

### **Statistical Return**

- 64.(1) A credit provider whose annual disbursements exceed R 15 million (or per fee category) must complete and submit the statistical return in Form 39 to the National Credit Regulator in respect of the quarters and by the due dates set out in the table below;
- (2) All other credit providers must complete and submit the statistical return in Form 39 to the National Credit Regulator by the 15<sup>th</sup> of February each year for the period 1 January to 31 December.

<b>Quarters</b>	<b>Reporting period</b>	<b>Due Date for Statutory Reporting</b>
Quarter 1	1 January – 31 March	15 May
Quarter 2	1 April – 30 June	15 August
Quarter 3	1 July – 30 September	15 November
Quarter 4	1 October – 31 December	15 February

### **Annual Financial Statements**

65. A credit provider must submit its annual financial statements including the auditor or accounting officer's report to the National Credit Regulator, within 6 months after the credit provider's financial year-end;

### **Annual Financial and Operational Return**

66. A credit provider must submit an annual financial and operational return in Form 40 to the National Credit Regulator, within 6 months after the registered credit provider's financial year-end.

### **Responsibility for Assurance Engagement**

67. (1) An accounting officer or auditor must conduct an assurance engagement in terms of regulation 68;
- (2) If a credit provider is not required by statute to appoint an accounting officer or auditor, the credit provider must appoint a member of one of the following professional bodies:
- (a) South African Institute of Chartered Accountants (SAICA)
  - (b) Commercial and Financial Accountants (CFA)
  - (c) South African Institute of Secretaries and Administrators (ICSA)
  - (d) Institute of Administration and Commerce (IAC)
  - (e) Chartered Institute of Management Accountants (CIMA),