

**SECURITIES AND EXCHANGE COMMISSION**

**17 CFR Part 232**

**[Release Nos. 33-10566A; 34-84325A; 39-2522A; IC-33261A]**

**Adoption of Updated EDGAR Filer Manual**

**AGENCY:** Securities and Exchange Commission.

**ACTION:** Final rule.

**SUMMARY:** The Securities and Exchange Commission (the “Commission”) is adopting revisions to the Electronic Data Gathering, Analysis, and Retrieval System (“EDGAR”) Filer Manual and related rules. The EDGAR system is scheduled to be upgraded on October 1, 2018.

**DATES:** Effective November 5, 2018. The incorporation by reference of the EDGAR Filer Manual is approved by the Director of the Federal Register as of [November 5, 2018.

**FOR FURTHER INFORMATION CONTACT:** In the Division of Investment Management, for questions concerning Form N-CEN, contact Heather Fernandez at (202) 551-6708. In the Division of Corporation Finance, for questions concerning the Form 8-K, Form 20-F and Form 12b-25, contact Heather Mackintosh at (202) 551-8111. In the Division of Economic and Risk Analysis, for questions concerning retired taxonomies or structured data requirements, contact Mike Willis, at (202) 551-6627. In the EDGAR Business Office, for questions concerning changes to the availability of the return copy, contact Christian Windsor at (202) 551-3419.

**SUPPLEMENTARY INFORMATION:** We are adopting an updated EDGAR Filer Manual, Volume I and Volume II. The Filer Manual describes the technical formatting requirements for

the preparation and submission of electronic filings through the EDGAR system.<sup>1</sup> It also describes the requirements for filing using EDGARLink Online and the Online Forms/XML website.

The revisions to the Filer Manual reflect changes within Volume I, entitled EDGAR Filer Manual, Volume I: “General Information,” (Version 31) (October 2018), and Volume II, entitled EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 48 (October 2018). The updated manual will be incorporated by reference into the Code of Federal Regulations.

The Filer Manual contains all the technical specifications for filers to submit filings using the EDGAR system. Filers must comply with the applicable provisions of the Filer Manual in order to assure the timely acceptance and processing of filings made in electronic format.<sup>2</sup> Filers should consult the Filer Manual in conjunction with our rules governing mandated electronic filing when preparing documents for electronic submission.

The EDGAR System and Filer Manual will be updated in Release 18.3 and will reflect the changes described below.

EDGAR Release 18.3 will introduce changes that will prevent the system from retrieving and exposing a return copy, if one is requested, of a TEST or LIVE submission. Please refer to Chapter 5 (Maintenance of Company Data), Appendix B (Frequently Asked Questions) of the EDGAR Filer Manual, Volume I: General Information. Please also refer to Chapter 7 (Preparing and Transmitting EDGARLink Online Submissions), Chapter 8 (Preparing and Transmitting

---

<sup>1</sup> We originally adopted the Filer Manual on April 1, 1993, with an effective date of April 26, 1993. Release No. 33-6986 (April 1, 1993) [58 FR 18638]. We implemented the most recent update to the Filer Manual on July 10, 2018. See Release No. 33-10518 (July 10, 2018)[83 FR 33119].

<sup>2</sup> See Rule 301 of Regulation S-T (17 CFR 232.301).

Online Submissions) and Chapter 10 (Determining the Status of Your Filings) of the EDGAR Filer Manual, Volume II: EDGAR Filing.

EDGAR Release 18.3 will update the XBRL validation requirements to identify, and provide warning messages, when the submission header information is inconsistent with the tagged information in the XBRL attachments included in the submission package. EDGAR will also provide warning messages when an XBRL attachment contains: certain US-GAAP and IFRS numeric reporting items that are tagged as incorrectly negative, if a filing uses deprecated tags in a submission, or if a filing contains custom Axis tags for purposes already served by certain existing standard taxonomy Axis tags. Also, EDGAR will provide warnings, but accept the filing, if footnote elements are tagged out of order. Please see Chapter 6 (Interactive Data) of the EDGAR Filer Manual, Volume II: EDGAR Filing.

EDGAR Release 18.3 will update submission form types N-CEN and N-CEN/A to rename the save button for Part E: Additional Questions for Exchange-Traded Funds and Exchange-Traded Managed Funds to “Save & Close This Fund.” Please refer to Chapter 8 (Preparing and Transmitting Online Submissions) of the EDGAR Filer Manual, Volume II: EDGAR Filing.

EDGAR Release 18.3 will revise the submission process for documents submitted through the Filer Web, Online Forms management, EDGARLink Online, or EDGAR Filer Management to provide a submission progress indicator. Please See Chapter 3 (Becoming an EDGAR Filer), Chapter 4 (Generating EDGAR Access Codes) and Chapter 5 (Maintenance of Company Data) of the EDGAR Filer Manual, Volume I: General Information. Also, see Chapter 7 (Preparing and Transmitting EDGARLink Online Submissions) and Chapter 8 (Preparing and Transmitting Online Submissions) of the EDGAR Filer Manual, Volume II: EDGAR Filing.

EDGAR Release 18.3 will update submission form types 8-K/A, 8-K12B/A, 8-K12G3/A, 8-K15D5/A, 20-F/A and NT 20-F/A to issue a warning, but still accept the filing, if the period tag of the amendment does not match the period tag of the original, accepted filing or prior amendment. Please refer to Appendix A (Messages Reported By EDGAR) of the EDGAR Filer Manual, Volume II: EDGAR Filing.

The EDGAR system will be upgraded to remove the IFRS-2016 taxonomy which has been superseded. For further information please refer to the SEC's public website at <https://www.sec.gov/info/edgar/edgartaxonomies.shtml>.

Finally, the Technical Specifications for the Form N-PORT and Form N-CEN schemas will be updated. For more information on the revised Technical Specifications, please refer to the SEC's public website at <https://www.sec.gov/oit/Article/info-edgar-tech-specs.html>.

Along with the adoption of the Filer Manual, we are amending Rule 301 of Regulation S-T to provide for the incorporation by reference into the Code of Federal Regulations of today's revisions. This incorporation by reference was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51.

The updated EDGAR Filer Manual will be available for website viewing and printing; the address for the Filer Manual is <https://www.sec.gov/info/edgar/edmanuals.htm>. You may also obtain paper copies of the EDGAR Filer Manual from the following address: Public Reference Room, U.S. Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549, on official business days between the hours of 10 a.m. and 3 p.m.

Since the Filer Manual and the corresponding rule and form amendments relate solely to agency procedures or practice, publication for notice and comment is not required under the

Administrative Procedure Act (“APA”).<sup>3</sup> It follows that the requirements of the Regulatory Flexibility Act<sup>4</sup> do not apply.

The effective date for the updated Filer Manual and the related rule and form amendments is [INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]. In accordance with the APA,<sup>5</sup> we find that there is good cause to establish an effective date less than 30 days after publication of these rules. The Commission believes that establishing an effective date less than 30 days after publication of these rules is necessary to coordinate the effectiveness of the updated Filer Manual with these system upgrades.

#### Statutory Basis

We are adopting the amendments to Regulation S-T under the authority in Sections 6, 7, 8, 10, and 19(a) of the Securities Act of 1933,<sup>6</sup> Sections 3, 12, 13, 14, 15, 15B, 23, and 35A of the Securities Exchange Act of 1934,<sup>7</sup> Section 319 of the Trust Indenture Act of 1939,<sup>8</sup> and Sections 8, 30, 31, and 38 of the Investment Company Act of 1940.<sup>9</sup>

#### **List of Subjects**

##### **17 CFR Part 232**

Incorporation by reference, Reporting and recordkeeping requirements, Securities.

---

<sup>3</sup> 5 U.S.C. 553(b)(A).

<sup>4</sup> 5 U.S.C. 601-612.

<sup>5</sup> 5 U.S.C. 553(d)(3).

<sup>6</sup> 15 U.S.C. 77f, 77g, 77h, 77j, and 77s(a).

<sup>7</sup> 15 U.S.C. 78c, 78l, 78m, 78n, 78o, 78o-4, 78w, and 78ll.

<sup>8</sup> 15 U.S.C. 77sss.

<sup>9</sup> 15 U.S.C. 80a-8, 80a-29, 80a-30, and 80a-37.

## **Text of the Amendments**

In accordance with the foregoing, title 17, chapter II of the Code of Federal Regulations is amended as follows:

### **PART 232 REGULATION S-T -- GENERAL RULES AND REGULATIONS FOR ELECTRONIC FILINGS**

1. The authority citation for part 232 continues to read in part as follows:

**Authority:** 15 U.S.C. 77c, 77f, 77g, 77h, 77j, 77s(a), 77z-3, 77sss(a), 78c(b), 78l, 78m, 78n, 78o(d), 78w(a), 78ll, 80a-6(c), 80a-8, 80a-29, 80a-30, 80a-37, 7201 *et seq.*; and 18 U.S.C. 1350, unless otherwise noted.

\* \* \* \* \*

2. Section 232.301 is revised to read as follows:

#### **§ 232.301 EDGAR Filer Manual.**

Filers must prepare electronic filings in the manner prescribed by the EDGAR Filer Manual, promulgated by the Commission, which sets forth the technical formatting requirements for electronic submissions. The requirements for becoming an EDGAR Filer and updating company data are set forth in the updated EDGAR Filer Manual, Volume I: “General Information,” Version 31 (October 2018). The requirements for filing on EDGAR are set forth in the updated EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 48 (October 2018). Additional provisions applicable to Form N-SAR filers are set forth in the EDGAR Filer Manual, Volume III: “N-SAR Supplement,” Version 6 (January 2017). All of these provisions have been incorporated by reference into the Code of Federal Regulations, which action was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. You must comply with these requirements in order for documents to be timely received and accepted.

The EDGAR Filer Manual is available for website viewing and printing; the address for the Filer Manual is <https://www.sec.gov/info/edgar/edmanuals.htm>. You can obtain paper copies of the EDGAR Filer Manual at the following address: Public Reference Room, U.S. Securities and Exchange Commission, 100 F Street NE., Washington, DC 20549, on official business days between the hours of 10:00 a.m. and 3:00 p.m. You can also inspect the document at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202-741-6030, or go to: <https://www.archives.gov/federal-register/cfr/ibr-locations.html>.

By the Commission.

October X, 2018

Brent Fields  
Secretary