

**PRA RULEBOOK: CRR FIRMS: RING-FENCING (AMENDMENT) INSTRUMENT 2017**

**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);
  - (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 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: Ring-fencing (Amendment) Instrument 2017**

- D. The PRA makes the rules in this instrument.

**Commencement**

- E. This instrument comes into force on 1 January 2019.

**Citation**

- F. This instrument may be cited as the PRA Rulebook: CRR Firms: Ring-fencing (Amendment) Instrument 2017.

**By order of the Prudential Regulation Committee**

18 July 2017

### **Amendments to the Regulatory Reporting Part**

This instrument amends PRA Rulebook: CRR Firms: Ring-fencing Instrument 2017 (PRA 2017/3), which comes into force on 1 January 2019.

This instrument should be read together with PRA Rulebook: CRR Firms: IFRS 9 Regulatory Reporting Instrument 2017 in Policy Statement (PS)18/17 'IFRS 9: Changes to reporting requirements', July 2017.

The changes in PS18/17 are shown in this instrument only to the extent relevant: this instrument does not consolidate all the changes to PRA Rulebook: CRR Firms: Ring-fencing Instrument 2017 (PRA 2017/3) which are in PS18/17.

New text in this instrument is underlined and deleted text is struck through.

## 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> other than a <i>ring-fenced body</i>	<i>Ring-fenced body</i>	<i>Building society</i>	<i>Non-EEA bank</i>	<i>EEA bank</i> that has <b>permission</b> to accept deposits and that has its registered office (or, if it has no registered office, its head office) outside the EU	[deleted.]
Description of <i>data item</i>							
<i>Annual report and accounts</i> (20)	No standard format	No standard format	-	No standard format, but in English	-	-	No standard format
<i>Annual report and accounts</i> of the <i>mixed-activity holding company</i> (7) (20)	No standard format	No standard format	-	-	-	-	-
Solvency statement (8)	No standard format	-	-	-	-	-	-
Balance sheet	Either: (1) Templates 1.1, 1.2, 1.3 at Annex III of	Either: (1) Templates 1.1, 1.2, 1.3 at Annex III of the	Either: (1) Templates 1.1, 1.2, 1.3 at Annex III of the <i>Supervisory</i>	-	-	[deleted.]	-

	the <i>Supervisory Reporting ITS</i> ; or (2) Templates 1.1, 1.2, 1.3 at Annex IV of the <i>Supervisory Reporting ITS</i> ((2),(21))	<i>Supervisory Reporting ITS</i> ; or (2) Templates 1.1, 1.2, 1.3 at Annex IV of the <i>Supervisory Reporting ITS</i> ((2),(21), <del>(22)</del> (28))	<i>Reporting ITS</i> ; or (2) Templates 1.1, 1.2, 1.3 at Annex IV of the <i>Supervisory Reporting ITS</i> ((2),(21))				
[deleted.]	[deleted.]	-	[deleted.]	[deleted.]	-	[deleted.]	-
Statement of profit or loss	Either: (1) Template 2 at Annex III of the <i>Supervisory Reporting ITS</i> ; or (2) Template 2 at Annex IV of the <i>Supervisory Reporting ITS</i> ((2),(21))	Either: (1) Template 2 at Annex III of the <i>Supervisory Reporting ITS</i> ; or (2) Template 2 at Annex IV of the <i>Supervisory Reporting ITS</i> ((2),(21), <del>(22)</del> (28))	Either: (1) Template 2 at Annex III of the <i>Supervisory Reporting ITS</i> ; or (2) Template 2 at Annex IV of the <i>Supervisory Reporting ITS</i> ((2),(21))	Either: (1) Template 2 at Annex III of the <i>Supervisory Reporting ITS</i> ; or (2) Template 2 at Annex IV of the <i>Supervisory Reporting ITS</i> (21)	-	-	-
Statement of comprehensive income	Either: (1) Template 3 at Annex III of the <i>Supervisory Reporting ITS</i> ; or (2) Template 3 at Annex IV of the <i>Supervisory Reporting ITS</i> ((2),(21))	Either: (1) Template 3 at Annex III of the <i>Supervisory Reporting ITS</i> ; or (2) Template 3 at Annex IV of the <i>Supervisory Reporting ITS</i> ((2),(21), <del>(22)</del> (28))	Either: (1) Template 3 at Annex III of the <i>Supervisory Reporting ITS</i> ; or (2) Template 3 at Annex IV of the <i>Supervisory Reporting ITS</i> ((2),(21))	-	-	-	-
Capital adequacy	-	-	-	-	-	[deleted.]	-
Market risk	FSA005 ((2),(3))	FSA005 ((2),(3), <del>(22)</del> (28))	FSA005 ((2),(3))	-	-	-	-
Market risk –	FSA006 (4)	FSA006 (4)	-	-	-	-	-

supplementary							
Large exposures	-	-	-	-	-	[deleted.]	-
Exposures between core UK group and non-core large exposures group	FSA018 (10)	FSA018 (10)	FSA018 (10)	-	-	-	-
Liquidity (other than stock)	-	-	FSA011	-	-	[deleted.]	-
Forecast data	PRA104 (9) PRA105 (9) PRA106 (9) PRA107 (9)	PRA104 <del>(23)</del> (29) PRA105 <del>(23)</del> (29) PRA106 <del>(23)</del> (29) PRA107 <del>(23)</del> (29)	PRA104 (9) PRA105 (9) PRA106 (9) PRA107 (9)	-	-	-	-
Solo consolidation data	FSA016 (5)	FSA016 (5)	FSA016 (5)	-	-	-	-
Interest rate gap report	FSA017 (2)	FSA017 ((2),(22) <del>(28)</del> )	FSA017 (2)	-	-	-	-
Sectoral information, including arrears and impairment	FSA015 ((2), (22))	FSA015 <del>((2), (22), (28))</del>	FSA015 ((2), (22))	-	-	-	-
IRB portfolio risk	FSA045 ((2),(11))	FSA045 ((2),(11), <del>(22)</del> (28))	FSA045 ((2),(11))	-	-	-	-
Daily Flows	FSA047 ((13), (16) and (18))	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), (16) and (18))	FSA048 ((13), (15), (16) and (18))	FSA048 ((13), (15), (16) and (18))	-	-
Memorandum items	PRA 108 (2)	PRA 108 ((2), <del>(22)</del> (28))	PRA 108 (2)	-	-	-	-

Financial assets at fair value through other comprehensive income	Either: (1) Templates 4.3.1 at Annex III of the <i>Supervisory Reporting ITS</i> ; or (2) Templates 4.3.1 at Annex IV of the <i>Supervisory Reporting ITS</i>  ((2), (21), (23), (27))	<u>Either:</u> (1) <u>Templates 4.3.1 at Annex III of the <i>Supervisory Reporting ITS</i></u> ; or (2) <u>Templates 4.3.1 at Annex IV of the <i>Supervisory Reporting ITS</i></u>  <u>((2), (21), (23), (28))</u>	Either: (1) Templates 4.3.1 at Annex III of the <i>Supervisory Reporting ITS</i> ; or (2) Templates 4.3.1 at Annex IV of the <i>Supervisory Reporting ITS</i>  ((2), (21), (23), (27))	=	=	=	=
Financial assets at amortised cost	Either: (1) Templates 4.4.1 at Annex III of the <i>Supervisory Reporting ITS</i> ; or (2) Templates 4.4.1 at Annex IV of the <i>Supervisory Reporting ITS</i>  ((2), (21), (23), (27))	<u>Either:</u> (1) <u>Templates 4.4.1 at Annex III of the <i>Supervisory Reporting ITS</i></u> ; or (2) <u>Templates 4.4.1 at Annex IV of the <i>Supervisory Reporting ITS</i></u>  <u>((2), (21), (23), (28))</u>	Either: (1) Templates 4.4.1 at Annex III of the <i>Supervisory Reporting ITS</i> ; or (2) Templates 4.4.1 at Annex IV of the <i>Supervisory Reporting ITS</i>  ((2), (21), (23), (27))	=	=	=	=
Loans and advances other than held for trading and trading assets by product	Either: (1) Templates 5.1 at Annex III of the <i>Supervisory Reporting ITS</i> ; or (2) Templates 5.1 at Annex IV of the <i>Supervisory Reporting</i>	<u>Either:</u> (1) <u>Templates 5.1 at Annex III of the <i>Supervisory Reporting ITS</i></u> ; or (2) <u>Templates 5.1 at Annex IV of the</u>	Either: (1) Templates 5.1 at Annex III of the <i>Supervisory Reporting ITS</i> ; or (2) Templates 5.1 at Annex IV of the <i>Supervisory Reporting ITS</i>	=	=	=	=

	<i>ITS</i> ((2), (21), (23), (27))	<u><i>Supervisory Reporting ITS</i></u> ((2), (21), (23), (28))	((2), (21), (23), (27))				
Financial assets subject to impairment that are past due	Either: (1) Templates 7.1 at Annex III of the <i>Supervisory Reporting ITS</i> ; or (2) Templates 7.1 at Annex IV of the <i>Supervisory Reporting ITS</i> ((2), (21), (23), (27))	Either: (1) <u>Templates 7.1 at Annex III of the <i>Supervisory Reporting ITS</i></u> ; or (2) <u>Templates 7.1 at Annex IV of the <i>Supervisory Reporting ITS</i></u> ((2), (21), (23), (28))	Either: (1) Templates 7.1 at Annex III of the <i>Supervisory Reporting ITS</i> ; or (2) Templates 7.1 at Annex IV of the <i>Supervisory Reporting ITS</i> ((2), (21), (23), (27))	=	=	=	=
Off-balance sheet exposures and commitments and guarantees measured at fair value: Loan commitments, financial guarantees and other commitments given	Either: (1) Templates 9.1.1 at Annex III of the <i>Supervisory Reporting ITS</i> ; or (2) Templates 9.1.1 at Annex IV of the <i>Supervisory Reporting ITS</i> ((2), (21), (23), (27))	Either: (1) <u>Templates 9.1.1 at Annex III of the <i>Supervisory Reporting ITS</i></u> ; or (2) <u>Templates 9.1.1 at Annex IV of the <i>Supervisory Reporting ITS</i></u> ((2), (21), (23), (28))	Either: (1) Templates 9.1.1 at Annex III of the <i>Supervisory Reporting ITS</i> ; or (2) Templates 9.1.1 at Annex IV of the <i>Supervisory Reporting ITS</i> ((2), (21), (23), (27))	=	=	=	=
Movements in allowances and provisions for credit losses	Either: (1) Templates 12.1 at Annex III of the <i>Supervisory Reporting</i>	Either: (1) <u>Templates 12.1 at Annex III of the <i>Supervisory Reporting</i></u>	Either: (1) Templates 12.1 at Annex III of the <i>Supervisory Reporting ITS</i> ; or	=	=	=	=

	<p><i>ITS</i>; or</p> <p>(2) Templates 12.1 at Annex IV of the <i>Supervisory Reporting ITS</i></p> <p>((2), (21), (23), (27))</p>	<p><u><i>ITS</i></u>; or</p> <p><u>(2) Templates 12.1 at Annex IV of the <i>Supervisory Reporting ITS</i></u></p> <p><u>((2), (21), (23), (28))</u></p>	<p>(2) Templates 12.1 at Annex IV of the <i>Supervisory Reporting ITS</i></p> <p>((2), (21), (23), (27))</p>				
<p>Transfers between impairment stages (gross basis presentation)</p>	<p>Either:</p> <p>(1) Templates 12.2 at Annex III of the <i>Supervisory Reporting ITS</i>; or</p> <p>(2) Templates 12.2 at Annex IV of the <i>Supervisory Reporting ITS</i></p> <p>((2), (21), (24), (27))</p>	<p>Either:</p> <p>(1) Templates 12.2 at Annex III of the <u><i>Supervisory Reporting ITS</i></u>; or</p> <p>(2) Templates 12.2 at Annex IV of the <u><i>Supervisory Reporting ITS</i></u></p> <p><u>((2), (21), (23), (28), (33), (34))</u></p>	<p>Either:</p> <p>(1) Templates 12.2 at Annex III of the <i>Supervisory Reporting ITS</i>; or</p> <p>(2) Templates 12.2 at Annex IV of the <i>Supervisory Reporting ITS</i></p> <p>((2), (21), (24), (27))</p>	=	=	=	=
<p>Breakdown of collateral and guarantees by loans and advances other than held for trading</p>	<p>Either:</p> <p>(1) Templates 13.1 at Annex III of the <i>Supervisory Reporting ITS</i>; or</p> <p>(2) Templates 13.1 at Annex IV of the <i>Supervisory Reporting ITS</i></p> <p>((2), (21), (24), (27))</p>	<p>Either:</p> <p>(1) Templates 13.1 at Annex III of the <u><i>Supervisory Reporting ITS</i></u>; or</p> <p>(2) Templates 13.1 at Annex IV of the <u><i>Supervisory Reporting ITS</i></u></p> <p><u>((2), (21), (23), (28), (33), (34))</u></p>	<p>Either:</p> <p>(1) Templates 13.1 at Annex III of the <i>Supervisory Reporting ITS</i>; or</p> <p>(2) Templates 13.1 at Annex IV of the <i>Supervisory Reporting ITS</i></p> <p>((2), (21), (24), (27))</p>	=	=	=	=



<p>Information on performing and non-performing exposures</p>	<p>Either: (1) Templates 18 at Annex III of the <i>Supervisory Reporting ITS</i>; or (2) Templates 18 at Annex IV of the <i>Supervisory Reporting ITS</i>  ((2), (21), (25), (27))</p>	<p>Either: (1) <u>Templates 18 at Annex III of the <i>Supervisory Reporting ITS</i></u>; or (2) <u>Templates 18 at Annex IV of the <i>Supervisory Reporting ITS</i></u>  ((2), (21), (28), (33),(34))</p>	<p>Either: (1) Templates 18 at Annex III of the <i>Supervisory Reporting ITS</i>; or (2) Templates 18 at Annex IV of the <i>Supervisory Reporting ITS</i>  ((2), (21), (25), (27))</p>	<p>=</p>	<p>=</p>	<p>=</p>	<p>=</p>
<p>Forborne exposures</p>	<p>Either: (1) Templates 19 at Annex III of the <i>Supervisory Reporting ITS</i>; or (2) Templates 19 at Annex IV of the <i>Supervisory Reporting ITS</i>  ((2), (21), (25), (27))</p>	<p>Either: (1) <u>Templates 19 at Annex III of the <i>Supervisory Reporting ITS</i></u>; or (2) <u>Templates 19 at Annex IV of the <i>Supervisory Reporting ITS</i></u>  ((2), (21), (28), (33), (34))</p>	<p>Either: (1) Templates 19 at Annex III of the <i>Supervisory Reporting ITS</i>; or (2) Templates 19 at Annex IV of the <i>Supervisory Reporting ITS</i>  ((2), (21), (25), (27))</p>	<p>=</p>	<p>=</p>	<p>=</p>	<p>=</p>
<p>Geographical breakdown of assets by residence of the counterparty</p>	<p>Either: (1) Templates 20.4 at Annex III of the <i>Supervisory Reporting ITS</i>; or (2) Templates 20.4 at Annex IV of the <i>Supervisory Reporting ITS</i></p>	<p>Either: (1) <u>Templates 20.4 at Annex III of the <i>Supervisory Reporting ITS</i></u>; or (2) <u>Templates 20.4 at Annex IV of the <i>Supervisory Reporting ITS</i></u></p>	<p>Either: (1) Templates 20.4 at Annex III of the <i>Supervisory Reporting ITS</i>; or (2) Templates 20.4 at Annex IV of the <i>Supervisory Reporting ITS</i></p>	<p>=</p>	<p>=</p>	<p>=</p>	<p>=</p>

	<i>ITS</i> <u>((2), (21), (24), (26), (27))</u>	<u><i>Supervisory Reporting ITS</i></u> <u>((2), (21), (23), (26), (28), (33), (34))</u>	<u>((2), (21), (24), (26), (27))</u>				
Geographical breakdown by residence of the counterparty of loans and advances other than held for trading to non-financial corporations by NACE codes	Either: (1) Templates 20.7.1 at Annex III of the <i>Supervisory Reporting ITS</i> ; or (2) Templates 20.7.1 at Annex IV of the <i>Supervisory Reporting ITS</i> <u>((2), (21), (24), (26), (27))</u>	Either: (1) Templates 20.7.1 at Annex III of the <i>Supervisory Reporting ITS</i> ; or (2) Templates 20.7.1 at Annex IV of the <i>Supervisory Reporting ITS</i> <u>((2), (21), (23), (26), (28), (33), (34))</u>	Either: (1) Templates 20.7.1 at Annex III of the <i>Supervisory Reporting ITS</i> ; or (2) Templates 20.7.1 at Annex IV of the <i>Supervisory Reporting ITS</i> <u>((2), (21), (24), (26), (27))</u>	=	=	=	=
Intragroup exposures	-	RFB001 <del>(24)</del> <u>(30)</u>	-	-	-	-	-
Intragroup funding	-	RFB002 <del>(24)</del> <u>(30)</u>	-	-	-	-	-
Intragroup financial reporting (core)	-	RFB003 <del>(24)</del> <u>(30)</u>	-	-	-	-	-
Intragroup financial reporting (detailed breakdown)	-	RFB004 <del>(24)</del> <u>(30)</u>	-	-	-	-	-
Joint and several liability arising from taxes	-	RFB005 <del>(25)</del> <u>(31)</u>	-	-	-	-	-
Excluded activity entities	-	RFB006 <del>(25)</del> <u>(31)</u>	-	-	-	-	-
Use of financial market	-	RFB007 <del>(25)</del> <u>(31)</u>	-	-	-	-	-

infrastructures							
Excluded activities and prohibitions	-	RFB008 (32)	-	-	-	-	-

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(2) *Firms* that are members of a *UK consolidation group* must also submit this data item on a *UK consolidation group* basis.

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(21) A *firm* which is a *IFRS firm* must use the templates at Annex III of the *Supervisory Reporting ITS*. Any other *firm* must use the templates at Annex IV of the *Supervisory Reporting ITS*.

(22) Not applicable either to a *firm* which is a *IFRS firm* or *Opt-in IFRS 9 firm*.

(23) Only applicable to a *firm* which is a *IFRS firm* or *Opt-in IFRS 9 firm*.

(24) Only applicable to a *firm* which is a *IFRS firm* or *Opt-in IFRS 9 firm*, and which has *total assets* equal to or greater than £5 billion on an individual basis or *UK consolidation group* basis. If this *data item* applies to a *IFRS firm* or *Opt-in IFRS 9 firm* due to the level of *total assets* calculated on the basis of its *UK consolidation group* only, the *firm* must report the item only at the *UK consolidation group* level. If, during any reporting period as set out in 7.2, the *total assets* of a *IFRS firm* or *Opt-in IFRS 9 firm* become equal to or greater than £5 billion on an individual basis or *UK consolidation group* basis, the *firm* is required to start reporting this *data item* from the following reporting period. This requirement stops applying to a *firm* if its *total assets* on both an individual basis and *UK consolidation group* basis reduce to less than £5 billion for at least two consecutive reporting periods as set out in 7.2, in which case the *firm* does not report this item from the following reporting period.

(25) Only applicable to a *firm* which has *total assets* equal to or greater than £5 billion on an individual basis or on a *UK consolidation group* basis. If this *data item* applies to a *firm* due to the level of *total assets* calculated on the basis of its *UK consolidation group* only, the *firm* must report the item only at the *UK consolidation group* level. If, during any reporting period as set out in 7.2, the *total assets* of a *firm* become equal to or greater than £5 billion on an individual basis or *UK consolidation group* basis, the *firm* is required to start reporting this *data item* from the following reporting period. This requirement stops applying to a *firm* if its *total assets* on both an individual basis and *UK consolidation group* basis reduce to less than £5 billion for at least two consecutive reporting periods as set out in 7.2, in which case the *firm* does not report this item from the following reporting period.

(26) Annex III applies in accordance with Article 9(2)(d) and Annex IV in accordance with Article 11(2)(d) of the *Supervisory Reporting ITS*.

(27) *Firms* in a *UK consolidation group* that does not include one or more *ring-fenced bodies* are exempt from individually reporting this *data item* where they satisfy each of the following conditions:

- (a) during the two most recent successive reporting periods set out in 7.2, one *firm* in the *UK consolidation group* (“Firm A”) contributed more than 95% of the consolidated *total assets* in the *UK consolidation group* (where the contribution to consolidated *total assets* is calculated as Firm A’s *total assets* less any *assets* resulting from *intra-group* transactions with the other members of the *UK consolidation group*);
- (b) a representative member of the *UK consolidation group* notifies the *PRA* within 30 *business days* of the end of the previous reporting period; and
- (c) this *data item* is reported at the level of the *UK consolidation group*.

The contribution of Firm A to the consolidated *total assets* in the *UK consolidation group* must be reassessed at the end of each reporting period. If, for a given reporting period, Firm A ceases to contribute more than 95% of the consolidated *total assets* in the *UK consolidation group*, this exemption is no longer available to the members of the *UK consolidation group*, and a representative member of the *UK consolidation group* must notify the *PRA* of that fact within 30 *business days* of the end of that reporting period.

~~(22)~~(28) *Ring-fenced bodies* within a *sub-consolidation group* must also submit the *data item* on a *sub-consolidated basis*.

~~(23)~~(29) *Ring-fenced bodies* that are within a *sub-consolidation group* must submit this *data item* at the *UK consolidation group* level and on a *sub-consolidated basis* only. *Ring-fenced bodies* that are not within a *sub-consolidation group* but are within a *UK consolidation group* must submit this *data item* at the *UK consolidation group* level only.

~~(24)~~(30) *Ring-fenced bodies* within a *sub-consolidation group* must submit the *data item* on a *sub-consolidated basis* only.

~~(25)~~(31) The *data item* may be submitted by a single *ring-fenced body* in a *sub-consolidation group*.

(32) *Ring-fenced bodies* within a *sub-consolidation group* must also submit the *data item* at the level of the *sub-consolidation group*. When completing the *data item*, the *ring-fenced body* must aggregate gross values for each entity within the *sub-consolidation group* without netting any intragroup transactions.

(33) A *ring-fenced body* is not required to submit this *data item* on an individual basis if the *ring-fenced body* has *total assets* of less than £5 billion on an individual basis. If, during any reporting period set out in 7.2, the *ring-fenced body’s total assets* increase to £5 billion or more on an individual basis, the *ring-fenced body* is required to start reporting this *data item* from the following reporting period on an individual basis. If the *ring-fenced body’s total assets* on an individual basis reduce to less than £5 billion for at least two consecutive reporting periods as set out in 7.2, the *ring-fenced body* does not report this *data item* from the following reporting period on an individual basis.

(34) A *ring-fenced body* is not required to submit this *data item* on a *sub-consolidated basis* if the *ring-fenced body* has *total assets* of less than £5 billion on a *sub-consolidated basis*. If, during any reporting period set out in 7.2, the *ring-fenced body’s total assets* increase to £5 billion or more on a *sub-consolidated basis*, the *ring-fenced body* is required to start reporting this *data item* from the following reporting period on a *sub-consolidated basis*. If the *ring-fenced body’s total assets* on a *sub-consolidated basis* reduce to less than £5 billion for at least two consecutive reporting periods as set out in 7.2, the *ring-fenced body* does not report this *data item* from the following reporting period on a *sub-consolidated basis*.

**16 DATA ITEMS AND OTHER FORMS**

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16.35 RFB001 can be found ~~here~~[here](#).

16.36 RFB002 can be found ~~here~~[here](#).

16.37 RFB003 can be found ~~here~~[here](#).

16.38 RFB004 can be found ~~here~~[here](#).

16.39 RFB005 can be found ~~here~~[here](#).

16.40 RFB006 can be found ~~here~~[here](#).

16.41 RFB007 can be found ~~here~~[here](#).

16.42 RFB008 can be found ~~here~~[here](#).

**Externally defined glossary terms**

Term	Definition source
<i>ring-fenced body</i>	Section 417(1) FSMA
<i>sub-consolidated basis</i>	Article 4(1)(49) CRR