

The text below is an internet version of the Rules made by the Financial Services Commission under section 93 of the Financial Services Act 2007 and section 155 of the Securities Act 2005 and is for information purpose only. Whilst reasonable care has been taken to ensure its accuracy, the authoritative version is the one published in the Government Gazette of Mauritius (GN NO. 226 of 2014).

**SECURITIES (DISCLOSURE OBLIGATIONS OF REPORTING ISSUERS)
(AMENDMENT) RULES 2014**

FSC Rules made by the Financial Services Commission under section 93 of the Financial Services Act 2007 and section 155 of the Securities Act 2005

1. Citation

These Rules may be cited as the Securities (Disclosure Obligations of Reporting Issuers) (Amendment) Rules 2014.

2. Interpretation

In these Rules —

“principal Rules” means the Securities (Disclosure Obligations of Reporting Issuers) Rules 2007.

3. Rule 2 of the principal Rules amended

Rule 2 of the principal Rules is amended by inserting in the appropriate alphabetical order the following new definition —

“Exchange Traded Funds” means fully funded and unleveraged securities listed on a securities exchange that track the performance of a specified security or other asset or group of assets which include indices, commodities, currencies or any other asset acceptable to the securities exchange.

4. Rule 8 of the principal Rules amended

Rule 8 of the principal Rules is amended —

(a) in paragraph (1), by deleting the words “A reporting issuer” and replacing them by the following words “Subject to other provisions of this Rule, a reporting issuer”; and

(b) by adding immediately after paragraph (4), the following new paragraph —

(5) Paragraph (1)(a)(i) shall not apply to Exchange Traded Funds.

5. Rule 16A of the principal Rules amended

Rule 16A of the principal Rules is amended by adding the following new paragraph, the existing paragraph being numbered (1) –

(2) Paragraph (1) shall not apply to foreign investment transactions which are executed on a securities exchange established in a foreign jurisdiction.

6. Commencement

These Rules shall come into operation on 22 December 2014.

Made by the Financial Services Commission on 18 December 2014.