

**PRA RULEBOOK: CRR FIRMS: REGULATORY REPORTING (AMENDMENT) (NO. 2)
INSTRUMENT 2016**

Powers exercised

- A. The Prudential Regulation Authority (“PRA”) makes this instrument in the exercise of the following powers and related provisions in the Financial Services and Markets Act 2000 (“the Act”):
- (1) section 137G (The PRA’s general rules); and
 - (2) section 137T (General supplementary powers).
- B. The rule-making powers referred to above are specified for the purpose of section 138G(2) (Rule-making instrument) of the Act.

Pre-conditions to making

- C. In accordance with section 138J of the Act (Consultation by the PRA), the PRA consulted the Financial Conduct Authority. After consulting, the PRA published a draft of proposed rules and had regard to representations made.

PRA Rulebook: CRR Firms: Regulatory Reporting (Amendment) (No. 2) Instrument 2016

- D. The Regulatory Reporting Part of the PRA Rulebook is amended in accordance with the Annex to this instrument.

Commencement

- E. This instrument comes into force on 14 December 2016.

Citation

- F. This instrument may be cited as the PRA Rulebook: CRR Firms: Regulatory Reporting (Amendment) (No. 2) Instrument 2016

By order of the Board of the Prudential Regulation Authority
6 December 2016

Annex

Amendments to the Regulatory Reporting Part

In this Annex new text is underlined and deleted text is struck through.

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7 REGULATED ACTIVITY GROUP 1

7.1 The applicable *data items* referred to in the table in 6.1 are set out according to *firm* type in the table below:

RAG 1	Prudential category of <i>firm</i>, applicable <i>data items</i> and reporting format (1)					
	<i>UK bank</i>	<i>Building society</i>	<i>Non-EEA bank</i>	<i>EEA bank</i> that has <i>permission</i> to accept deposits and that has its registered office (or, if it has no registered office, its head office) outside the EU	<i>Credit union</i>	<i>Dormant account fund operator</i> (12)
Description of <i>data item</i>						
<i>Annual report and accounts</i> <u>(20)</u>	No standard format	=	No standard format, but in English	=	=	No standard format
<i>Annual report and accounts of the mixed-activity holding company</i> (7) <u>(20)</u>	No standard format	=	=	=	=	=
Solvency	No standard	=	=	=	=	=

statement (8)	format					
Balance sheet	FSA001(2)	FSA001(2)	=	=	CQ;CY	=
Income statement	FSA002 (2)	FSA002 (2)	FSA002	=	CQ;CY	=
Capital adequacy	=	=	=	=	CQ;CY	=
Market risk	FSA005((2),(3))	FSA005((2),(3))	=	=	=	=
Market risk - supplementary	FSA006 (4)	=	=	=	=	=
Large exposures	=	=	=	=	CQ;CY	=
Exposures between <i>core UK group</i> and <i>non-core large exposures group</i>	FSA018 (10)	FSA018 (10)	=	=	=	=
Liquidity (other than stock)	=	FSA011	=	=	CQ;CY	=
Forecast data	FSA014 (9)	FSA014 (9)	=	=	=	=
Solo consolidation data	FSA016 (5)	FSA016 (5)	=	=	=	=
Interest rate gap report	FSA017 (2)	FSA017(2)	=	=	=	=
Sectoral information, including arrears and impairment	FSA015 (2)	FSA015 (2)	=	=	=	=
IRB portfolio risk	FSA045 (2) (11)	FSA045 (2) (11)	=	=	=	=
Daily Flows	FSA047 ((13), (16) and (18))	FSA047 ((13), (16) and (18))	FSA047 ((13), (15), (16) and (18))	FSA047 ((13), (15), (16) and (18))	=	=

Enhanced Mismatch Report	FSA048 ((13), (16) and (18))	FSA048 ((13), (16) and (18))	FSA048 ((13), (15), (16) and (18))	FSA048 (Notes (13), (15), (16) and (18))	=	=
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(1) When submitting the completed *data item* required, a *firm* must use the format of the *data item* set out in Chapter 4816.

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(6) ~~This will be applicable to *firms* (other than building societies) that are members of a *UK consolidation group* on the reporting date. [deleted.]~~

...

(19) ~~This *data item* must be reported only in the currencies named in FSA052, so that liabilities in GBP are reported in GBP in rows 1 to 4, those in USD are reported in USD in rows 5 to 8, and those in Euro are reported in Euro in rows 9 to 12. Liabilities in other currencies are not to be reported. [deleted.]~~

(20) This data item includes all *annual reports and accounts* that a *firm* is required to prepare under the Companies Act 2006 including group accounts, where required under that Act.

7.2 The applicable reporting frequencies for submission of *data items* and periods referred to in 7.1 are set out in the table below according to *firm* type. Reporting frequencies are calculated from a *firm's accounting reference date*, unless indicated otherwise.

RAG 1				
Data item	Unconsolidated UK banks and building societies (on an unconsolidated or individual consolidated basis) (9)	Individual-consolidated UK banks and building societies [deleted.]	Report on a UK consolidation group or, as applicable, defined liquidity group basis by UK banks and building societies (on a UK consolidation group or, as applicable, defined liquidity group basis)	Other members of RAG 1
<i>Annual report and accounts (10)</i>	Annually		=	Annually
<i>Annual report</i>	Annually		=	<u>Annually</u>

<i>and accounts of the mixed-activity holding company (10)</i>				
Solvency statement	Annually		=	=
CQ	=		=	Quarterly
CY	=		=	Annually (1)
FSA001	Quarterly		Half yearly	=
FSA002	Quarterly		Half yearly	Half yearly
FSA005	Quarterly		Half yearly	=
FSA006	Quarterly		=	=
FSA011	Quarterly		=	=
FSA014	Half yearly		<u>Half yearly</u>	=
FSA015	Quarterly		Half yearly	=
FSA016	<u>Half yearly</u>	Half yearly [deleted.]	=	=
FSA017	Quarterly		Half yearly	=
FSA018	Quarterly		=	=
FSA045	Quarterly		Half yearly	=
...				

...

(9) A firm which has an individual consolidation permission must submit data items FSA001, FSA002, FSA005, FSA011, FSA014, FSA015, FSA017 and FSA045 on an individual consolidated basis, and all other data items in this column on an unconsolidated basis. All other firms must submit all data items in this column on an unconsolidated basis.

(10) The reporting frequency in this row applies to all *annual reports and accounts* that a *firm* is required to submit under 7.1.

7.3 The applicable due dates for submission referred to in the table in 6.1 are set out in the table below. The due dates are the last day of the periods given in the table below following the relevant reporting frequency period set out in 7.2, unless indicated otherwise.

RAG 1						
<i>Data item</i>	Daily	Weekly	Monthly	Quarterly	Half yearly	Annually
<i>Annual report and accounts</i>	=	=	=	=	=	80 business days <u>business days</u> (1) 7 months <u>months</u> (2)
<i>Annual report and accounts of the mixed-activity holding company</i> <u><i>mixed-activity holding company</i></u>	=	=	=	=	=	7 months <u>months</u>
Solvency statement	=	=	=	=	=	3 months <u>months</u>
CQ	=	=	=	1 month <u>month</u>	=	=
CY	=	=	=	=	=	6 months <u>months</u>
FSA001	=	=	=	20 <i>business days</i>	45 <i>business</i>	=

					days	
FSA002	=	=	=	20 <i>business days</i>	45 <i>business days</i>	=
FSA005	=	=	=	20 <i>business days</i>	45 <i>business days</i>	=
FSA006	=	=	=	20 <i>business days</i>	<u>45 business days</u>	=
FSA011	=	=	=	15 <i>business days</i>	=	=
FSA014	=	=	=	=	30 <i>business days</i> (3); 45 <i>business days</i> (4)	=
FSA015	=	=	=	30 <i>business days</i>	45 <i>business days</i>	=
FSA016	=	=	=	=	30 <i>business days</i>	=
FSA017	=	=	=	20 <i>business days</i>	45 <i>business days</i>	=
FSA018	=	=	=	45 <i>business days</i>	=	=
FSA045	=	=	=	20 <i>business days</i>	45 <i>business days</i>	=
FSA047	22.00 hours (London time) on the business day <u>business day</u>	22.00 hours (London time) on the business day <u>business day</u>	15 business days <u>business days</u>	15 business days <u>business days</u> or one Month <u>month</u> (5)	=	=

	immediately following the last day of the reporting period for the item in question	immediately following the last day of the reporting period for the item in question				
FSA048	22.00 hours (London time) on the business day <u>business day</u> immediately following the last day of the reporting period for the item in question	22.00 hours (London time) on the business day <u>business day</u> immediately following the last day of the reporting period for the item in question	15 <i>business days</i>	15 <i>business days</i> or one Month <u>month</u> (5)	=	=

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9 REGULATED ACTIVITY GROUP 3

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9.2 The applicable *data items* referred to in the table in 6.1 for a *UK designated investment firm* are set out in the table below:

RAG 3	
Description of <i>data item</i>	Applicable <i>data items</i> (1)
<i>Annual report and accounts</i> (17)	No standard format
<i>Annual report and accounts of the mixed-activity holding company</i> (17)	No standard format
...	

...

(17) This data item includes all annual reports and accounts that a firm is required to prepare under the Companies Act 2006 including group accounts, where required under that Act.

9.3 The applicable reporting frequencies for submission of *data items* and periods referred to in 9.2 are set out in the table below. Reporting frequencies are calculated from a *firm's accounting reference date*, unless indicated otherwise.

RAG 3	
<i>Data item</i>	Reporting frequency
<i>Annual report and accounts (5)</i>	Annually
<i>Annual report and accounts of the mixed-activity holding company (5)</i>	Annually
...	

...

(5) The reporting frequency in this row applies to all annual reports and accounts that a firm is required to submit under 7.1.

9.4 The applicable due dates for submission referred to in the table in 6.1 are set out in the table below. The due dates are the last day of the periods given in the table below following the relevant reporting frequency period set out in 9.3, unless indicated otherwise.

RAG 3						
<i>Data item</i>	Daily	Weekly	Monthly	Quarterly	Half yearly	Annually
<i>Annual report and accounts</i>	=	=	=	=	=	80 business days
<i>Annual report and accounts of the mixed-activity</i>	=	=	=	=	=	7 months <u>months</u>

<i>holding company</i>						
Solvency statement	=	=	=	=	=	3 months <u>months</u>
FSA001	=	=	=	20 <i>business days</i>	30 <i>business days (1);</i> 45 <i>business days (2)</i>	=
FSA002	=	=	=	20 <i>business days</i>	30 <i>business days (1);</i> 45 <i>business days (2)</i>	=
FSA005	=	=	=	20 <i>business days</i>	30 <i>business days (1);</i> 45 <i>business days (2)</i>	=
FSA006	=	=	=	20 <i>business days</i>	=	=
FSA016	=	=	=	=	30 <i>business days</i>	=
FSA018	=	=	=	45 <i>business days</i>	=	=
FSA019	=	=	=	=	=	2 months <u>months</u>
FSA045	=	=	=	20 <i>business days</i>	30 <i>business days (1);</i> 45 <i>business</i>	=

					<i>days (2)</i>	
FSA047	22.00 hours (London time) on the <i>business day</i> immediately following the last day of the reporting period for the item in question	22.00 hours (London time) on the <i>business day</i> immediately following the last day of the reporting period for the item in question	15 <i>business days</i>	15 <i>business days</i> or one <i>month</i> (3)	=	=
FSA048	22.00 hours (London time) on the <i>business day</i> immediately following the last day of the reporting period for the item in question	22.00 hours (London time) on the <i>business day</i> immediately following the last day of the reporting period for the item in question	15 <i>business days</i>	15 <i>business days</i> or one <i>month</i> (3)	=	=

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(3) It is one ~~Month~~ month if the report relates to a *non-UK DLG* by modification.

10 REGULATED ACTIVITY GROUP 4

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10.4 The applicable due dates for submission referred to in the table in 6.1 are set out in the table below. The due dates are the last day of the periods given in the table below following the relevant reporting frequency period set out in 10.3, unless indicated otherwise.

RAG 4						
Data item	Daily	Weekly	Monthly	Quarterly	Half yearly	Annually

FSA-038					30 <i>business days</i>	
FSA042				20 <i>business days</i>		

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16 DATA ITEMS AND OTHER FORMS

16.1 FSA001 can be found ~~here~~ [here](#).

16.2 FSA002 can be found ~~here~~ [here](#).

16.3 FSA005 can be found ~~here~~ [here](#).

16.4 FSA006 can be found ~~here~~ [here](#).

16.5 FSA011 can be found ~~here~~ [here](#).

16.6 FSA014 can be found ~~here~~ [here](#).

16.7 FSA015 can be found ~~here~~ [here](#).

16.8 FSA016 can be found ~~here~~ [here](#).

16.9 FSA017 can be found ~~here~~ [here](#).

16.10 FSA018 can be found ~~here~~ [here](#).

16.11 FSA019 can be found ~~here~~ [here](#).

16.12 FSA038 can be found ~~here~~ [here](#).

16.13 FSA042 can be found ~~here~~ [here](#).

16.14 FSA045 can be found ~~here~~ [here](#).

16.15 FSA047 can be found ~~here~~ [here](#).

16.16 FSA048 can be found ~~here~~ [here](#).

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16.21 MLAR can be found ~~here~~ [here](#).

16.22 CQ can be found ~~here~~ [here](#).

16.23 CY can be found ~~here~~ [here](#).

16.24 Prudent Valuation Return can be found ~~here~~ [here](#).