

**INTEGRATED REGULATORY REPORTING IMPLEMENTATION
(AMENDMENT) INSTRUMENT 2007**

Powers exercised

- A. The Financial Services Authority 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 138 (General rule-making power);
 - (2) section 156 (General supplementary powers); and
 - (3) section 157(1) (Guidance).
- B. The rule-making powers listed above are specified for the purpose of section 153(2) (Rule-making instruments) of the Act.

Commencement

- C. This instrument comes into force as follows:
- (1) Annex A, Parts 2 and 11 of Annex C and Annex D come into force immediately;
 - (2) Annex B, and Parts 1 and 3 of Annex C come into force on 1 July 2007;
 - (3) Parts 4 to 7 of Annex C come into force on 1 November 2007;
 - (4) Parts 8 and 9 of Annex C come into force on 1 January 2008;
 - (5) Part 12 of Annex C comes into force on 1 February 2008; and
 - (6) Part 10 of Annex C comes into force on 1 May 2008.

Revocation

- D. Annex F to the Integrated Regulatory Reporting (Credit Institutions and Investment Firms) (No 2) Instrument 2006 (FSA 2006/67) is revoked.

Amendments to instruments

- E. The Integrated Regulatory Reporting (Credit Institutions and Investment Firms) (No 2) Instrument 2006 (FSA 2006/67) is amended as follows:
- (1) replace the text of paragraph C(3) of this instrument with the following:
“the amendments in Annex E come into force on 1 April 2009;”;
 - (2) in paragraph C(4) of this instrument, substitute “31 August 2008” for “1 January 2009.”.
- F. Paragraph C(6) of the Integrated Regulatory Reporting Instrument 2007 (FSA 2007/10) is amended by substituting “1 April 2009” for “1 July 2009”.

Amendments to the Handbook

- G. The modules of the FSA's Handbook of rules and guidance listed in column (1) below are amended in accordance with the Annexes to this instrument listed in column (2).

(1)	(2)
Glossary of definitions	Annex A
Interim Prudential sourcebook for Banks (IPRU(BANK))	Annex B
Supervision manual (SUP)	Annex C
Electronic Money sourcebook (ELM)	Annex D

Citation

- H. This instrument may be cited as the Integrated Regulatory Reporting Implementation (Amendment) Instrument 2007.

By order of the Board
28 June 2007

Annex A

Amendments to the Glossary of definitions

The amendments to the Glossary of definitions included in Annex E of the *Integrated Regulatory Reporting (Credit Institutions and Investment Firms) (No 2) Instrument 2006* (FSA 2006/67) which were to come into force on 30 September 2008 will now come into force on 1 April 2009.

Annex B

Amendments to the Interim Prudential sourcebook for Banks (IPRU(BANK))

In this Annex, underlining indicates new text and striking through indicates deleted text.

LM: Section 1

MISMATCH LIQUIDITY INTRODUCTION

1

...

1.2 Application

4

...

1. (a) For UK-incorporated banks, the reporting form LR (or data item FSA010 on and after 1 January 30 June 2008) is completed on a solo basis. ...
 2. (i) ...
 3. (b) ... The FSA monitors the liquidity of such branches by requiring them to submit Form LR, or FSA012 (which consists of a simplified cash flow maturity ladder) on and after 1 January 30 June 2008. ...
- ...

LM: Section 3

3 MAIN FEATURES OF THE LIQUIDITY POLICY

...

3.2 A bank's reporting obligations

- ... 5 A bank that has a deposit-taking permission in the UK must report its liquidity position quarterly on the Form LR (FSA010 on and after 1 January 30 June 2008) or more frequently as required by the FSA.
- ... 6 An EEA bank with a branch in the UK that does not have a UK deposit-taking permission must report its liquidity position quarterly on the Form LR (or six-monthly on FSA012 on and after 1 January 30 June 2008), or more frequently as required by the FSA.

LM: Section 5

5 INCLUDING ASSETS AND LIABILITIES IN THE TIME BANDS

...

5.1 Components of the cashflow and maturity analysis ladder

5.1.1 General

1 In the period up to ~~31 December 2007~~29 June 2008, the timebands in the maturity ladder are divided into two sections. ... ~~From~~On and after 1 January 30 June 2008, only the cashflow basis will be used on FSA010.

...

LM: Section 6

6 STOCK OF MARKETABLE ASSETS

...

6.3 Inclusion of marketable assets in the maturity ladder

...

6.3.3 Procedures for discounting assets

10 In deciding whether a bank should enter assets on Part 1 of the Form LR (or FSA010 on and after 1 January 30 June 2008) the FSA takes account of the following factors;

...

LM: Section 9

9 MONITORING LIQUIDITY

...

9.2 Monitoring performance against guidelines

...

4 A bank is required to report its cashflow and asset and liability maturity profile on a quarterly basis using the LR return (or FSA010 on and after 1 January 30 June 2008).

...

9.3 Breaches of guidelines

6 ... A bank should also report any breaches of its guidelines on the Form LR (or FSA010 on and after 1 January 30 June 2008) retrospectively at the end of the quarter.

...

LS: Section 3

3 MAIN FEATURES OF THE POLICY

...

3.2 Reporting by a sterling stock liquidity bank

7 A sterling stock liquidity bank should report its sterling stock liquidity position to the FSA monthly up to end ~~December 2007~~May 2008, and quarterly on and after 1 January 30 June 2008.

- (a) Its liquidity position should be reported on the Sterling Liquidity Return ('form SLR1') up to ~~31 December 2007~~29 June 2008, and on data item FSA013 on and after 1 January 30 June 2008. ...

...

5 **MONITORING LIQUIDITY**

...

5.2 **Monitoring and reporting performance of sterling stock liquidity**

- 2 A sterling stock liquidity bank should monitor its liquidity position on an inter-day basis. Any breaches of the wholesale sterling net outflow limit, the sterling stock 'floor' or the sterling stock liquidity ratio should be reported immediately to the FSA and a completed, contemporaneous form SLR1 (or a paper version of FSA013 on and after 1 January 30 June 2008) sent to the firm's usual supervisory contact at the FSA detailing the liquidity breach. ...

...

- 3 A sterling stock liquidity bank should report its liquidity position to the FSA monthly on the form SLR1 up to end ~~December 2007~~May 2008 and, on and after 1 January 30 June 2008, quarterly on FSA013. Unless otherwise agreed in writing with the FSA, the form SLR1 (FSA013 on and after 1 January 30 June 2008) should be completed on a consolidated basis.

...

- 4 The FSA monitors a sterling stock liquidity bank's liquidity profile up to end ~~December 2007~~May 2008 on a monthly basis in line with the submission of the form SLR1: on and after 1 January 30 June 2008, it will monitor the liquidity profile quarterly in line with the submission of FSA013. ...

...

Annex C

Amendments to the Supervision manual (SUP)

In this Annex, underlining indicates new text and striking through indicates deleted text.

Part 1

SUP16 Ann 18BG

Notes for completion of the Retail Mediation Activities Return ('RMAR')

...

Section D3: *ISD Personal investment firms*

This section will no longer be applicable for reporting dates after ~~31 December 2007~~29 June 2008. ...

...

Section D4: **CAD 13 quarterly financial resources** (*ISD personal investment firms*)

This section will no longer be applicable after ~~31 December 2007~~29 June 2008. ...

...

Section D5: reportable *Large Exposures* (*ISD personal investment firms*)

This section will no longer be applicable after ~~31 December 2007~~29 June 2008. ...

...

Part 2

The amendments to the Supervision manual (*SUP*) included in Annex F of the *Integrated Regulatory Reporting (Credit Institutions and Investment Firms) (No 2) Instrument 2006* (FSA 2006/67) which were to come into force on 30 September 2008 are revoked.

Part 3

Amendments to Transitional provisions

(1)		(2) Material to which the transitional provision applies	(3)	(4) Transitional Provisions	(5) Transitional provision: dates in force	(6) Handbook provision: coming into force
...						
12M	...					
12 N	(1)	SUP 16.7.36R	R	<p>(1) Subject to (2), <i>SUP</i> 16.7.36R does not apply from 6 April 2007 to 31 January<u>30 August</u> 2008 to an <i>investment management firm</i> which:</p> <p>(a) was not a <i>firm</i> before 6 April 2007; and</p> <p>(b) carries on only the activity of <i>establishing, operating or winding up a personal pension scheme</i>.</p> <p>(2) Notwithstanding (1), a <i>firm</i> described in (1) with an <i>accounting reference date</i> of between 6 April 2007 and 31 January<u>30 August</u> 2008 (inclusive) must submit a copy of its annual accounts to the <i>FSA</i> in accordance with <i>SUP</i> 16.7.36R, unless (3) applies. The annual accounts must give a true and fair view of the state of affairs of the <i>firm</i> and of the <i>firm's</i> profit or loss.</p>	6 April 2007 to 31 January <u>30 August</u> 2008	6 April 2007
...						

...

Part 4

SUP 3.1 Application

...

3.1.2 R Applicable sections (see SUP 3.1.1R)

(1) Category of firm		(2) Sections applicable to the firm	(3) Sections applicable to its auditor
...			
(7)	<i>Investment management firm (other than an exempt CAD firm), personal investment firm (other than a small personal investment firm or an exempt CAD firm), or securities and futures firm (other than an exempt CAD firm) which, in each case, has an auditor appointed under or as a result of a statutory provision other than in the Act. (Note 3 and 3A)</i>	<i>SUP 3.1 – SUP 3.7</i>	<i>SUP 3.1, SUP 3.2, SUP 3.8 – SUP 3.10</i>
...			

...

Part 5

Amendments to SUP 16.7

In this Annex, underlining indicates new text and striking through indicates deleted text.

16.7.26 R A *securities and futures firm* which is a category C or D firm or an arranger or venture capital firm or an exempt CAD firm must submit reports to the FSA in accordance with SUP 16.7.27R. ~~A securities and futures firm that is:~~

- (1) ~~an exempt CAD firm; or;~~
- (2) ~~an exempt BIPRU commodity firm subject to the requirements of Chapter 3 of IPRU(INV);~~

~~must also submit reports to the FSA in accordance with SUP 16.7.27BR. and, in the case of a securities and futures firm which is an ISD investment firm, SUP 16.7.27AR.~~

...

16.7.27B R ~~Table financial reports from a securities and futures firm that is:~~

- (1) ~~an exempt CAD firm; or;~~
- (2) ~~an exempt BIPRU commodity firm subject to the requirements of Chapter 3 of IPRU(INV). [deleted]~~

Content of report	Form	Frequency	Due date
Key data	FSA043 (note 1)	In line with Quarterly reporting statement applicable to the firm in SUP 16.7.27R.	As for Quarterly reporting statement applicable to the firm in SUP 16.7.27R.
Note 1	Reports beginning FSA*** are contained within SUP 16 Annex 24.		

...

Part 6

Amendments to Transitional provisions

TP1.2

...

(1)		(2) Material to which the transitional provision applies	(3)	(4) Transitional Provisions	(5) Transitional provision: dates in force	(6) Handbook provision: coming into force
...						
120	(1)	SUP 16.7.27B, SUP 16.7.36B, SUP 16.7.68B, SUP 16.7.77B	R	The submission of FSA043 for reporting dates between 1 November 2007 and 31 December 2007 should not be made to the timescales set out in the underlying rules but instead be submitted between 1 January 2008 and 15 February 2008. [deleted]	1 November 2007 to 15 February 2008	1 November 2007
	...					
	(5)	SUP 16.12.11R, SUP 16.12.12R	R	An exempt BIPRU commodity firm that does not meet the conditions in BIPRU TP16 is not required to submit FSA008 for reporting dates prior to 1 February 30 June 2008.	1 January 2008 to 31 January 29 June 2008	1 January 2008

Part 7

Amendments to SUP 16

SUP 16 Annex 24R

In this Annex, the entire data item FSA043 is deleted, and replaced by ‘[deleted]’.

SUP 16 Annex 25G

In this Annex, the guidance notes and validations relating to FSA043 are deleted and replaced, in each case, by ‘[deleted]’.

Part 8

SUP 16.12

16.12 Integrated Regulatory Reporting

...

16.12.1 G ...

(1) ...

(2) ...

(3) an authorised professional firm (other than one that must comply with IPRU(INV) 3, 5, 10 or 13 in accordance with IPRU(INV) 2.1.4R, where SUP 16.12.4R will apply in respect of the business the firm undertakes), which must comply with SUP 16.12.30R and SUP 16.12.31R; and

(4) ...

...

...

Regulated Activity Group 1

Applicable data items

16.12.5 R The applicable *data items* and forms or reports referred to in SUP 16.12.4R are set out according to firm type in the table below:

Description of data item	Prudential category of firm and applicable data items (Note 1)						
	<i>UK bank</i>	<i>Building society</i>	<i>Non-EEA bank</i>	<i>EEA bank that has permission to accept deposits, other than one with permission for cross border services only</i>	<i>EEA bank that does not have permission to accept deposits, other than one with permission for cross border services only</i>	Electronic money institutions	<i>Credit union</i>
...							
Non-EEA sub-group	FSA028 (note 8)					FSA028 (note 8)	

...	
Note 3	... A <i>UK bank</i> which monitors its liquidity according to the sterling stock liquidity approach as set out in <i>IPRU(BANK)</i> LS must submit FSA013. <u>FSA013 will generally be provided on a consolidated basis and members of the consolidated group will not be required to report individually.</u>
...	
Note 6	This is only applicable to a <i>firm</i> that has adopted, in whole or in part, either the Standardised Approach, Alternative Standardised Approach, or Advanced Modelling Approaches under <i>BIPRU 76</i> .
...	
Note 8	This will be applicable to <i>firms</i> that report ‘yes’ in data element 4A in FSA001 are members of a UK consolidation group on a half-yearly reporting date. <i>Firms’</i> attention is drawn to <i>SUP</i> 16.3.25G regarding a single submission for all <i>firms</i> in the <i>group</i> .
...	.

16.12.6 R The applicable reporting frequencies for submission of *data items* and periods referred to in *SUP* 16.12.5R 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.

	Unconsolidated <i>UK banks and building societies</i>	Solo consolidated <i>UK banks and building societies</i>	Report on a <i>UK consolidation group</i> basis by <i>UK banks and building societies</i>	Other members of RAG 1
...				
FSA007	Annually (note 3)			
...				
FSA013	Quarterly		Quarterly (note 4)	
...				
Note 3	<u>The reporting date for this <i>data item</i> is six months after a <i>firm’s</i> most recent <i>accounting reference date</i>.</u>			
Note 4	<u>The <i>firms</i> covered by the consolidation for FSA013 may differ from those companies in the <i>UK consolidation group</i>.</u>			

...

16.12.7 R The applicable due dates for submission referred to in *SUP* 16.12.4R 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 *SUP* 16.12.6R.

<i>Data item</i>	Monthly submission	Quarterly submission	Half yearly submission	Annual submission
Annual accounts				3 months 80 <u><i>business days</i></u>

				(note 1) 7 months (note 2)
Annual accounts of the <i>mixed-activity holding company</i>				7 months
...				
FSA017		20 <i>business days</i>	<u>45 <i>business days</i></u>	
...				

Regulated Activity Group 3

16.12.10 R (1) *SUP* 16.12.11R to *SUP* 16.12.13R do not apply to:

- (a) ...
- (b) ...
- (c) a local authority;
- (d) a *service company*.

(2) ...

(3) A *service company* must submit a copy of its annual audited financial statements within 6 months from its *accounting reference date*. However, the *firm* need only submit this if the report was audited as a result of a statutory provision other than the *Act*.

16.12.11 R The applicable *data items* referred to in *SUP* 16.12.4R are set out according to *firm* type in the table below:

Description of data item	<i>Firms</i> prudential category and applicable data items (note 1)							
	<i>BIPRU firms</i> (note 17)			<i>Firms</i> other than <i>BIPRU firms</i>				
	730K	125K and <i>UCITS investment firms</i>	50K	<i>IPRU (INV)</i> Chapter 3	<i>IPRU (INV)</i> Chapter 5	<i>IPRU (INV)</i> Chapter 9	<i>IPRU (INV)</i> Chapter 13	<i>UPRU</i>
Annual accounts	No standard format			No standard format (note 19)	No standard format			No standard format (note 21)

...								
Balance sheet	...	...	...	...	...	...	FSA029 (note 16) or <u>Section A RMAR</u> (note 21)	...
Income statement	...	...	...	...	...	...	FSA030 (note 16) or <u>Section B RMAR</u> (note 21)	...
Capital adequacy	...	...	...	...	...	...	FSA032 (note 15) or FSA037 (note 15 and 16) or <u>Sections D1 and D2 RMAR</u> (note 21)	...
...					
<u>Threshold conditions</u>							<u>Section F RMAR</u> (note 21)	
Volumes and type of business	FSA038	FSA038	FSA038	FSA038 (note 18)	FSA038	FSA038	FSA038	FSA038
Client money and client assets	...	...	...	...	...	...	<u>Section C RMAR</u> (note 21) or FSA039	...
...								
Asset managers that use hedge	FSA041	FSA041	FSA041	FSA041 (note 18)	FSA041	FSA041	FSA041	FSA041

fund techniques								
UCITS	FSA042	FSA042	FSA042	FSA042 (note 18)	FSA042	FSA042	FSA042	FSA042
...								
Note 7	This is only applicable to a <i>firm</i> that has adopted, in whole or in part, either the Standardised Approach, Alternative Standardised Approach, or Advanced Modelling Approaches under <i>BIPRU 76</i> .							
...								
Note 21	This is only applicable to a <i>firm</i> subject to <i>IPRU(INV)</i> Chapter 13 which is not an <i>exempt CAD firm</i> .							

16.12.12 R The applicable reporting frequencies for *data items* referred to in *SUP* 16.12.16 R 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.

Data item	<i>BIPRU 730K firm</i>	<i>BIPRU 125K firm and UCITS investment firm</i>	<i>BIPRU 50K firm</i>	Consolidated <i>BIPRU investment firm</i>	<i>Firms other than BIPRU firms</i>
...					
FSA038	Half yearly	Half yearly	Half yearly		Half yearly
...					
FSA041	Annually	Annually	Annually		Annually
FSA042	Quarterly	Quarterly	Quarterly		Quarterly
<u>Section A RMAR</u>					Half yearly (note 2) Quarterly (note 3)
<u>Section B RMAR</u>					Half yearly (note 2) Quarterly (note 3)
<u>Section C RMAR</u>					Half yearly (note 2) Quarterly (note 3)
<u>Section D1 and D2 RMAR</u>					Half yearly (note 2) Quarterly (note 3)
<u>Section F RMAR</u>					Half yearly
...					
Note 2	Annual regulated business revenue up to and including £5 million.				

Note 3	Annual regulated business revenue over £5 million.
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...

16.12.13 R The applicable due dates for submission referred to in SUP 16.12.4R 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 SUP 16.12.12R.

<i>Data item</i>	Monthly submission	Quarterly submission	Half yearly submission	Annual submission
FSA038			<i>30 business days</i>	
...				
FSA041				<i>30 business days</i>
FSA042		<i>20 business days</i>		
Section A RMAR		<i>30 business days</i>	<i>30 business days</i>	
Section B RMAR		<i>30 business days</i>	<i>30 business days</i>	
Section C RMAR		<i>30 business days</i>	<i>30 business days</i>	
Section D1 and D2 RMAR		<i>30 business days</i>	<i>30 business days</i>	
Section F RMAR			<i>30 business days</i>	

...

Regulated Activity Group 4

...

16.12.15 R The applicable *data items* referred to in SUP 16.12.4R according to type of *firm* are set out in the table below:

Description of data item	<i>Firms prudential category and applicable data items (note 1)</i>							
	<i>BIPRU</i>			<i>Firms other than BIPRU firms</i>				
	730K	125K and <i>UCITS</i> <i>investment</i> <i>firms</i>	50K	IPRU INV Chapter 3	IPRU INV Chapter 5	IPRU INV Chapter 9	IPRU INV Chapter 13	UPRU
...								
Note 7	This is only applicable to a <i>firm</i> that has adopted, in whole or in part, either the Standardised Approach, Alternative Standardised Approach, or Advanced Modelling Approaches under <i>BIPRU 76</i> .							
...								

16.12.16 R The applicable reporting frequencies for *data items* referred to in SUP 16.12.4R 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.

Data item	Firms' prudential category				
	<i>BIPRU 730K firm</i>	<i>BIPRU 125K firm and UCITS investment firm</i>	<i>BIPRU 50K firm</i>	<i>Consolidated BIPRU investment firm</i>	<i>Firms other than BIPRU firms</i>
...					
FSA031					<u>Quarterly</u>
FSA032					<u>Quarterly</u>
...					

16.12.17 R The applicable due dates for submission referred to in SUP 16.12.4R 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 SUP 16.12.16R.

<i>Data item</i>	Monthly submission	Quarterly submission	Half yearly submission	Annual submission
Annual accounts				3 months , or 80 <i>business days</i> (note 1)
...				
Note 1	<i>BIPRU investment firms</i> — 3 months: Non- <i>BIPRU firms</i> — 80 <i>business days</i>			
...				

Regulated Activity Group 5

...

16.12.18 R The applicable *data items*, reporting frequencies and submission deadlines referred to in SUP 16.12.4R are set out in the table below. Reporting frequencies are calculated from a ~~firm's accounting reference date~~*firm's accounting reference date*, unless indicated otherwise. The due dates are the last day of the periods given in the table below following the relevant reporting frequency period.

Description of data item	Data item (note 1)	Frequency	Submission deadline
Annual accounts	No standard format	Annually	3 months <u>80 <i>business days</i></u>

...	
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Regulated Activity Group 6

...

16.12.19 R The applicable *data items* referred to in SUP 16.12.4R are set out according
A to type of *firm* in the table below:

Description of data item	<i>Firm's</i> prudential category and applicable data item (note 1)				
	<i>IPRU(INV)</i> Chapter 3	<i>IPRU(INV)</i> Chapter 5	<i>IPRU(INV)</i> Chapter 9	<i>IPRU(INV)</i> Chapter 13	<i>UPRU</i>
...					
Volumes and type of business	FSA038	FSA038	FSA038	FSA038	FSA038
...					
Asset managers that use hedge fund techniques	FSA041	FSA041	FSA041	FSA041	FSA041
UCITS	FSA042	FSA042	FSA042	FSA042	FSA042
...					

16.12.20 R The applicable reporting frequencies for submission of *data items* referred to in SUP 16.12.4R are set out in the table below. Reporting frequencies are calculated from a *firm's accounting reference date*, unless indicated otherwise.

...	
FSA038	Half yearly
...	
FSA041	Annually
FSA042	Quarterly
...	

16.12.21 R The applicable due dates for submission referred to in SUP 16.12.4R 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 SUP 16.12.20R.

<i>Data item</i>	Quarterly submission	Half yearly submission	Annual submission
------------------	----------------------	------------------------	-------------------

...			
FSA038		30 business days	
...			
FSA041			30 business days
FSA042	20 business days		

...

Regulated Activity Group 7

16.12.22 R The applicable *data items* referred to in SUP 16.12.4R are set out in the
A table below:

...	
Note 7	This is only applicable to a <i>firm</i> that has adopted, in whole or in part, either the Standardised Approach, Alternative Standardised Approach, or Advanced Modelling Approaches under <i>BIPRU 76</i> .
...	

16.12.24 R The applicable due dates for submission referred to in SUP 16.12.4R 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 SUP 16.12.23R.

<i>Data item</i>	Monthly submission	Quarterly submission	Half yearly submission	Annual submission
Annual accounts				3 months 80 business days
...				

Regulated Activity Group 8

16.12.25 R The applicable *data items* referred to in SUP 16.12.4R are set out according
A to type of *firm* in the table below:

Description of <i>data item</i>	<i>Firms prudential category and applicable data item (note 1)</i>							
	<i>BIPRU</i>			<i>Firms other than BIPRU firms</i>				
	730K	125K	50K	<i>IPRU (INV) Chapter 3</i>	<i>IPRU (INV) Chapter 5</i>	<i>IPRU (INV) Chapter 9</i>	<i>IPRU (INV) Chapter 13</i>	<i>UPRU</i>
...								
Volumes and type of business	FSA03 8	FSA03 8	FSA03 8	FSA03 8	FSA03 8	FSA03 8	FSA03 8	FSA03 8
...								
Asset	FSA04	FSA04	FSA04	FSA04	FSA04	FSA04	FSA04	FSA04

managers that use hedge fund techniques	±	±	±	±	±	±	±	±
UCITS	FSA04 ±	FSA04 ±	FSA04 ±	FSA04 ±	FSA04 ±	FSA04 ±	FSA04 ±	FSA04 ±
...								
Note 7	This is only applicable to a <i>firm</i> that has adopted, in whole or in part, either the Standardised Approach, Alternative Standardised Approach, or Advanced Modelling Approaches under <i>BIPRU 76</i> .							
...								

16.12.26 R The applicable reporting frequencies for *data items* referred to in *SUP 16.12.25R* are set out according to the type of *firm* in the table below. Reporting frequencies are calculated from a *firm's accounting reference date*, unless indicated otherwise.

	<i>BIPRU 730K firm</i>	<i>BIPRU 125K firm</i>	<i>BIPRU 50K firm</i>	Consolidated <i>BIPRU investment firm</i>	<i>Firms other than BIPRU firms</i>
...					
FSA038	Half yearly	Half yearly	Half yearly	Half yearly	Half yearly
...					
FSA041	Annually	Annually	Annually	Annually	Annually
FSA042	Quarterly	Quarterly	Quarterly	Quarterly	Quarterly

16.12.27 R The applicable due dates for submission referred to in *SUP 16.12.4R* 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 *SUP 16.12.26R*.

<i>Data item</i>	Monthly submission	Quarterly submission	Half yearly submission	Annual submission
...				
FSA038			30 <i>business days</i>	
...				
FSA041				30 <i>business days</i>
FSA042		20 <i>business days</i>		

...

Authorised professional firms

16.12.30 R (1) *An authorised professional firm, other than one that must comply with IPRU(INV) 3, 5, 10 or 13 in accordance with IPRU(INV) 2.1.4R, must submit an annual questionnaire, contained in SUP 16*

Ann 9R, unless:

(a) ...

(b) ...

in which case the *authorised professional firm* must complete the appropriate report specified in *SUP 16.12.31R*.

(2) ...

(3) An *authorised professional firm* must also, where applicable, submit the other report to the FSA in accordance with *SUP 16.12.31R* in respect of the other *regulated activities* it undertakes under (1)(a).

16.12.30 R An *authorised professional firm* that must comply with *IPRU(INV) 3, 5, 10* or *13* in accordance with *IPRU(INV) 2.1.4R* must submit the relevant reports in *SUP 16.12.4R* to *SUP 16.12.29R*, according to the *regulated activity groups* that its business falls into.

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Part 9

SUP Transitional provisions TP1

...
SUP TP 1.2

(1)		(2) Material to which the transitional provision applies	(3)	(4) Transitional Provisions	(5) Transitional provision: dates in force	(6) Handbook provision: coming into force
...						
12 L	(1)	<p><i>SUP</i> 16.7.7R, <i>SUP</i> 16.7.8R, <i>SUP</i> <u>16.7.8AR</u>, <i>SUP</i> 16.7.16R, <i>SUP</i> 16.7.17R, <i>SUP</i> <u>16.7.17AR</u>, <i>SUP</i> 16.7.24R, <i>SUP</i> 16.7.25<u>R</u>, <i>SUP</i> <u>16.7.25AR</u>, <i>SUP</i> 16.7.26<u>R</u>, <i>SUP</i> 16.7.27<u>R</u>, <i>SUP</i> <u>16.7.27AR</u>, <i>SUP</i> 16.7.30<u>R</u>, <i>SUP</i> 16.7.35<u>R</u>, <i>SUP</i> 16.7.36<u>R</u>, <i>SUP</i> <u>16.7.36AR</u>, <i>SUP</i> 16.7.67<u>R</u>, <i>SUP</i> 16.7.68<u>R</u>,</p>	R	<p>Except to the extent required by a transitional provision in TP12M, a <i>BIPRU firm</i> will not be required to report under these rules in respect of reporting dates after 31 December 2007, but will instead report under <i>SUP</i> 16.12.</p>	<p>1 January 2008 to 30 September 2008 <u>1 April 2009</u></p>	<p>1 January 2008</p>

		<u>SUP</u> 16.7.68AR, <u>SUP</u> 16.7.76R, <u>SUP</u> 16.7.77R, <u>SUP</u> 16.7.77AR				
	(2)	<u>SUP</u> 16.7.9R, <u>SUP</u> 16.7.10R	R	Except to the extent required by a transitional provision in TP12M, an <i>EEA Bank</i> , other than one with <i>permission</i> for <i>cross border services</i> only, will not be required to report under these rules in respect of reporting dates after 31 December 2007 but will instead report under <u>SUP</u> 16.12.5R.	1 January 2008 to 30 September 2008 <u>1 April 2009</u>	1 January 2008
	(3)	<u>SUP</u> 16.7.11R, <u>SUP</u> 16.7.12R	R	Except to the extent required by a transitional provision in TP12M, a <i>bank</i> established outside the <i>EEA</i> will not be required to report under these rules in respect of reporting dates after 31 December 2007 but will instead report under <u>SUP</u> 16.12.5R.	1 January 2008 to 30 September 2008 <u>1 April 2009</u>	1 January 2008
	(4)	<u>SUP</u> 16.7.62R, <u>SUP</u> 16.7.63R	R	A <i>credit union</i> will not be required to report under these rules in respect of reporting dates after 31 December 2007 but will instead report under <u>SUP</u> 16.12.5R.	1 January 2008 to 30 September 2008 <u>1 April 2009</u>	1 January 2008
	...					
	(6)	<u>SUP</u> 16.7.82R, <u>SUP</u> 16.7.83R	R	(1) A <i>firm</i> that is a member of a <i>financial conglomerate</i> : (a) that is at the head of an <i>FSA regulated EEA financial conglomerate</i> ; or (b) whose <i>Part IV permission</i> contains a relevant <i>requirement</i> ; will not be required to report under these rules in respect of reporting dates after 31 December 2007 but will instead report under <u>SUP</u> 16.12.32R and <u>SUP</u> 16.12.33R.	1 January 2008 to 30 September 2008 <u>1 April 2009</u>	1 January 2008

				(2) In (1)(b), a relevant <i>requirement</i> is one as set out in <i>SUP</i> 16.7.82R (2).		
	(7)	<u><i>SUP</i> 16.7.65R,</u> <u><i>SUP</i> 16.7.66R</u>	R	<u>An <i>ELMI</i> will not be required to report under these rules in respect of reporting dates after 31 December 2007 but will instead report under <i>SUP</i> 16.12.5R.</u>	<u>1 January 2008 to 1 April 2009</u>	<u>1 January 2008</u>
12 M	(1)	<u><i>SUP</i> 16.12.5R</u>	R	Firms in <i>Regulated Activity Group 1</i> are not required to submit the following data items: <u>(i) for reporting dates falling prior to 30 June 2008:</u> <u>FSA001</u> <u>FSA002</u> <u>FSA008</u> <u>FSA010</u> <u>FSA012</u> <u>FSA013</u> <u>FSA016</u> <u>FSA018</u> <u>and</u> <u>(ii) for reporting dates falling prior to 1 January 2009 <u>31 August 2008:</u></u> <u>FSA005</u> <u>FSA006</u> <u>FSA007</u> <u>FSA014</u> <u>FSA020</u> <u>FSA021</u> <u>FSA022</u> <u>FSA023</u> <u>FSA024</u> <u>FSA025</u> <u>FSA026</u>	<u>1 January 2008 to 31 December <u>30 August 2008</u></u>	<u>1 January 2008</u>
	...					
	(5)	<u><i>SUP</i> 16.12.11R</u>	R	<u>Firms in <i>Regulated Activity Group 3</i> other than <i>exempt BIPRU commodity firms</i>, are not required to submit the following data items:</u> <u>(i) for reporting dates falling prior to 30 June 2008:</u> <u>FSA001</u> <u>FSA002</u> <u>FSA008</u> <u>FSA016</u>	<u>1 January 2008 to 31 December <u>30 August 2008</u></u>	<u>1 January 2008</u>

				<u>FSA018</u> <u>FSA019</u> <u>and</u> <u>(ii) for reporting dates falling prior to 1 January 200931 August 2008:</u> <u>FSA005</u> <u>FSA006</u> <u>FSA007</u> <u>FSA039</u> <u>FSA040</u>		
	(6)	<i>SUP</i> <u>16.12.15R</u>	R	<i>Firms in Regulated Activity Group 4</i> are not required to submit the following data items: <u>(i) for reporting dates falling prior to 30 June 2008:</u> <u>FSA001</u> <u>FSA002</u> <u>FSA008</u> <u>FSA016</u> <u>FSA018</u> <u>FSA019</u> <u>and</u> <u>(ii) for reporting dates falling prior to 1 January 200931 August 2008:</u> <u>FSA005</u> <u>FSA006</u> <u>FSA007</u> <u>FSA038</u> <u>FSA039</u> <u>FSA040</u> <u>FSA041</u> <u>FSA042</u>	1 January 2008 to 31 December <u>30 August</u> 2008	1 January 2008
	(7)	<i>SUP</i> <u>16.12.22R</u>	R	<i>Firms in Regulated Activity Group 7</i> are not required to submit the following data items: <u>(i) for reporting dates falling prior to 30 June 2008:</u> <u>FSA001</u> <u>FSA002</u> <u>FSA008</u> <u>FSA016</u> <u>FSA018</u> <u>FSA019</u> <u>and</u> <u>(ii) for reporting dates falling prior to 1 January 200931 August 2008:</u>	1 January 2008 to 31 December <u>30 August</u> 2008	1 January 2008

				<u>August 2008:</u> FSA005 FSA006 FSA007		
	(8)	<u>SUP</u> <u>16.12.25R</u>	R	<i>Firms in Regulated Activity Group 8</i> are not required to submit the following data items: <u>(i) for reporting dates falling prior to 30 June 2008:</u> <u>FSA001</u> <u>FSA002</u> <u>FSA008</u> <u>FSA016</u> <u>FSA018</u> <u>FSA019</u> <u>and</u> <u>(ii) for reporting dates falling prior to 1 January 2009</u> <u>31 August 2008:</u> FSA005 FSA006 FSA007 <u>FSA039</u> <u>FSA040</u>	1 January 2008 to 31 December <u>30 August</u> 2008	1 January 2008
	(9)	<u>SUP</u> <u>16.12.11R</u>	R	<i>Exempt BIPRU commodity firms</i> are not required to submit the following data items for reporting dates: <u>(i) falling prior to 30 June 2008:</u> <u>FSA008</u> <u>(ii) falling prior to 1 January 2009</u> <u>31 August 2008:</u> FSA001 FSA002 FSA016 FSA018 FSA028 <u>FSA038</u> <u>FSA039</u> <u>FSA040</u> <u>FSA041</u> <u>FSA042</u>	1 January 2008 to 31 December <u>30 August</u> 2008	1 January 2008
	...					
	(11)	<u>SUP</u> <u>16.12.5R</u>	R	(1) A <i>UK bank</i> must submit the following reports for reporting dates falling between 1 January 2008 and 29 June 2008 in accordance	1 January 2008 to 29 June 2008	1 January 2008

				<p>with the rules set out in <u>SUP 16.7.8R</u>: <u>BSD3 (unconsolidated, solo consolidated)</u>; <u>BSD3 (consolidated)</u>; <u>LE3 (unconsolidated, solo consolidated)</u>; <u>LE3 (consolidated)</u>; <u>M1 (unconsolidated, solo consolidated)</u>; and <u>M1 (consolidated)</u>. <u>Consolidated reports are only required from UK consolidation groups.</u> <u>(2) In addition, a UK bank subject to IPRU(BANK) Chapter LS must submit the SLR1 for reporting dates between 1 January 2008 and 31 May 2008 in accordance with the rules set out in SUP 16.7.8R.</u> <u>(3) Also, a UK bank subject to IPRU(BANK) Chapter LM must submit the LR for reporting dates between 1 January 2008 and 31 March 2008 in accordance with the rules set out in SUP 16.7.8R.</u></p>		
	(12)	<u>SUP 16.7.9R</u> , <u>SUP 16.7.10R</u>	<u>R</u>	<p><u>An EEA Bank, other than one with permission for cross border services only, must submit the LR for reporting dates between 1 January 2008 and 31 March 2008 in accordance with the rules set out in SUP 16.7.10R.</u></p>	<u>1 January 2008 to 31 March 2008</u>	<u>1 January 2008</u>
	(13)	<u>SUP 16.7.11R</u> , <u>SUP 16.7.12R</u>	<u>R</u>	<p><u>A bank established outside the EEA must submit:</u> <u>(a) the LR for reporting dates between 1 January 2008 and 31 March 2008; and</u> <u>(b) the B7 for reporting dates between 1 January 2008 and 29 June 2008</u> <u>in accordance with the rules set out in SUP 16.7.12R.</u></p>	<u>1 January 2008 to 29 June 2008</u>	<u>1 January 2008</u>
	(14)	<u>SUP 16.7.16R</u> , <u>SUP</u>	<u>R</u>	<p><u>A building society must submit:</u> <u>(a) the QFS1 and AFS1 for</u></p>	<u>1 January 2008 to 30 August</u>	<u>1 January 2008</u>

	<u>16.7.17R</u>		reporting dates between 1 January 2008 and 29 June 2008; and (b) the interest rate gap report for reporting dates between 1 January 2008 and 30 August 2008 in accordance with the rules set out in <u>SUP 16.7.17R</u> .	<u>2008</u>	
(15)	<u>SUP 16.7.24R</u> , <u>SUP 16.7.25R</u>	<u>R</u>	<u>A securities and futures firm which is a category A or B firm or a broad scope firm, and is a BIPRU investment firm, must submit the large exposures quarterly reporting statement (Form LEM 1 or LEM 2) (consolidated and unconsolidated) and monthly reporting statement for reporting dates between 1 January 2008 and 29 June 2008 in accordance with the rules set out in SUP 16.7.25R, except that the monthly reporting statement should be submitted quarterly.</u>	<u>1 January 2008 to 29 June 2008</u>	<u>1 January 2008</u>
(16)	<u>SUP 16.7.26R</u> , <u>SUP 16.7.27R</u>		<u>A securities and futures firm which is a category C or D firm or an arranger or venture capital firm, and is a BIPRU investment firm, must submit the large exposures quarterly reporting statement (Form LEM 1 or LEM 2) (consolidated and unconsolidated) and quarterly reporting statement for reporting dates between 1 January 2008 and 29 June 2008 in accordance with the rules set out in SUP 16.7.27R, except that BIPRU 50K firms should submit the quarterly reporting statement half yearly.</u>	<u>1 January 2008 to 29 June 2008</u>	<u>1 January 2008</u>
(17)	<u>SUP 16.7.35R</u> , <u>SUP 16.7.36R</u>	<u>R</u>	<u>An investment management firm which is a BIPRU investment firm must submit either a quarterly financial</u>	<u>1 January 2008 to 29 June 2008</u>	<u>1 January 2008</u>

				<p><u>return or a monthly financial return (depending on whether the firms is subject to a Liquid Capital Requirement or is an ISD firm subject to the Own Funds Requirement of Euro 730,000) for reporting dates between 1 January 2008 and 29 June 2008 in accordance with the rules set out in SUP 16.7.36R, except that BIPRU 50K firms should submit the quarterly financial return half yearly, and BIPRU 730K firms should submit the monthly financial return on a quarterly basis.</u></p>		
	(18)	<p><u>SUP 16.7.65R, SUP 16.7.66R</u></p>	R	<p><u>An ELMI must submit the ELM CA/LE (unconsolidated and consolidated) for reporting dates between 1 January 2008 and 30 August 2008 in accordance with the rules set out in SUP 16.7.66R.</u></p>	<p><u>1 January 2008 to 30 August 2008</u></p>	<p><u>1 January 2008</u></p>
	(19)	<p><u>SUP 16.7.67R, SUP 16.7.68R</u></p>	R	<p><u>A UCITS firm must submit the Quarterly Financial Return for reporting dates between 1 January 2008 and 29 June 2008 in accordance with the rules set out in SUP 16.7.68R.</u></p>	<p><u>1 January 2008 to 29 June 2008</u></p>	<p><u>1 January 2008</u></p>
	(20)	<p><u>SUP 16.7.76R, SUP 16.7.77R</u></p>	R	<p><u>A firm that was not subject to other reporting requirements in SUP 16.7 (other than in SUP 16.7.76R and SUP 16.7.77R) at 31 December 2007, and is a BIPRU firm, must submit sections A, B, C and E of the RMAR and sections A and B of the MLAR for reporting dates between 1 January 2008 and 29 June 2008 in accordance with the rules set out in SUP 16.7.77R, except that the frequency for these sections of the RMAR and MLAR is amended as follows:</u></p>	<p><u>1 January 2008 to 29 June 2008</u></p>	<p><u>1 January 2008</u></p>

				(a) for <i>BIPRU 730K firms</i> and <i>BIPRU 125K firms</i> , quarterly; and (b) for <i>BIPRU 50K firms</i> , half-yearly.		
...						
12P	(1)	<p><i>SUP</i> 16.7.20<u>R</u>, <i>SUP</i> 16.7.21<u>R</u>, <i>SUP</i> 16.7.21A<u>R</u>, <i>SUP</i> 16.7.21B<u>R</u>, <i>SUP</i> 16.7.26<u>R</u>, <i>SUP</i> 16.7.27<u>R</u>, <i>SUP</i> 16.7.27B, <i>SUP</i> 16.7.28<u>R</u>, <i>SUP</i> 16.7.29<u>R</u>, <i>SUP</i> 16.7.30<u>R</u>, <i>SUP</i> 16.7.35<u>R</u>, <i>SUP</i> 16.7.36<u>R</u>, <i>SUP</i> 16.7.36B, <i>SUP</i> 16.7.54<u>R</u>, <i>SUP</i> 16.7.54A<u>R</u>, <i>SUP</i> 16.7.55<u>R</u>, <i>SUP</i> 16.7.56<u>R</u>, <i>SUP</i> 16.7.57<u>R</u>, <i>SUP</i> 16.7.58<u>R</u>, <i>SUP</i> 16.7.67<u>R</u>, <i>SUP</i> 16.7.68<u>R</u>, <i>SUP</i> 16.7.68B,</p>	R	Except to the extent required by a transitional provision in TP12Q, a <i>firm</i> , other than a <i>BIPRU firm</i> , will not be required to report under these rules in respect of reporting dates after 31 December 2007, but will instead report under <i>SUP</i> 16.12.	1 January 2008 to 31 December 2008 <u>March 2009</u>	1 January 2008

		<i>SUP</i> 16.7.76 <u>R</u> , <i>SUP</i> 16.7.77 <u>R</u>				
...						
12 Q	(1)	<i>SUP</i> 16.12.11 <u>R</u>	R	<p><i>Firms in Regulated Activity Group 3:</i> (1) are not required to submit the following data items for reporting dates falling prior to 1 January 2009 <u>31 August 2008</u>:</p> <p>FSA029 FSA030 FSA031 FSA032 FSA033 FSA034 FSA035 FSA036 FSA037 FSA038 FSA039 FSA040 FSA041 FSA042</p> <p>(2) are instead required to report as set out TP12Q (5).</p>	1 January 2008 to 31 December <u>30 August</u> 2008	1 January 2008
	(2)	<i>SUP</i> 16.12.14 <u>R</u>	R	<p><i>Firms in Regulated Activity Group 4:</i> (1) are not required to submit the following data items for reporting dates falling prior to 1 January 2009 <u>31 August 2008</u>:</p> <p>FSA029 FSA030 FSA031 FSA032 FSA033 FSA034 FSA035 FSA036 FSA037 FSA038 FSA039 FSA040 FSA041 FSA042</p> <p>(2) are instead required to</p>	1 January 2008 to 31 December <u>30 August</u> 2008	1 January 2008

				report as set out TP 12N (1), TP12Q (5) or TP12R (1).		
	(3)	<i>SUP</i> 16.12.19 <u>R</u>	R	<p><i>Firms in Regulated Activity Group 6:</i></p> <p>(1) are not required to submit the following data items for reporting dates falling prior to 1 January 2009<u>31 August 2008</u>:</p> <p>FSA029 FSA030 FSA031 FSA032 FSA033 FSA034 FSA035 FSA036 FSA037 FSA038 FSA039 FSA040 FSA041 FSA042</p> <p>(2) are instead required to report as set out TP12Q (5).</p>	1 January 2008 to 31 December <u>30 August</u> 2008	1 January 2008
	(4)	<i>SUP</i> 16.12.25 <u>R</u>	R	<p><i>Firms in Regulated Activity Group 8:</i></p> <p>(1) are not required to submit the following data items for reporting dates falling prior to 1 January 2009<u>31 August 2008</u>:</p> <p>FSA029 FSA030 FSA031 FSA032 FSA033 FSA034 FSA035 FSA036 FSA037 FSA038 FSA039 FSA040 FSA041 FSA042</p> <p>(2) are instead required to report as set out TP12Q (5).</p>	1 January 2008 to 31 December <u>30 August</u> 2008	1 January 2008
	(5)	<i>SUP</i> 16.12.11 <u>R</u> ,	R	(1) <i>A securities and futures firm</i> that is :	1 January 2008 to 31	1 January 2008

		<p><i>SUP</i> 16.12.14R, <i>SUP</i> 16.12.19R, <i>SUP</i> 16.12.25R</p>	<p>(a) not a <i>BIPRU firm</i>, an <i>exempt CAD firm</i> or an <i>exempt BIPRU commodity firm</i> must submit the annual reporting statement, the annual reconciliation and the quarterly reporting statement in the manner and to the timescales set out in <i>SUP</i> 16.7.27R, and <i>SUP</i> 16.7.31R to <i>SUP</i> 16.7.34G;</p> <p>(b) either an <i>exempt CAD firm</i> or an <i>exempt BIPRU commodity firm</i> (to which the requirements of <i>IPRU(INV)</i> Chapter 3 apply) must submit the quarterly reporting statement in the manner and to the timescales set out in <i>SUP</i> 16.7.27R, and <i>SUP</i> 16.7.31R to <i>SUP</i> 16.7.34G and FSA043 in the manner and to the timescale set out in <i>SUP</i> 16.7.27BR;</p> <p>(c) an <u><i>exempt BIPRU commodity firm</i></u> (to which the requirements of <u><i>IPRU(INV)</i></u> Chapter 3 apply) must submit the quarterly reporting statement in the manner and to the timescales set out in <u><i>SUP</i> 16.7.27R</u>, and <u><i>SUP</i> 16.7.31R to <i>SUP</i> 16.7.34G</u>;</p> <p>(2) ...</p>	<p>December<u>30</u> <u>August</u> 2008</p>	
	...				

Part 10

Amendments to SUP 16

SUP 16 Annex 24R

In this Annex, the entire data item FSA009 is deleted, and replaced by '[deleted]'.

SUP 16 Annex 25G

In this Annex, the guidance notes and validations relating to FSA009 are deleted and replaced, in each case, by '[deleted]'.

Part 11

Amendments to SUP 16

The amendments included in Part 9 of Annex E of the *Integrated Regulatory Reporting Instrument 2007* (FSA 2007/10) which were to come into force on 1 July 2009 will now come into force on 1 April 2009.

Part 12

SUP Transitional provisions TP1

...
SUP TP 1.2

12R	(1)	SUP 16.12.14	R	<p>(1) An investment management firm that is not a BIPRU firm and is authorised by the FSA on or after 6 April 2007, and which carries on only the activity of establishing, operating or winding up a personal pension scheme, must submit FSA029, FSA030 and either FSA034 or FSA035 (subject to (2) below) six monthly, based on the firm's accounting reference date, and within 20 business days in the manner set out in (3) below;</p> <p>(2) FSA034 must be completed by a firm not subject to the exemption in IPRU(INV) 5.2.3(2)R, while FSA035 must be completed by a firm subject to the exemption in IPRU(INV) 5.2.3(2)R; and</p> <p>(3) FSA029, FSA030, FSA034 and FSA035 should be submitted to the FSA in the manner to be specified by the FSA. [deleted]</p>	1 February 2008 to 31 December 2008	1 February 2008
	(2)	SUP 16.12.11R	R	<p>An exempt BIPRU commodity firm that, at the reporting date for large exposures data item FSA008, satisfies the conditions of BIPRU TP 16 is not required to submit FSA008 for that reporting date.</p>	1 February 30 June 2008 to 31 December 2010	1 February 30 June 2008

...

Annex D

Amendments to the Electronic Money sourcebook (ELM)

The amendments included in Annex G of the *Integrated Regulatory Reporting (Credit Institutions and Investment Firms) (No 2) Instrument 2006* (FSA 2006/67) which were to come into force on 1 January 2009 will now come into force on 31 August 2008.