents must consist of mandatory content and may consist of optional content but only if the optional content accompanies the mandatory content in the same submission.

(1) Mandatory content consists of a complete set of information for all periods presented in the corresponding official EDGAR filing from one or more of the following categories (as filed in the corresponding official EDGAR filing):

(i) The complete set of financial statements (the only exceptions are that notes to the financial statements and schedules related to the financial statements may be omitted unless the