

**PRA RULEBOOK: CRR FIRMS: LIQUIDITY REGULATORY REPORTING (AMENDMENT) (NO. 2)
INSTRUMENT 2019**

Powers exercised

- A. The Prudential Regulation Authority (the “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);
 - (2) section 137T (General supplementary powers); and
 - (3) section 142H (Ring-fencing rules).
- 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 (Consultation by the PRA) of the Act, the PRA consulted the Financial Conduct Authority. After consulting, the PRA published a draft of the proposed rules and had regard to representations made.

PRA Rulebook: CRR Firms: Liquidity Regulatory Reporting (Amendment) (No. 2) Instrument 2019

- D. The PRA makes the rules in Annexes A and B.

Part	Annex
Regulatory Reporting	A
Regulatory Reporting	B

Commencement of this instrument

- E. Annex A comes into force on 1 July 2019.
- F. Annex B comes into force on 1 January 2020.

Citation

- G. This instrument may be cited as PRA Rulebook: CRR Firms: Liquidity Regulatory Reporting (Amendment) (No. 2) Instrument 2019.

By order of the Prudential Regulation Committee

11 June 2019

Annex A

Amendments to the Regulatory Reporting Part

In this Annex new text is underlined and deleted text is struck through. This Annex amends the Regulatory Reporting Part as at 1 July 2019.

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 other than a ring-fenced body</i>	<i>Ring-fenced body</i>	<i>Building society</i>	<i>Non-EEA bank</i>	<i>EEA bank that has permission to accept deposits and that has its registered office (or, if it has no registered office, its head office) outside the EU</i>	[deleted.]	[deleted.]
Description of <i>data item</i>							
...							
Daily Flows	FSA047 ((13), (16) and (18))	FSA047 ((13), (16) and (18))	FSA047 ((13), (16) and (18))	-	[deleted] FSA047 ((13), (15), (16) and (18))	-	-
Enhanced Mismatch Report	FSA048 ((13), (16) and (18))	FSA048 ((13), (16) and (18))	FSA048 ((13), (16) and (18))	-	[deleted] FSA048 ((13), (15), (16) and (18))	-	-
...							
Cash Flow Mismatch	PRA110 (35) (36) (37)	PRA110 (28) (35) (36) (37)	PRA110 (35) (36) (37)	-	[deleted] PRA110 (35) (36) (37)	-	-
...							

...

- (36) Unless otherwise stated in the relevant modification, any changes to reporting requirements caused by a *firm* receiving a *domestic liquidity sub-group* permission do not take effect until the first day of the next reporting period applicable under the changed reporting requirements for the *data item* in question if the *firm* receives that permission part of the way through such a period. If the change is that the *firm* does not have to report a particular *data item* or does not

have to report it at a particular *reporting level*, the *firm* must nevertheless report that *data item* or at that *reporting level* for any reporting period that has already begun.

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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				
<i>Data item</i>	UK banks and building societies (on an unconsolidated or individual consolidated basis) (9)	[deleted.]	UK banks and building societies (on a UK consolidation group, defined liquidity group, domestic liquidity sub-group or sub-consolidation group basis, as applicable)	Other members of RAG 1
...				
FSA047	Daily, weekly, monthly or quarterly ((2), (3), (6) and (12))		Daily, weekly, monthly or quarterly ((2), (5), (6) and (12))	[deleted] Daily, weekly, monthly or quarterly ((2), (4), (6) and (12))
FSA048	Daily, weekly, monthly or quarterly ((2), (3), (6) and (12))		Daily, weekly, monthly or quarterly ((2), (5), (6) and (12))	[deleted] Daily, weekly, monthly or quarterly ((2), (4), (6) and (12))
...				
PRA110	Daily, weekly or monthly (2) (13) (14)	-	Daily, weekly or monthly (2) (13) (14)	[deleted] Daily, weekly or monthly (2) (13) (14)
...				

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- (4) [deleted](a) If the report is on an individual basis (and the *firm* is not a *UK firm*) the reporting frequency is as follows:
- (i) weekly if the *firm* is a *standard frequency liquidity reporting firm*; and
 - (ii) monthly if the *firm* is a *low frequency liquidity reporting firm*.
- (b)–

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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						
Data item	Daily	Weekly	Monthly	Quarterly	Half yearly	Annually
...						
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> (5)	-	-
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> (5)	-	-
...						
PRA110	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 <u>2nd <i>business day</i></u> 2 <i>business days</i> from 1 July 2019 to 31 October 2019 where 7.2(14)(a) applies. In all other cases, 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>	-	-	-
...						

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9 REGULATED ACTIVITY GROUP 3

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9.2 ...

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- (20) Unless otherwise stated in the relevant modification, any changes to reporting requirements caused by a *firm* receiving a *domestic liquidity sub-group* permission do not take effect until the first day of the next reporting period applicable under the changed reporting requirements for the *data item* in question if the *firm* receives that permission part of the way through such a period. If the change is that the *firm* does not have to report a particular *data item* or does not have to report it at a particular *reporting level*, the *firm* must nevertheless report that *data item* or at that *reporting level* for any reporting period that has already begun.

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9.3 ...

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- (9) Reporting frequencies and reporting periods for this *data item* are calculated on a calendar year basis and not from a *firm's accounting reference date*. In particular:
- (a) A week means the period beginning on Saturday and ending on Friday.
 - (b) A month begins on the first day of the calendar month and ends on the last day of that month.
 - (c) Quarters end on 31 March, 30 June, 30 September and 31 December.
 - (d) Daily means each *business day*.

All periods are calculated by reference to London time.

Any changes to reporting requirements caused by a *firm* receiving a *domestic liquidity sub-group* permission do not take effect until the first day of the next reporting period applicable under the changed reporting requirements if the *firm* receives that permission part of the way through such a period. If the change is that the *firm* does not have to report a particular *data item* or does not have to report it at a particular *reporting level*, the *firm* must nevertheless report that *data item* or at that *reporting level* for any reporting period that has already begun.

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- (11) The reporting frequency is as follows:

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(b) monthly if the *firm* has *total assets*, calculated in accordance with Council Directive 86/635/EEC, of less than EUR 30 billion on both an individual basis and *UK consolidation group* basis. This requirements stops applying if during any monthly reporting period the *total assets* of the *firm*, on either an individual basis or *UK consolidation group* basis, become equal to or greater than EUR 30 billion, in which case the *firm* is required to start reporting this *data item* weekly after the end of that reporting period.

- 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						
Data item	Daily	Weekly	Monthly	Quarterly	Half yearly	Annually
...						
PRA110	22.00 hours (London time) on the <i>business</i>	22.00 hours (London time) on the 2nd <i>business day-2</i>	15 <i>business</i>			

	day immediately following the last day of the reporting period for the item in question	business days from 1 July 2019 to 31 October 2019 where 9.3(11)(a) applies. In all other cases, 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	days			
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Annex B

Amendments to the Regulatory Reporting Part

In this Annex new text is underlined> and deleted text is struck through. This Annex amends the Regulatory Reporting Part as at 1 January 2020.

1 APPLICATION AND DEFINITIONS

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1.3 Unless otherwise defined, any italicised expression used in this Part:

(1) ~~listed in Annex 1 (Liquidity definitions) to this Part has the meaning specified in the PRA Handbook as in effect on 30 September 2015; and~~
(2) in the *CRR*; has the same meaning as in the *CRR*.

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7 Regulated Activity Group 1

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				
<i>Data item</i>	<i>UK banks and building societies (on an unconsolidated or individual consolidated basis) (9)</i>	[deleted.]	<i>UK banks and building societies (on a UK consolidation group, defined liquidity group, domestic liquidity sub-group or sub-consolidation group basis, as applicable)</i>	Other members of RAG 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
...						
PRA110	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 2nd <i>business day</i> 22.00 hours (London time) on the <i>business day</i> immediately following the last day of	15 <i>business days</i>	-	-	-

		the reporting period for the item in question				
...						

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9 REGULATED ACTIVITY GROUP 3

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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						
Data item	Daily	Weekly	Monthly	Quarterly	Half yearly	Annually
...						
PRA110	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 2nd <i>business day</i> 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>			

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16 DATA ITEMS AND OTHER FORMS

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16.44 PRA110 can be found [here](#) here.

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