

# Investment Management Regulatory Update – January 2021

January 29, 2021 | Client Update

## **Rules and Regulations**

- IRS Finalizes Carried Interest Regulations

## **Industry Update**

- SEC Division of Examinations Statement on Recent and Upcoming Regulation Best Interest Examinations
- SEC Staff ADI Statement on Registered Funds' Risk Disclosure Regarding Investments in Emerging Markets

If you have any questions regarding the matters covered in this publication, please reach out to any of the lawyers listed below or your usual Davis Polk contact.

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