

CAPITAL REQUIREMENTS DIRECTIVE IV (REPORTING) INSTRUMENT 2013

Powers exercised by the Financial Conduct Authority

- A. The Financial Conduct 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 137A (The FCA’s general rules);
 - (2) section 139A (Power of the FCA to give guidance); and
 - (3) section 137T (General supplementary powers).
- B. The rule-making powers listed above are specified for the purpose of section 138G(2) (Rule-making instruments) of the Act.

Commencement

- C. This instrument comes into force as follows:
- (1) Annex A and Part 1 of Annex B come into force on 1 January 2014;
 - (2) Part 2 of Annex B comes into force on 1 July 2014;
 - (3) Part 3 of Annex B comes into force on the date to be specified by the FCA Board in a subsequent instrument.

Amendments to the Handbook

- D. The Glossary of definitions is amended in accordance with Annex A to this instrument.
- E. The Supervision manual (SUP) is amended in accordance with Annex B to this instrument.

Notes

- F. In the Annexes to this instrument, the “notes” (indicated by “**Note:**”) are included for the convenience of readers but do not form part of the legislative text.

Citation

- G. This instrument may be cited as the Capital Requirements Directive IV (Reporting) Instrument 2013.

By order of the Board of the Financial Conduct Authority
12 December 2013

Annex A**Amendments to the Glossary of definitions**

Insert the following new definition in the appropriate alphabetical position.

- FINREP firm*
- (a) a *credit institution* or *investment firm* subject to the *EU CRR* that is also subject to article 4 of Regulation (EC) No 1606/2002; or
 - (b) a *credit institution* other than one referred to in article 4 of Regulation (EC) No 1606/2002 that prepares its consolidated accounts in conformity with the international accounting standards adopted in accordance with the procedure laid down in article 6(2) of that Regulation.

[**Note:** article 99 of the *EU CRR*]

Annex B

Amendments to the Supervision manual (SUP)

In this Annex, underlining indicates new text and striking through indicates deleted text except where indicated otherwise.

Part 1: Comes into force on 1 January 2014

16.12 Integrated Regulatory Reporting

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Purpose

16.12.2 G (1) *Principle 4* requires *firms* to maintain adequate financial resources. The Interim Prudential sourcebooks, *BIPRU*, ~~and~~ *GENPRU* and *IFPRU* set out the *appropriate regulator's* detailed capital adequacy requirements. By submitting regular data, *firms* enable the *appropriate regulator* to monitor their compliance with *Principle 4* and their prudential requirements ~~in the Handbook~~.

...

...

16.12.3-A G (1) *Investment firms* subject to the *EU CRR* should refer to any relevant technical standards to determine their specific reporting obligations, as those obligations may extend beyond those specified in this chapter.

(2) Where a *firm* submits a *data item* pursuant any applicable provision of the *EU CRR* any *data item* with the same name and purpose does not have to be submitted again regardless of *RAG*.

16.12.3-B R In relation to an *investment firm* subject to the *EU CRR*, where an expression appearing in italics in this chapter is also used in the *EU CRR*, the italicised expression:

(1) has the same meaning as the corresponding expression used in the *EU CRR*; or

(2) is interpreted in the context of the risk or requirement in the *EU CRR* that corresponds to the risk or requirement referred to in the italicised expression.

SUP 16.12.3AG is deleted in its entirety. The deleted text is not shown.

...

16.12.4 R Table of applicable rules containing *data items*, frequency and submission periods

(1)		(2)	(3)	(4)
RAG number	Regulated Activities	Provisions containing:		
		applicable <i>data items</i>	reporting frequency/ period	due date
...				
RAG 3	<ul style="list-style-type: none"> • dealing in investment as principal • dealing in investments as agent • advising on investments (excluding retail investment activities) • arranging (bringing about) deals in investments (excluding retail investment activities) 	<p><i>SUP</i> 16.12.10R</p> <p><i>SUP</i> 16.12.11R <u>or</u> <i>SUP</i> 16.12.11BR</p> <p><u>for UK designated investment firms</u></p>	<p><i>SUP</i> 16.12.10R</p> <p><i>SUP</i> 16.12.12R <u>or</u> <i>SUP</i> 16.12.12AR</p> <p><u>for UK designated investment firms</u></p>	<p><i>SUP</i> 16.12.10R</p> <p><i>SUP</i> 16.12.13R</p>
RAG 4	<ul style="list-style-type: none"> • managing investments • establishing, operating or winding up a collective investment scheme • establishing, operating or winding up a stakeholder pension scheme • establishing, 	<p><i>SUP</i> 16.12.14R</p> <p><i>SUP</i> 16.12.15R <u>or</u> <i>SUP</i> 16.12.15BR</p> <p><u>for UK designated investment firms</u></p>	<p><i>SUP</i> 16.12.14R</p> <p><i>SUP</i> 16.12.16R <u>or</u> <i>SUP</i> 16.12.16AR</p> <p><u>for UK designated investment firms</u></p>	<p><i>SUP</i> 16.12.14R</p> <p><i>SUP</i> 16.12.17R</p>

	operating or winding up a personal pension scheme • managing an <i>AIF</i> • managing a <i>UCITS</i>			
<i>RAG 5</i>	• <i>home finance administration or home finance providing activity</i>	<i>SUP</i> 16.12.18AR and <i>SUP</i> 16.12.18BR	<i>SUP</i> 16.12.18AR and <i>SUP</i> 16.12.18BR	<i>SUP</i> 16.12.18AR and <i>SUP</i> 16.12.18BR
...				
<i>RAG 7</i>	• retail investment activities • advising on pensions transfers & opt-outs • arranging (bringing about deals) in retail investments	<i>SUP</i> 16.12.22AR or <i>SUP</i> 16.12.22CR for <i>UK</i> <i>designated investment firms</i>	<i>SUP</i> 16.12.23AR and <i>SUP</i> 16.12.23R for <i>UK</i> <i>designated investment firms</i>	<i>SUP</i> 16.12.24R
<i>RAG 8</i>	• making arrangements with a view to transactions in investments • operating a multilateral trading facility	<i>SUP</i> 16.12.25AR or 16.12.25CR for <i>UK</i> <i>designated investment firms</i>	<i>SUP</i> 16.12.26R	<i>SUP</i> 16.12.27R
...				

...

Regulated Activity Group 1

16.12.5 R The applicable *data items* and forms or reports referred to in *SUP* 16.2.4R are set out according to *firm* type in the table below.

Description of <i>data item</i>	Prudential category of <i>firm</i> , applicable <i>data items</i> and reporting format (Note 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, other than one with <i>permission</i> for cross	<i>EEA bank</i> that does not have <i>permission</i> to accept deposits, other than one with <i>permission</i>	[deleted]	<i>Credit union</i>	<i>Dormant account fund operator</i> (note 15)

				border services only	for cross border services only			
...								
Capital adequacy	FSA003 (note 2)	FSA003 (note 2)					CQ; CY	
Credit risk	FSA004 (note 2)	FSA004 (note 2)						
...								
Operational risk	FSA007 (notes 2, 6)	FSA007 (notes 2, 6)						
Large exposures	FSA008 (note 2)	FSA008 (note 2)					CQ; CY	
UK integrated group large exposures <u>Exposures between core UK group and non-core large exposures group</u>	FSA018 (note 12)	FSA018 (note 12)						
...								
Non-EEA sub-group	FSA028 (note 8)							
...								
Securitisation: non trading book	FSA046 (Notes 2 and 14)	FSA046 (Notes 2 and 14)						
...								
Securitisation: trading book	FSA058 (Notes 2 and 23)							
...								
Note 4	This applies to a <i>firm</i> that is required to submit <i>data item</i> FSA003 and, at any time within the 12 months up to its latest <i>accounting reference date</i> ("the relevant period"), was reporting <i>data item</i> FSA005 ("Firm A") or not reporting this item ("Firm B"). In the case of Firm A it must report this <i>data item</i> if one or both of its last two submissions in the relevant period							

	show that the threshold was exceeded. In the case of Firm B it must report this item if both the last two submissions in the relevant period show that the threshold has been exceeded. The threshold is exceeded where <i>data element 93A in data item FSA003</i> is greater than £50 million, or its currency equivalent, at the relevant reporting date for the <i>firm</i> . For <i>PRA firms</i> lines 62 to 64 only are applicable. These lines apply to a <i>firm</i> that applies add-ons to their market risk capital calculation under the RNIV framework. For further guidance on how to complete the form <i>PRA-authorized persons</i> may refer to <i>SUP 16 Annex 25AG</i> .
...	
Note 6	This is only applicable to a <i>firm</i> that has adopted, in whole or in part, either the <i>standardised approach</i> , <i>alternative standardised approach</i> , or <i>advanced measurement approach</i> under <i>BIPRU 6</i> . [deleted]
...	
Note 12	Members of a <i>UK integrated group</i> should only submit this <i>data item</i> at the <i>UK integrated group</i> level. Only applicable to a <i>firm</i> that has both a <i>core UK group</i> and a <i>non-core large exposures group</i> .
...	
Note 14	Only applicable to <i>firms</i> that hold <i>securitisation positions</i> , or are the <i>originator</i> or <i>sponsor</i> of <i>securitisations of non trading book exposures</i> . [deleted]
...	

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.

<i>Data item</i>	Unconsolidated <i>UK banks</i> and <i>building societies</i>	Solo consolidated <i>UK banks</i> and <i>building societies</i>	Report on a <i>consolidation group</i> or, as applicable, <i>defined liquidity group</i> basis by <i>UK banks</i> and <i>building societies</i>	Other members of <i>RAG 1</i>
...				
FSA003	Quarterly or monthly (note 1)		Half yearly	
FSA004	Quarterly		Half yearly	
...				
FSA007	Annually			
FSA008	Quarterly			
...				
FSA028	Half yearly			

...			
FSA046	Quarterly		Quarterly
...			
FSA058	Quarterly		Quarterly
Note 1	Monthly submission only applicable if the <i>firm</i> has been notified in writing that it is required to report (when, on an annual review, it has two consecutive quarterly submissions of FSA003 showing <i>data element</i> 93A being greater than £50 million, or its currency equivalent, and also greater than 50% of <i>data element</i> 70A. [deleted])		
...			

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, unless indicated otherwise.

<i>Data item</i>	Daily	Weekly	Monthly	Quarterly	Half yearly	Annual
...						
FSA003			15 <i>business days</i>	20 <i>business days</i>	45 <i>business days</i>	
FSA004				20 <i>business days</i>	45 <i>business days</i>	
...						
FSA007						6 <i>months</i>
FSA008				20 <i>business days</i> (note 3) 45 <i>business days</i> (note 4)		
...						
FSA028					30 <i>business days</i>	
...						
FSA046				20 <i>business days</i> (Note 3), 45 <i>business days</i> (Note 4)		
...						
FSA058				20 <i>business days</i> (Note 3), 45 <i>business days</i> (Note 4)		
...						

...

Regulated Activity Group 2.2

16.12.9 R ...

Description of data item and data item	Member's adviser		the Society (note 1)		
	Frequency	Submission deadline	Description of data item	Frequency	Submission deadline
...					
Note 14	BIPRU 50K firms report half yearly on 30 business days submission all other BIPRU firms on unconsolidated basis report quarterly on 20 business days submission. All UK consolidation group reports report half yearly on 45 business days submission. All other firms report monthly on 20 business days submission.				
...					
Note 21	This will not be applicable to BIPRU limited activity firms <u>BIPRU firms</u> or BIPRU limited licence firms unless they have a waiver under <u>BIPRU 6.1.2G</u> .				

16.12.9A G A Member's adviser that is also a ~~BIPRU~~ an IFPRU investment firm will also fall under one of the higher number RAGs that apply to ~~BIPRU~~ IFPRU investment firms. That means that it will have to report a number of data items in addition to the ones that it has to supply under RAG 2.2.

Regulated Activity Group 3

...

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:

[The columns in the table at SUP 16.12.11R entitled '125K and collective portfolio management investment firms' and '50k' below are deleted in their entirety. The deleted text of those columns is not shown.]

Description of data item	Firms' prudential category and applicable data items (note 1)								
	BIPRU firms (note 17)-IFPRU investment firms and BIPRU firms				Firms other than BIPRU firms or IFPRU investment firms				
	730K	125K and collective portfolio management investment firms	50K	BIPRU	IPRU (INV) Chapter 3	IPRU (INV) Chapter 5	IPRU (INV) Chapter 9	IPRU (INV) Chapter 13	UPR U
Annual report and accounts	...			No standard format	...	...	...	...	...
Annual report and accounts of the mixed-activity holding company (note	...			No standard format					

10)									
Solvency statement	...			<u>No standard format (note 11)</u>	...	...			...
Balance sheet	<u>FSA001/FIN REP (note 36) (note 2)</u>	...	...	<u>FSA001 (Note 2)</u>	...	...	...	...	...
Income statement	<u>FSA001/FIN REP (note 36) (note 2)</u>	...	...	<u>FSA002 (Note 2)</u>	...	...	...	...	...
Capital adequacy	<u>FSA003 (note 2) COREP (Note 36)</u>	...	...	<u>FSA003 (Note 2)</u>	...	...	...	...	...
Supplementary capital data for <i>collective portfolio management investment firms</i>	<u>FIN067 (Note 35)</u>	...		<u>FIN068 (Note 35)</u>					
Credit risk	<u>FSA004 (notes 2, 3) COREP (Note 36)</u>	...	...	<u>FSA004 (Notes 2, 3)</u>					
Market risk	<u>FSA005 (notes 2, 4) COREP (Note 36)</u>	...	...	<u>FSA005 (Notes 2, 4)</u>					
Market risk - supplementary	...	...	...	<u>FSA006 (Note 5)</u>					
Operational risk	<u>FSA007 (notes 2, 6, 7) COREP (Note 36)</u>	...	...				
Large exposures	<u>FSA008 (Notes 2, 6) COREP (Note 36)</u>	...	...				
<u>UK integrated group large exposures Exposures between core UK group and non-core large exposures group</u>	...	...	...			
Solo consolidation data	...	...	...	<u>FSA016 (Note 25)</u>					

Pillar 2 questionnaire	...	...	...	<u>FSA019</u> (Note 8)					
Non-EEA sub-group	<u>FSA028</u> (note 9) <u>COREP</u> (Note 36)	...	...	<u>FSA028</u> (Note 9)					
...								...	
Client money and client assets	...	...	...	<u>FSA039</u>	...	...	...	...	...
CFTC	...	...	...	<u>FSA040</u> (Note 24)	...	...	...	...	...
IRB portfolio risk	...	...	...	<u>FSA045</u> (Note 22)					
Securitisation : non-trading book	<u>FSA046</u> (note 23) <u>COREP</u> (Note 36)	...	...	<u>FSA046</u> (Note 23)					
Daily Flows	<u>FSA047/COREP</u> (notes 26, 29, 31, and 33, and 36)								
Enhanced Mismatch Report	<u>FSA048/COREP</u> (notes 26, 29, 31, and 33, and 36)								
Liquidity Buffer Qualifying Securities	<u>FSA050/COREP</u> (notes 27, 30, 31, and 33, and 36)								
Funding Concentration	<u>FSA51/COREP</u> (notes 27, 30, 31, and 33, and 36)								
Pricing data	<u>FSA052/COREP</u> (notes 27, 31, 33, and 34, and 36)								
Retail and corporate funding	<u>FSA053/COREP</u> (notes 27, 30, 31, and 33, and 36)								
Currency Analysis	<u>FSA054/COREP</u> (notes 27, 30, 31, and 33, and 36)								
Systems and Controls Questionnaire	<u>FSA055/COREP</u> (notes 28, and 33, and 36)			<u>FSA055</u> (Notes 28 and 33)					
Securitisation: trading book	<u>FSA058</u> (Note 32) <u>COREP</u> (Note 36)	...	...				
Note 1	All firms, except <i>IFPRU investment firms</i> in relation to <i>data items</i> reported under the <i>EU CRR</i> , when submitting the completed <i>data item</i> required, must use the format of the <i>data item</i> set out in <i>SUP 16 Annex 24R</i> . Guidance notes for completion of the <i>data items</i> are contained in <i>SUP 16 Annex 25G</i> .								
...									
Note 6	This will not be applicable to <i>BIPRU limited activity firms</i> or <i>BIPRU limited licence firms</i> unless they have a waiver under <i>BIPRU 6.1.2 G</i> . [deleted]								

Note 7	This is only applicable to a firm that has adopted, in whole or in part, either the <i>standardised approach</i>, <i>alternative standardised approach</i>, or <i>advanced measurement approach</i> under BIPRU 6. [deleted]
Note 8	Only applicable to BIPRU <u>IFPRU investment firms</u> and <u>BIPRU firms</u> that: <p>(a) are subject to consolidated supervision under BIPRU 8, except those that are either included within the consolidated supervision of a group that includes a UK <i>credit institution</i>, or that have been granted an <i>investment firm consolidation waiver</i>; or</p> <p>(b) have been granted an <i>investment firm consolidation waiver</i>; or</p> <p>(c) are not subject to consolidated supervision under BIPRU 8.</p> <p>A BIPRU An IFPRU investment firm and a <u>BIPRU firm</u> under (a) must complete the report on the basis of its UK <i>consolidation group</i>. A BIPRU An IFPRU investment firm and a <u>BIPRU firm</u> under (b) or (c) must complete the report on the basis of its solo position.</p>
...	
Note 12	Members of a UK integrated group should only submit this data item at the UK integrated group level. This is only applicable to a firm that has both a core UK group and a non-core large exposures group.
...	
<u>Note 36</u>	<u>Requirements under COREP and FINREP should be determined with reference to the EU CRR and applicable technical standards.</u>

16.12.11A G The ~~columns~~ column in the table in SUP 16.12.11R that ~~deal~~ deals with BIPRU 50K firms and BIPRU 125K firms IFPRU firms cover some liquidity items that only have to be reported by an ILAS BIPRU firm (please see notes 28 and 33). ~~In fact a BIPRU 50K firm and a BIPRU 125K firm cannot be an ILAS BIPRU firm. One reason for drafting the table in this way is that the classification of firms into ILAS BIPRU firms and non-ILAS BIPRU firms is not based on the classification into BIPRU 50K firms, BIPRU 125K firms and BIPRU 730K firms and the drafting of the table emphasises that. Also, the table covers consolidated reports and the conditions about what sort of group has to supply what type of liquidity report do not always depend on how the individual firm is classified.~~

16.12.12 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.

<i>Data Item</i>	<u>BIPRU IFPRU 730K firm</u>	<u>BIPRU IFPRU 125K firm and collective portfolio management investment firm</u>	<u>BIPRU IFPRU 50K firm</u>	<u>BIPRU firm</u>	<u>UK consolidation group or defined liquidity group</u>	<u>Firm other than BIPRU firms or IFPRU investment firms</u>
<u>COREP/FINREP</u>	<u>Refer to EU CRR and applicable technical standards</u>				<u>Refer to EU CRR and</u>	

					<u>applicable technical standards</u>	
<i>Annual report and accounts</i>	Annually	Annually	Annually	<u>Annually</u>		Annually
<i>Annual report and accounts of the mixed-activity holding company</i>	Annually	Annually	Annually	<u>Annually</u>		
Solvency statement	Annually	Annually	Annually	<u>Annually</u>		Annually
FSA001	Quarterly	Quarterly	Half yearly	<u>Half yearly</u>	Half yearly	
FSA002	Quarterly	Quarterly	Half yearly	<u>Half yearly</u>	Half yearly	
FSA003	Monthly	Quarterly	Half yearly	Half yearly	Half yearly	
FSA004	Quarterly	Quarterly	Half yearly	Half yearly	Half yearly	
FSA005	Quarterly	Quarterly	Half yearly	Half yearly	Half yearly	
FSA006	Quarterly	Quarterly	Quarterly	<u>Quarterly</u>	Quarterly	
FSA007	Annual (note 4)	Annual (note 4)	Annual (note 4)	Annual (note 4)	Annual (note 4)	
FSA008	Quarterly	Quarterly	Quarterly		Quarterly	
FSA016	Half yearly	Half yearly	Half yearly	<u>Half yearly</u>		
FSA018	Quarterly	Quarterly	Quarterly			
FSA019	Annually	Annually	Annually	<u>Annually</u>	Annually	
FSA028	Half yearly	Half yearly	Half yearly	Half yearly		
...						
FSA039	Half yearly	Half yearly	Half yearly	<u>Half yearly</u>		Half yearly
FSA040	Quarterly	Quarterly	Quarterly	<u>Quarterly</u>		Quarterly
FSA045	Quarterly	Quarterly	Half yearly	<u>Half yearly</u>	Half yearly	
FSA046	Quarterly	Quarterly	Quarterly	Quarterly	Quarterly	
...						
FSA058	Quarterly	Quarterly	Quarterly	Quarterly	Quarterly	
FIN067		... (note 5)				
<u>FIN068</u>				<u>Half yearly</u>		
...						

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, unless indicated otherwise.

<i>Data item</i>	Daily	Weekly	Monthly	Quarterly	Half yearly	Annual
<u>COREP/FINREP</u>	<u>Refer to EU CRR and applicable technical standards</u>					

Annual report and accounts	...					
...						
FIN067				20 business days 30 days		
<u>FIN068</u>					30 business days	
...						

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:

[The columns in the table at SUP 16.12.15R entitled '125K and collective portfolio management investment firms' and '50k' below are deleted in their entirety. The deleted text of those columns is not shown.]

Description of <i>data item</i>	Firms' prudential category and applicable <i>data items</i> (note 1)									
	<u>BIPRU IFPRU investment firms and BIPRU firms</u>				<u>Firms other than BIPRU firms or IFPRU investment firms</u>					
	<u>730K IFPRU</u>	<u>125K and collective portfolio management investment firms</u>	<u>50 K</u>	<u>BIPRU</u>	<u>IPRU (INV) Chapter 3</u>	<u>IPRU (INV) Chapter 5</u>	<u>IPRU (INV) Chapter 9</u>	<u>IPRU (INV) Chapter 11 (collective portfolio management firms only)</u>	<u>IPRU (INV) Chapter 13</u>	<u>UPRU</u>
<i>Annual report and accounts</i>	...			<u>No standard format (Note 13)</u>						
<i>Annual report and accounts of the mixed-activity holding company</i> (note 10)	...			<u>No standard format (Note 13)</u>						
Solvency statement	...			<u>No standard format (Note 11)</u>		...				...
Balance sheet	FSA001 /FINREP (note Notes 2 and 34)	...	...	<u>FSA001 (Note 2)</u>	...	...	...	...	...	...
Income statement	FSA002 /FINREP	...	...	<u>FSA002 (Note 2)</u>	...	...	...	<u>FIN066 FSA030</u>	...	...

	(note <u>Notes 2 and 34</u>)									
Capital adequacy	<u>FSA003</u> (note 2) <u>COREP</u> (Note 34)	...	...	<u>FSA003</u> (Note 2)	...	...	...	...	...	...
Supplementary capital data for <i>collective portfolio management investment firms</i>	<u>FIN067</u> (Note 32)			<u>FIN068</u> (Note 32)						
Credit risk	<u>FSA004</u> (notes 2, 3) <u>COREP</u> (Note 34)			<u>FSA004</u> (Notes 2, 3)						
Market risk	...			<u>FSA005</u> (Notes 2, 4)						
Market risk - supplementary	...			<u>FSA006</u> (Note 5)						
Operational risk	<u>FSA007</u> (notes 2, 6, 7) <u>COREP</u> (Note 34)									
Large exposures	<u>FSA008</u> (Notes 2, 6) <u>COREP</u> (Note 34)									
<u>UK integrated group large exposures</u> <u>Exposures between core UK group and non-core large exposures group</u>	...									
Solo consolidation data	...			<u>FSA016</u> (Note 20)						
Pillar 2 questionnaire	...			<u>FSA019</u> (Note 8)						
Non-EEA sub-group	<u>FSA028</u> (note 9) <u>COREP</u> (Note 34)			<u>FSA028</u> (Note 9)						
...										
Volumes and types of	...	...	...	<u>FSA038</u>	...	...	...	...	...	...

business (note 21)										
Client money and client assets	...			<u>FSA039</u>	...	...	...	...	...	...
...										
IRB portfolio risk	...			<u>FSA045</u> (Note 18)						
Securitisation : non-trading book	FSA046 (note 19) <u>COREP</u> (Note 34)			<u>FSA046</u> (Note 19)						
Daily Flows	<u>FSA047/CO</u> <u>REP</u> (Notes 23, 26, 28, and 30 and 34)									
Enhanced Mismatch Report	<u>FSA048/CO</u> <u>REP</u> (Notes 23, 26, 28, and 30 and 34)									
Liquidity Buffer Qualifying Securities	<u>FSA050/CO</u> <u>REP</u> (Notes 24, 27, 28, and 30 and 34)									
Funding Concentration	<u>FSA051/CO</u> <u>REP</u> (Notes 24, 27, 28, and 30 and 34)									
Pricing data	<u>FSA052/CO</u> <u>REP</u> (Notes 24, 28, 30, and 31 and 34)									
Retail and corporate funding	<u>FSA053/CO</u> <u>REP</u> (Notes 24, 27, 28, and 30 and 34)									
Currency Analysis	<u>FSA054/CO</u> <u>REP</u> (Notes 24, 27, 28, and 30 and 34)									
Systems and Controls Questionnaire	<u>FSA055/CO</u> <u>REP</u> (Notes 25, 30 and 34)...			<u>FSA055</u> (Notes 25 and 30)						
Securitisation: trading book	FSA058 (Note 29) <u>COREP</u> (Note 34)			<u>FSA058</u> (Note 29)						

Note 1	All firms, except IFPRU investment firms in relation to data items reported under the EU CRR, when When submitting the completed data item required, must use the format of the data item set out in SUP 16 Annex 24R. Guidance notes for completion of the data items are contained in SUP 16 Annex 25G.
...	
Note 6	This will not be applicable to BIPRU limited activity firms or BIPRU limited licence firms unless they have a waiver under BIPRU 6.1.2G. [deleted]
Note 7	This is only applicable to a firm that has adopted, in whole or in part, either the standardised approach, alternative standardised approach, or advanced measurement approach under BIPRU 6. [deleted]
Note 8	Only applicable to <u>BIPRU IFPRU investment firms and BIPRU firms</u> that: <p>(a) are subject to consolidated supervision under BIPRU 8, except those that are either included within the consolidated supervision of a group that includes a UK credit institution, or that have been granted an investment firm consolidation waiver; or</p> <p>(b) have been granted an investment firm consolidation waiver; or</p> <p>(c) are not subject to consolidated supervision under BIPRU 8.</p> <p>A BIPRU An IFPRU investment firm and a BIPRU firm under (a) must complete the report on the basis of its UK consolidation group. A BIPRU An IFPRU investment firm and a BIPRU firm under (b) or (c) must complete the report on the basis of its solo position.</p>
...	
Note 12	Members of a UK integrated group should only submit this data item at the UK integrated group level. Only applicable to a firm that has both a core UK group and a non-core large exposures group.
...	
Note 33	Only applicable to firms that have a managing investments permission.
Note 34	Requirements under COREP and FINREP should be determined with reference to the EU CRR and applicable technical standards.

16.12.15A G The ~~columns~~ column in the table in SUP 16.12.15R that ~~deal~~ deals with BIPRU 50K firms and BIPRU 125K firms IFPRU firms cover some liquidity items that only have to be reported by an ILAS BIPRU firm (please see notes 25 and 30). ~~In fact a BIPRU 50K firm and a BIPRU 125K firm cannot be an ILAS BIPRU firm. One reason for drafting the table in this way is that the classification of firms into ILAS BIPRU firms and non ILAS BIPRU firms is not based on the classification into BIPRU 50K firms, BIPRU 125K firms and BIPRU 730K firms and the drafting of the table emphasises that. Also, the table covers consolidated reports and the conditions about what sort of group has to supply what type of liquidity report do not always depend on how the individual firm is classified.~~

16.12.16 R The applicable reporting frequencies for data items referred to in SUP 16.12.15R 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					
	<u>BIPRU</u> <u>IFPRU</u> 730K firm	<u>BIPRU</u> <u>IFPRU</u> 125K firm and collective portfolio management investment firm	<u>BIPRU</u> <u>IFPRU</u> 50K firm	<u>BIPRU firm</u>	<u>UK</u> <u>consolidation</u> <u>group</u> or <u>defined</u> <u>liquidity</u> <u>group</u>	<u>Firm other</u> <u>than BIPRU</u> <u>firms or</u> <u>IFPRU</u> <u>investment</u> <u>firms</u>
<u>COREP/FINREP</u>	Refer to <u>EU CRR</u> and applicable technical standards				Refer to <u>EU CRR</u> and applicable technical standards	
<i>Annual report and accounts</i>	Annually	Annually	Annually	<u>Annually</u>		Annually
<i>Annual report and accounts of the mixed-activity holding company</i>	Annually	Annually	Annually	<u>Annually</u>		
Solvency statement	Annually	Annually	Annually	<u>Annually</u>		Annually
FSA001	Quarterly	Quarterly	Half yearly	<u>Half yearly</u>	Half yearly	
FSA002	Quarterly	Quarterly	Half yearly	<u>Half yearly</u>	Half yearly	
FSA003	Monthly	Quarterly	Half yearly	<u>Half yearly</u>	Half yearly	
FSA004	Quarterly	Quarterly	Half yearly	<u>Half yearly</u>	Half yearly	
FSA005	Quarterly	Quarterly	Half yearly	<u>Half yearly</u>	Half yearly	
FSA006	Quarterly	Quarterly	Quarterly	<u>Quarterly</u>	Quarterly	
FSA007	Annual (note 4)	Annual	Annual (note 4)	<u>Annual (Note 4)</u>	Annual (note 4)	
FSA008	Quarterly	Quarterly	Quarterly		Quarterly	
FSA016	Half yearly	Half yearly	Half yearly	<u>Half yearly</u>		
FSA018	Quarterly	Quarterly	Quarterly			
FSA019	Annually	Annually	Annually	<u>Annually</u>	Annually	
FSA028	Half yearly	Half yearly	Half yearly	<u>Half yearly</u>		
...						
FSA038	Half yearly	Half yearly	Half yearly	<u>Half yearly</u>		Half yearly
FSA039	Half yearly	Half yearly	Half yearly	<u>Half yearly</u>		Half yearly
...						
FSA045	Quarterly	Quarterly	Half yearly	<u>Half yearly</u>	Half yearly	
FSA046	Quarterly	Quarterly	Quarterly	<u>Quarterly</u>	Quarterly	
...						
FSA055	Annually (Note 5)			<u>Annually (Note 5)</u>	Annually (Note 5)	
FSA058	Quarterly	Quarterly	Quarterly	<u>Quarterly</u>	Quarterly	
...						
FIN067		Quarterly (Note 5)				
FIN068				<u>Half yearly</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, unless indicated otherwise.

<i>Data item</i>	Daily	Weekly	Monthly	Quarterly	Half yearly	Annual
<u>COREP/FINREP</u>	<u>Refer to EU CRR and applicable technical standards</u>					
<i>Annual report and accounts</i>	...					
...						
FIN067				20 business days 30 days		
<u>FIN068</u>					30 business days	
...						

...

Regulated Activity Group 5

...

16.12.18A 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*, 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 <i>data item</i>	<i>Data item</i> (note 1)	Frequency	Submission deadline
...			
Capital Adequacy	Section C MLAR (<u>Note 2</u>)	...	...
...			
Note 1	...		
<u>Note 2</u>	<p><u>If a firm is subject to IFPRU then that firm should submit COREP instead of MLA-C.</u></p> <p><u>If a firm is subject to BIPRU then that firm should submit FSA003.</u></p>		

Regulated Activity Group 7

...

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

[The columns in the table at SUP 16.12.22AR entitled ‘*BIPRU 125K firm* and *collective portfolio management investment firms*’ and ‘*BIPRU 50k firm*’ below are deleted in their entirety. The deleted text of those columns is not shown.]

Description of <i>Data item</i>	<i>Firms’ prudential category and applicable data items (note 1)</i>						
	<i>BIPRU 730K firm IFPRU</i>	<i>BIPRU 125K and collective portfolio management investment firms</i>	<i>BIPRU 50K</i>	<i>BIPRU firm</i>	<i>Exempt CAD firms</i> subject to <i>IPRU(INV)</i> Chapter 13	<i>Firms</i> (other than <i>exempt CAD firms</i>) subject to <i>IPRU(INV)</i> Chapter 13	<i>Firms</i> that are also in one or more of <i>RAGs 1</i> to 6 and not subject to <i>IPRU(INV)</i> Chapter 13
<i>Annual report and accounts</i>	No standard format			No standard format	...		
<i>Annual report and accounts of the mixed-activity holding company (note 10)</i>	No standard format			No standard format			
Solvency statement	No standard format (note 11)			No standard format (Note 11)			
Balance sheet	FSA001/FIN REP (note Notes 2 and 29)	...	...	FSA001 (Note 2)	...	...
Income statement	FSA002/FIN REP (note Notes 2 and 29)	...	...	FSA002 (Note 2)	...	...
Capital adequacy	FSA003 (note 2) COREP (Note 29)	...	...	FSA003 (Note 2)	...	...
Credit risk	FSA004 (notes 2, 3) COREP (Note 29)	...	...	FSA004 (Notes 2, 3)			
Market risk	FSA005 (notes 2, 4) COREP (Note 29)	...	...	FSA005 (Notes 2,4)			
Market risk -	...	...	...	FSA006 (Note 5)			

supplementary							
Operational risk	<u>FSA007</u> (notes 2, 6, 7)- <u>COREP</u> (Note 29)	...	...		
Large exposures	<u>FSA008</u> (Notes 2, 6) <u>COREP</u> (Note 29)	...	...		
<u>UK integrated group large exposures</u> <u>Exposures between core UK group and non-core large exposures group</u>	...	...	...	
Solo consolidation data	...	...	...	<u>FSA016</u>			
Pillar 2 questionnaire	...	...	...	<u>FSA019</u> (Note 8)			
Non-EEA sub-group	<u>FSA028</u> (note 9) <u>COREP</u> (Note 29)	...	...	<u>FSA028</u> (Note 9)			
Professional indemnity insurance (note 15)	...	...	...	<u>Section E</u> <u>RMAR</u>		...	...
...							
Training and Competence	...	...	...	<u>Section G</u> <u>RMAR</u>	...	...	...
COBS data	...	...	...	<u>Section H</u> <u>RMAR</u>	...	...	...
Client money and client assets	...	...	...	<u>Section C</u> <u>RMAR</u>	...		
Fees and levies	...	...	...	<u>Section J</u> <u>RMAR</u>	...	...
<i>Adviser charges</i>	...	...	...	<u>Section K</u> <u>RMAR</u> (Note 26)	...	...	...
<i>Consultancy charges</i>	...	...	...	<u>Section L</u> <u>RMAR</u>	...	...	...
IRB portfolio risk	...			<u>FSA045</u> (Note 13)			

Securitisation : non-trading book	FSA046 (note 14) <u>COREP</u> (Note 29)			<u>FSA046</u> (<u>Note</u> <u>14</u>)			
Daily Flows	<u>FSA047/CO</u> <u>REP</u> (Notes 16, 19, 21, and 24 and 29)						
Enhanced Mismatch Report	<u>FSA048/CO</u> <u>REP</u> (Notes 16, 19, 21, and 24 and 29)						
Liquidity Buffer Qualifying Securities	<u>FSA050/CO</u> <u>REP</u> (Notes 17, 20, 21, and 24 and 29)						
Funding Concentration	<u>FSA051/CO</u> <u>REP</u> (Notes 17, 20, 21, and 24 and 29)						
Pricing data	<u>FSA052/CO</u> <u>REP</u> (Notes 17, 20, 21, and 24 and 29)						
Retail and corporate funding	<u>FSA053/CO</u> <u>REP</u> (Notes 17, 20, 21, and 24 and 29)						
Currency Analysis	<u>FSA054/CO</u> <u>REP</u> (Notes 17, 20, 21, and 24 and 29)						
Systems and Controls Questionnaire	<u>FSA055/CO</u> <u>REP</u> (notes 18, 24 and 29)			<u>FSA055</u> (<u>Notes</u> <u>18</u> and <u>24</u>)			
Securitisation: trading book	FSA058 (Note 29) <u>COREP</u> (Note 29)			<u>FSA058</u> (<u>Note</u> <u>22</u>)			
Supplementary capital data for <i>collective portfolio management investment firms</i>	<u>FIN067</u> (<u>Note 28</u>)			<u>FIN068</u> (<u>Note</u> <u>28</u>)			
...	...						

Note 6	This will not be applicable to <i>BIPRU limited activity firms</i> or <i>BIPRU limited licence firms</i> unless they have a waiver under <i>BIPRU 6.1.2G</i>. [deleted]
Note 7	This is only applicable to a <i>firm</i> that has adopted, in whole or in part, either the <i>standardised approach</i>, <i>alternative standardised approach</i>, or <i>advanced measurement approach</i> under <i>BIPRU 6</i>. [deleted]
Note 8	Only applicable to <i>BIPRU IFPRU investment firms</i> and <i>BIPRU firms</i> that: (a) are subject to consolidated supervision under BIPRU 8, except those that are either included within the consolidated supervision of a group that includes a UK <i>credit institution</i> , or that have been granted an <i>investment firm consolidation waiver</i> ; or (b) have been granted an <i>investment firm consolidation waiver</i> ; or (c) are not subject to consolidated supervision under BIPRU 8. A <i>BIPRU An IFPRU investment firm</i> and a <i>BIPRU firm</i> under (a) must complete the report on the basis of its <i>UK consolidation group</i>. A <i>BIPRU An IFPRU investment firm</i> and a <i>BIPRU firm</i> under (b) or (c) must complete the report on the basis of its solo position.
...	
Note 12	Members of a <i>UK integrated group</i> should only submit this <i>data item</i> at the <i>UK integrated group level</i>. Only applicable to a <i>firm</i> that has both a <i>core UK group</i> and a <i>non-core large exposures group</i>.
...	
Note 15	This item only applies to <i>firms</i> that are subject to an <i>FSA FCA</i> requirement to hold professional indemnity insurance and are not <i>exempt CAD firms</i> .
...	
Note 29	Requirements under COREP and FINREP should be determined with reference to the <i>EU CRR</i> and applicable technical standards.

16.12.22B G The ~~columns~~ column in the table in SUP 16.12.22AR that ~~deal~~ deals with ~~*BIPRU 50K firms* and *BIPRU 125K firms*~~ *IFPRU firms* cover some liquidity items that only have to be reported by an *ILAS BIPRU firm* (see notes 18 and 24). In fact a *BIPRU 50K firm* and a *BIPRU 125K firm* cannot be an *ILAS BIPRU firm*. One reason for drafting the table in this way is that the classification of *firms* into *ILAS BIPRU firms* and *non-ILAS BIPRU firms* is not based on the classification into *BIPRU 50K firms*, *BIPRU 125K firms* and *BIPRU 730K firms* and the drafting of the table emphasises that. Also, the table covers consolidated reports and the conditions about what sort of group has to supply what type of liquidity report do not always depend on how the individual *firm* is classified.

SUP 16.12.23R and 16.12.24R are deleted in their entirety. The deleted text is not shown.

16.12.23A R The applicable reporting frequencies for *data items* referred to in SUP

16.12.22AR are set out in the table below. Reporting frequencies are calculated from a *firm's accounting reference date*, unless indicated otherwise.

<u>Data item</u>	<u>Frequency</u>				
	<u>Unconsolidated BIPRU investment firm and IFPRU investment firm</u>	<u>Solo consolidated BIPRU investment firm and IFPRU investment firm</u>	<u>UK Consolidation Group or defined liquidity group</u>	<u>Annual regulated business revenue up to and including £5 million</u>	<u>Annual regulated business revenue over £5 million</u>
<u>COREP/FINREP</u>	Refer to <i>EU CRR</i> and applicable technical standards				
<u>Annual reports and accounts</u>	Annually			Annually	Annually
<u>Annual accounts of the mixed- activity holding company</u>	Annually			Annually	Annually
<u>Solvency statement</u>	Annually				
<u>FSA001</u>	<u>Quarterly or half yearly (Note 1)</u>	<u>Quarterly or half yearly (Note 1)</u>	<u>Half yearly</u>		
<u>FSA002</u>	<u>Quarterly or half yearly (Note 1)</u>	<u>Quarterly or half yearly (Note 1)</u>	<u>Half yearly</u>		
<u>FSA003</u>	<u>Monthly, quarterly or half yearly (Notes 2 and 11)</u>	<u>Monthly, quarterly or half yearly (Notes 2 and 11)</u>	<u>Half yearly</u>		
<u>FSA004</u>	<u>Quarterly or half yearly (Notes 1 and 11)</u>	<u>Quarterly or half yearly (Notes 1 and 11)</u>	<u>Half yearly</u>		
<u>FSA005</u>	<u>Quarterly or half yearly (Notes 1 and 11)</u>	<u>Quarterly or half yearly (Note 1)</u>	<u>Half yearly</u>		
<u>FSA006</u>	<u>Quarterly</u>	<u>Quarterly</u>	<u>Quarterly</u>		
<u>FSA007</u>	<u>Annually</u>				
<u>FSA008</u>	<u>Quarterly (Note 11)</u>	<u>Quarterly (Note 11)</u>	<u>Quarterly</u>		
<u>FSA016</u>		<u>Half yearly</u>			
<u>FSA018</u>	<u>Quarterly</u>	<u>Quarterly</u>	<u>Quarterly</u>		
<u>FSA019</u>	<u>Annually</u>	<u>Annually</u>	<u>Annually</u>		

<u>FSA028</u>	<u>Half yearly</u> <u>(Note 11)</u>	<u>Half yearly</u> <u>(Note 11)</u>			
<u>FSA032</u>				<u>Quarterly</u>	<u>Quarterly</u>
<u>FSA045</u>	<u>Quarterly or</u> <u>half yearly</u> <u>(Note 1)</u>	<u>Quarterly or</u> <u>half yearly</u> <u>(Note 1)</u>	<u>Half yearly</u>		
<u>FSA046</u>	<u>Quarterly</u>	<u>Quarterly</u>	<u>Quarterly</u>		
<u>FSA047</u>	<u>Daily, weekly,</u> <u>monthly or</u> <u>quarterly (Notes</u> <u>4, 5 and 7)</u>	<u>Daily, weekly,</u> <u>monthly or</u> <u>quarterly (Notes</u> <u>4, 5, 7 and 10)</u>	<u>Daily, weekly,</u> <u>monthly or</u> <u>quarterly (Notes</u> <u>4, 6 and 7)</u>		
<u>FSA048</u>	<u>Daily, weekly,</u> <u>monthly or</u> <u>quarterly (Notes</u> <u>4, 5 and 7)</u>	<u>Daily, weekly,</u> <u>monthly or</u> <u>quarterly (Notes</u> <u>4, 5, 7 and 10)</u>	<u>Daily, weekly,</u> <u>monthly or</u> <u>quarterly (Notes</u> <u>4, 6 and 7)</u>		
<u>FSA050</u>	<u>Monthly (Note</u> <u>4)</u>	<u>Monthly (Notes</u> <u>4 and 10)</u>	<u>Monthly (Note</u> <u>4)</u>		
<u>FSA051</u>	<u>Monthly (Note</u> <u>4)</u>	<u>Monthly (Notes</u> <u>4 and 10)</u>	<u>Monthly (Note</u> <u>4)</u>		
<u>FSA052</u>	<u>Weekly or</u> <u>monthly (Notes</u> <u>4 and 8)</u>	<u>Weekly or</u> <u>monthly (Notes</u> <u>4, 8 and 10)</u>	<u>Weekly or</u> <u>monthly (Notes</u> <u>4 and 9)</u>		
<u>FSA053</u>	<u>Quarterly (Note</u> <u>4)</u>	<u>Quarterly</u> <u>(Notes 4 and</u> <u>10)</u>	<u>Quarterly (Note</u> <u>4)</u>		
<u>FSA054</u>	<u>Quarterly (Note</u> <u>4)</u>	<u>Quarterly</u> <u>(Notes 4 and</u> <u>10)</u>	<u>Quarterly (Note</u> <u>4)</u>		
<u>FSA055</u>	<u>Annually (Note</u> <u>4)</u>	<u>Annually</u> <u>(Notes 4 and</u> <u>10)</u>	<u>Annually (Note</u> <u>4)</u>		
<u>FSA058</u>	<u>Quarterly (Note</u> <u>11)</u>	<u>Quarterly (Note</u> <u>11)</u>	<u>Quarterly</u>		
<u>FIN067</u>	<u>Quarterly (Note</u> <u>4)</u>	<u>Quarterly (Note</u> <u>4)</u>			
<u>FIN068</u>	<u>Half yearly</u>	<u>Half yearly</u>			
<u>Section A</u> <u>RMAR</u>				<u>Half yearly</u>	<u>Quarterly</u>
<u>Section B</u> <u>RMAR</u>				<u>Half yearly</u>	<u>Quarterly</u>
<u>Section C</u>				<u>Half yearly</u>	<u>Quarterly</u>

<u>RMAR</u>					
<u>Section D6 RMAR</u>				<u>Half yearly</u>	<u>Quarterly</u>
<u>Section E RMAR</u>	<u>Half yearly</u>	<u>Half yearly</u>	<u>Half yearly</u>	<u>Half yearly</u>	<u>Quarterly</u>
<u>Section F RMAR</u>	<u>Half yearly</u>	<u>Half yearly</u>	<u>Half yearly</u>	<u>Half yearly</u>	<u>Half yearly</u>
<u>Section G RMAR</u>	<u>Half yearly</u>	<u>Half yearly</u>	<u>Half yearly</u>	<u>Half yearly</u>	<u>Half yearly</u>
<u>Section H RMAR</u>	<u>Half yearly</u>	<u>Half yearly</u>	<u>Half yearly</u>	<u>Half yearly</u>	<u>Half yearly</u>
<u>Section J RMAR</u>	<u>Annually</u>	<u>Annually</u>	<u>Annually</u>	<u>Annually</u>	<u>Annually</u>
<u>Section K RMAR</u>	<u>Half yearly</u>	<u>Half yearly</u>	<u>Half yearly</u>	<u>Half yearly</u>	<u>Half yearly</u>
<u>Section L RMAR</u>	<u>Half yearly</u>	<u>Half yearly</u>	<u>Half yearly</u>	<u>Half yearly</u>	<u>Half yearly</u>
<u>Note 1</u>	<u>IFPRU 730K firms and IFPRU 125K firms - quarterly;</u> <u>IFPRU 50K firms and BIPRU firms - half yearly.</u>				
<u>Note 2</u>	<u>IFPRU 730K firms - monthly;</u> <u>IFPRU 125K firms - quarterly;</u> <u>IFPRU 50K firms and BIPRU firms - half yearly.</u>				
<u>Note 3</u>	<u>The reporting date for this data item is six months after a firm's most recent accounting reference date.</u>				
<u>Note 4</u>	<p><u>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:</u></p> <p><u>(1) a week means the period beginning on Saturday and ending on Friday;</u></p> <p><u>(2) a month begins on the first day of the calendar month and ends on the last day of that month;</u></p> <p><u>(3) quarters end on 31 March, 30 June, 30 September and 31 December;</u></p> <p><u>(4) daily means each business day.</u></p> <p><u>All periods are calculated by reference to London time.</u></p> <p><u>Any changes to reporting requirements caused by a firm receiving an intra-group liquidity modification (or a variation to one) do not take effect until the first day of the next reporting period applicable under the changed reporting requirements if the firm receives that intra-group liquidity modification or variation part of the way through such a period, unless the intra-group liquidity modification says otherwise.</u></p>				
<u>Note 5</u>	<p><u>If the report is on a solo basis the reporting frequency is as follows:</u></p> <p><u>(1) if the firm does not have an intra-group liquidity modification the frequency is:</u></p> <p><u>(a) weekly if the firm is a standard frequency liquidity reporting firm; and</u></p>				

	<p><u>(b) monthly if the firm is a low frequency liquidity reporting firm;</u></p> <p><u>(2) if the firm is a group liquidity reporting firm in a non-UK DLG by modification (firm level) the frequency is:</u></p> <p><u>(a) weekly if the firm is a standard frequency liquidity reporting firm; and</u></p> <p><u>(b) monthly if the firm is a low frequency liquidity reporting firm;</u></p> <p><u>(3) the frequency is quarterly if the firm is a group liquidity reporting firm in a UK DLG by modification.</u></p>
<u>Note 6</u>	<p><u>(1) If the report is by reference to the firm's DLG by default the reporting frequency is:</u></p> <p><u>(a) weekly if the group liquidity standard frequency reporting conditions are met;</u></p> <p><u>(b) monthly if the group liquidity low frequency reporting conditions are met.</u></p> <p><u>(2) If the report is by reference to the firm's UK DLG by modification the reporting frequency is:</u></p> <p><u>(a) weekly if the group liquidity standard frequency reporting conditions are met;</u></p> <p><u>(b) monthly if the group liquidity low frequency reporting conditions are met.</u></p> <p><u>(3) If the report is by reference to the firm's non-UK DLG by modification the reporting frequency is quarterly.</u></p>
<u>Note 7</u>	<p><u>(1) If the reporting frequency is otherwise weekly, the item is to be reported on every business day if (and for as long as) there is a firm-specific liquidity stress or market liquidity stress in relation to the firm or group in question.</u></p> <p><u>(2) If the reporting frequency is otherwise monthly, the item is to be reported weekly if (and for as long as) there is a firm-specific liquidity stress or market liquidity stress in relation to the firm or group in question.</u></p> <p><u>(3) A firm must ensure that it would be able at all times to meet the requirements for daily or weekly reporting under (1) or (2) even if there is no firm-specific liquidity stress or market liquidity stress and none is expected.</u></p>
<u>Note 8</u>	<p><u>If the report is on a solo basis the reporting frequency is as follows:</u></p> <p><u>(1) weekly if the firm is a standard frequency liquidity reporting firm; and</u></p> <p><u>(2) monthly if the firm is a low frequency liquidity reporting firm.</u></p>
<u>Note 9</u>	<p><u>If the report is by reference to the firm's UK DLG by modification the reporting frequency is:</u></p> <p><u>(1) weekly if the group liquidity standard frequency reporting conditions are met;</u></p> <p><u>(2) monthly if the group liquidity low frequency reporting conditions are met.</u></p>
<u>Note 10</u>	<p><u>As specified in SUP 16.12.22AR, solo consolidation has no application to liquidity reporting. Therefore, it does not make any difference to the reporting of this item whether or not the firm is solo consolidated.</u></p>
<u>Note 11</u>	<p><u>Only applicable to firms that are not required to report a data item with a similar name and purpose under the EU CRR and applicable technical standards.</u></p>

16.12.24A 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 16.12.23AR*, unless indicated otherwise.

[The former table in *SUP 16.12.24R* is made in the same terms as *SUP 16.12.24AR*, save in so far as set out below:]

<i>Data item</i>	Daily	Weekly	Monthly	Quarterly	Half yearly	Annual
<u>COREP/FINREP</u>	Refer to <i>EU CRR</i> and applicable technical standards					
<i>Annual accounts</i>						...
...						
FSA007						2-months
FSA008				20 <i>business days</i> (note 1); 45 <i>business days</i> (note 2)		
...						
FSA028					30 <i>business days</i>	
...						
FSA046				20 <i>business days</i> (Note 1); 45 <i>business days</i> (Note 2)		
...						
FIN067	20 <i>business days</i>			30 <i>days</i>		
<u>FIN068</u>					30 <i>business days</i>	
Section A RMAR				30 <i>business days</i>	30 <i>business days</i>	
...						

Regulated Activity Group 8

...

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

[The columns in the table at *SUP 16.12.25AR* entitled '125K' and '50k' below are deleted in their entirety. The deleted text of those columns is not shown.]

Description of data item	Firms' prudential category and applicable data items (note 1)									
	<u>BIPRU IFPRU investment firms and BIPRU firms</u>					<u>Firms other than BIPRU firms or IFPRU investment firms</u>				
	<u>730K IFPRU</u>	<u>125K</u>	<u>50 K</u>	<u>BIPRU</u>	<u>IPRU (INV) Chapter 3</u>	<u>IPRU (INV) Chapter 5</u>	<u>IPRU (INV) Chapter 9</u>	<u>IPRU (INV) Chapter 13</u>	<u>UPR U</u>	
...										
Balance sheet	FSA001/FIN REP (note Notes 2 and 30)	...	...	FSA001 (Note 2)	...	...	...	...
Income statement	FSA002/FIN REP (note Notes 2 and 30)	...	...	FSA002 (Note 2)	...	...	...	...	...	...
Capital adequacy	FSA003 (note 2) COREP (Note 30)	...	...	FSA003 (Note 2)	...	...	...	...	...	...
Credit risk	FSA004 (notes 2, 3) COREP (Note 30)	...	...	FSA004 (Notes 2, 3)						
Market risk	FSA005 (notes 2, 4) COREP (Note 30)	...	...	FSA005 (Notes 2, 4)						
Market risk - supplementary	FSA006 (note 5)	...	...	FSA006 (Note 5)						
Operational risk	FSA007 (notes 2, 6, 7) COREP (Note 30)	...	...					
Large exposures	FSA008 (Notes 2, 6) COREP (Note 30)	...	...					
UK integrated group large exposures Exposures between core UK group and non-core large exposures group	...	...	...				
Solo consolidation data	...	...	...	FSA016 (Note 20)						
Pillar 2 questionnaire	...	...	...	FSA019 (Note 8)						

Non-EEA sub-group	<u>FSA028 (note 9) COREP (Note 30)</u>	...	...	<u>FSA028 (Note 9)</u>					
...									
Client money and client assets	...	...	...	<u>FSA039</u>					
IRB portfolio risk	...	...	...	<u>FSA045 (Note 18)</u>					
Securitisation : non-trading book	<u>FSA046 (note 19) COREP (Note 30)</u>	...	...	<u>FSA046 (Note 19)</u>					
Daily Flows	<u>FSA047/COR EP (Notes 21, 24, 26, and 28 and 30)</u>								
Enhanced Mismatch Report	<u>FSA048/COR EP (Notes 21, 24, 26, and 28 and 30)</u>								
Liquidity Buffer Qualifying Securities	<u>FSA050/COR EP (Notes 22, 25, 26, and 28 and 30)</u>								
Funding Concentration	<u>FSA051/COR EP (Notes 22, 25, 26, and 28 and 30)</u>								
Pricing data	<u>FSA052/COR EP (Notes 22, 26, 28, and 29 and 30)</u>								
Retail and corporate funding	<u>FSA053/COR EP (Notes 22, 25, 26, and 28 and 30)</u>								
Currency Analysis	<u>FSA054/COR EP (Notes 22, 25, 26, and 28 and 30)</u>								
Systems and Controls Questionnaire	<u>FSA055/COR EP (notes 23, 28 and 30)</u>			<u>FSA055 (notes 23 and 28)</u>					
Securitisation: trading book	<u>FSA058 (Note 27) COREP (Note 30)</u>			<u>FSA058 (Note 27)</u>					
...									
Note 6	This will not be applicable to BIPRU limited activity firms or BIPRU limited licence firms unless they have a waiver under BIPRU 6.1.2G. [deleted]								
Note 7	This is only applicable to a firm that has adopted, in whole or in part, either the standardised approach, alternative standardised approach, or advanced measurement approach under								

	BIPRU 6. [deleted]
Note 8	<p>Only applicable to BIPRU IFPRU investment firms and BIPRU firms that:</p> <p>(a) are subject to consolidated supervision under BIPRU 8, except those that are either included within the consolidated supervision of a group that includes a UK <i>credit institution</i>, or that have been granted an <i>investment firm consolidation waiver</i>; or</p> <p>(b) have been granted an <i>investment firm consolidation waiver</i>; or</p> <p>(c) are not subject to consolidated supervision under BIPRU 8.</p> <p>A BIPRU An IFPRU investment firm and a BIPRU firm under (a) must complete the report on the basis of its <i>UK consolidation group</i>. A BIPRU An IFPRU investment firm and a BIPRU firm under (b) or (c) must complete the report on the basis of its solo position.</p>
...	
Note 12	Members of a UK integrated group should only submit this data item at the UK integrated group level. Only applicable to a firm that has both a core UK group and a non-core large exposures group.
...	
Note 30	<u>Requirements under COREP and FINREP should be determined with reference to the EU CRR and applicable technical standards.</u>

16.12.25B G ~~The columns column~~ in the table in SUP 16.12.25AR that deal deals with ~~BIPRU 50K firms and BIPRU 125K firms IFPRU firms~~ cover some liquidity items that only have to be reported by an *ILAS BIPRU firm* (see notes 23 and 28). ~~In fact a BIPRU 50K firm and a BIPRU 125K firm cannot be an ILAS BIPRU firm. One reason for drafting the table in this way is that the classification of firms into ILAS BIPRU firms and non ILAS BIPRU firms is not based on the classification into BIPRU 50K firms, BIPRU 125K firms and BIPRU 730K firms and the drafting of the table emphasises that. Also, the table covers consolidated reports and the conditions about what sort of group has to supply what type of liquidity report do not always depend on how the individual firm is classified.~~

16.12.26 R The applicable reporting frequencies for *data items* referred to in SUP 16.12.25AR 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.

Data Item	Firms' prudential category					
	BIPRU IFPRU 730K firm	BIPRU IFPRU 125K firm	BIPRU IFPRU 50K firm	BIPRU firm	<i>UK consolidation group or defined liquidity group</i>	<i>Firm other than BIPRU firms or IFPRU investment firms</i>
<u>COREP/FINREP</u>	<u>Refer to EU CRR and applicable technical standards</u>				<u>Refer to EU CRR and applicable technical</u>	

					<u>standards</u>	
<i>Annual report and accounts</i>	Annually	Annually	Annually	<u>Annually</u>		Annually
<i>Annual report and accounts of the mixed-activity holding company</i>	Annually	Annually	Annually	<u>Annually</u>		
Solvency statement	Annually	Annually	Annually	<u>Annually</u>		Annually
FSA001	Quarterly	Quarterly	Half yearly	<u>Half yearly</u>	Half yearly	
FSA002	Quarterly	Quarterly	Half yearly	<u>Half yearly</u>	Half yearly	
FSA003	Monthly	Quarterly	Half yearly	<u>Half yearly</u>	Half yearly	
FSA004	Quarterly	Quarterly	Half yearly	<u>Half yearly</u>	Half yearly	
FSA005	Quarterly	Quarterly	Half yearly	<u>Half yearly</u>	Half yearly	
FSA006	Quarterly	Quarterly	Quarterly	<u>Quarterly</u>		
FSA007	Annual (note 4)	Annual (note 4)	Annual (note 4)	<u>Annual (Note 4)</u>	Annual (note 4)	
FSA008	Quarterly	Quarterly	Quarterly		Quarterly	
FSA016	Half yearly	Half yearly	Half yearly	<u>Half yearly</u>		
...						
FSA019	Annually	Annually	Annually	<u>Annually</u>	Annually	
FSA028	Half yearly	Half yearly	Half yearly	<u>Half yearly</u>		
...						
FSA039	Half yearly	Half yearly	Half yearly	<u>Half yearly</u>		Half yearly
FSA045	Quarterly	Quarterly	Quarterly	<u>Half yearly</u>	Half yearly	
FSA046	Quarterly	Quarterly	Quarterly	<u>Quarterly</u>	Quarterly	
...						
FSA055	Annually (Note 5)			<u>Annually (Note 5)</u>	Annually (Note 5)	
FSA058	Quarterly [deleted]	Quarterly [deleted]	Quarterly [deleted]	<u>Quarterly</u>	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, unless indicated otherwise.

<i>Data item</i>	Daily	Weekly	Monthly	Quarterly	Half yearly	Annual
<u>COREP/FINREP</u>	<u>Refer to EU CRR and applicable technical standards</u>					
<i>Annual accounts</i>						...
...						

...

16.16 Prudent valuation reporting

Application

- 16.16.1 R This section applies to a *UK bank*, *UK designated investment firm* or a ~~*BIPRU 730K firm*~~ *full-scope IFPRU investment firm*, which meets the condition in *SUP 16.16.2R*.

...

Purpose

- 16.16.3 R
- (1) The purpose of this section is to set out the requirements for a *firm* specified in *SUP 16.16.1R* to report the outcomes of its prudent valuation assessments ~~under the prudent valuation rules, in *GENPRU 1.3.4R* and *GENPRU 1.3.14R* to *GENPRU 1.3.34R*,~~ to the *appropriate regulator* and to do so in a standard format.
 - (2) The purpose of collecting this data on the prudent valuation assessments made by a *firm* ~~under *GENPRU 1.3.4R* and *GENPRU 1.3.14R* to *GENPRU 1.3.34R*~~ is to assist the *appropriate regulator* in assessing the capital resources of *firms*, to enable the *appropriate regulator* to gain a wider understanding of the nature and sources of measurement uncertainty in fair-valued financial instruments, and to enable comparison of the nature and level of that measurement uncertainty across *firms* and over time.

[**Note:** articles 24 and 105 of the *EU CRR*]

Reporting requirement

- 16.16.4 R
- (1) A *firm* to which this section applies must submit to the *appropriate regulator* quarterly (on a calendar year basis and not from a *firm's accounting reference date*), within six weeks of each quarter end, a Prudent Valuation Return in respect of its fair-value assessments ~~under *GENPRU 1.3.4R* and *GENPRU 1.3.14R* to *GENPRU 1.3.34R*~~ in the format set out in *SUP 16 Annex 31AR*.

...

- 16.16.5 R
- ~~Where a *firm* to which *SUP 16.16.4R* applies is a member of a *UK consolidation group*, the *firm* must comply with *SUP 16.16.4R*:~~
- (1) ~~on a solo consolidation basis if the *firm* has a *solo consolidation waiver*, or on an unconsolidated basis if the *firm* does not have a *solo consolidation waiver*; and~~
 - (2) ~~separately, on the basis of the consolidated financial position of the *UK consolidation group*. (Firms' attention is drawn to *SUP 16.3.25G* regarding a single submission for all *firms* in the *group*.)~~ [deleted]

16.16.5A R Where a *firm* to which SUP 16.16.4R applies is a member of a *FCA consolidation group*, the *firm* must comply with SUP 16.16.4R:

- (1) on a solo-consolidation basis if the *firm* has an individual consolidation/solo consolidation permission, or on an unconsolidated basis if the *firm* does not have an individual consolidation/solo consolidation permission; and
- (2) separately, on the basis of the consolidated financial position of the *FCA consolidation group*. (*Firms'* attention is drawn to SUP 16.3.25G regarding a single submission for all *firms* in the *group*.)

...

16.17 Remuneration reporting

...

High Earners Reporting Requirements

16.17.4 R ...

- (8) ~~A *firm* to which this section applies on the date it comes into effect must submit two reports by 31 December 2012: one for each of the previous two complete financial years that ended before this section came into force. [deleted]~~

...

- (10) ~~This rule applies to a *BIPRU firm* and a *third country BIPRU firm bank, building society and an investment firm* that:~~

- (a) ~~is not an *BIPRU IFPRU limited licence firm* or an *BIPRU IFPRU limited activity firm*; and~~

...

- (11) ~~This rule also applies to a *BIPRU firm* and a *third country BIPRU firm bank, building society and an investment firm* that:~~

- (a) ~~is not an *BIPRU IFPRU limited licence firm* or an *BIPRU IFPRU limited activity firm*; and~~

...

- (12) ~~This rule also applies to an *BIPRU IFPRU limited licence firm* or an *BIPRU IFPRU limited activity firm*:~~

...

- (b) where that UK lead regulated group contains a ~~BIPRU firm or a third country BIPRU firm that is not a BIPRU limited licence firm or a BIPRU limited activity firm~~ either:
- (i) a bank, building society or an investment firm that is not an IFPRU limited licence firm or an IFPRU limited activity firm; or
 - (ii) an overseas firm that;
 - (A) is not an EEA firm;
 - (B) has its head office outside the EEA; and
 - (B) would be a bank, building society or an investment firm that is not an IFPRU limited licence firm or an IFPRU limited activity firm, if it had been a UK domestic firm, had carried on all of its business in the UK and had obtained whatever authorisations for doing so as are required under the Act.

(13) This rule also applies to an overseas firm that:

- (a) is not an EEA firm;
- (b) has its head office outside the EEA;
- (c) would be a bank, building society or an investment firm that is not a limited licence firm or limited activity firm, if it had been a UK domestic firm, had carried on all of its business in the UK and had obtained whatever authorisations for doing so as are required under the Act;

and either:

- (d) is not, and does not have, an EEA parent institution or an EEA parent financial holding company; or
- (e) is part of a UK lead regulated group.

...

16 Annex 25G Guidance notes for data items in SUP 16 Annex 24R

Delete the guidance note entitled 'FSA018 – UK integrated group large exposures' and substitute with the following. The delete text is not shown and the new text is not underlined.

FSA018 – Exposures from the core UK group to the noncore large exposures group

This data item is only applicable to *firms* that have both a *core UK group permission* and a *non-core large exposures group permission*. It captures information on *exposures* from the members of a *firm's core UK group* (and the *firm*) to the members of a *firm's non-core large exposures group*. A single report is required for exposures from all members of the *firm's core UK group* (and the *firm*), reflecting the exposures at the reporting date.

FSA018 was originally constructed to capture information on the level of exposures from the UK integrated group to the diverse blocks and residual blocks. However, *firms* should interpret this form on the basis of the *core UK group* and *non-core large exposures group* respectively, and follow the specific instructions provided for the individual data cells.

Valuation

Unless indicated otherwise, the valuation of data elements should follow article 390 of the *EU CRR*.

Currency

You should report in the currency of your annual audited accounts (ie, in either Sterling, Euro, US dollars, Canadian dollars, Swedish Kroner, Swiss Francs or Yen). Figures should be reported in 000s.

Data elements

These are referred to by row first, then by column, so data element 2B will be the element numbered 2 in column B. Individual rows within an element are identified as 2B.1, 2B.2 etc.

General

1

Ignore

2 Firm reference numbers

List the firm reference numbers for all the authorised firms in the *firm's core UK group* only. Firms should be listed sequentially in 2A, with the firm reference numbers being entered in 2B. Ignore cell 2C.

3A Core UK group eligible capital

This is *core UK group eligible capital*

4A Exposure number

Complete one line in relation to Section 4B. Ignore line marked 'Total'.

4B Non-core large exposures group

Complete one line only for aggregate exposure of the *core UK group* (and the *firm*) to all members of the *noncore large exposures group*.

4C Gross exposure

Report here the gross exposures (*non-trading book* and *trading book*) of all members of the *firm's core UK group* (and the *firm*) to all members of the *non-core large exposures group*.

4D % of core UK group eligible capital

This is column C as a percentage of data element 3A (*core UK group eligible capital*). It should be entered to two decimal places, omitting the % sign.

4E Exposure after credit risk mitigation

This is the figure reported in column C after credit risk mitigation. This figure is subsequently broken down in columns F to M.

4F Amount of the exposure that is exempt

That part of the amount reported in column E that is exempted under the *firm's non-core large exposures group permission*.

4G % of core UK group eligible capital

This is column F as a percentage of data element 3A (*core UK group eligible capital*). It should be entered to two decimal places, omitting the % sign.

4H Amount of the exposure that is not exempt and is in the non-trading book

That part of the exposure reported in column E that is not exempt and is in the *non-trading book*.

4J % of core UK group eligible capital

This is column H as a percentage of *core UK group eligible capital*. It should be entered to two decimal places, omitting the % sign.

4K Amount of the exposure that is not exempt and is in the trading book

Ignore.

4L % of core UK group eligible capital

Ignore.

4M Aggregate % of core UK group eligible capital

Ignore.

4N CNCOM

Ignore.

...

Amend the following as shown.

FSA045 – IRB portfolio risk

~~This data enables the appropriate regulator to understand the relationship between cyclical and capital requirements under the CRD, help mitigate the risk of financial instability or economic recession, and be in a position to influence/contribute to international discussions on this. The information provided should be used to calculate that firm's capital requirements. Firms should submit the data in their own PD bands.~~

...

Definition of default – number of days

...

For IFPRU firms the number of days past due must be reported as 90 days except for retail exposures secured by residential or SME commercial real estate; and exposures to public sector entities. The definition of default for those two asset classes is 180 days past due, except where a waiver has been given to report defaults that are 90 days past due.

Credit risk

...

Exposure at default estimate

Calculate in accordance with BIPRU 4 article 166 of the EU CRR. This should be the downturn EAD.

Maturity

This is the exposure weighted average maturity in days. It should take into account the maturity floor and ceiling.

PD – Probability of default

The probability of default of a counterparty over a one year period, calculated in accordance with BIPRU 4 for BIPRU firms and articles 160, 163 and 180 of the EU CRR for IFPRU firms. This should be the long-run PD and take into account the 0.03% PD floor.

LGD – Loss given default

The ratio of the loss on an exposure due to the default of a counterparty to the amount outstanding at default, calculated in accordance with BIPRU 4 for BIPRU firms and Part 3 Title II Chapters 3 and 4 of the EU CRR for IFPRU firms. This should be the downturn LGD.

Expected loss

BIPRU firms should calculate in accordance with BIPRU 4. IFPRU firms should calculate in accordance with article 158 of the EU CRR.

Risk weighted exposure amount

Calculate in accordance with BIPRU 4 articles 153 and 154 of the *EU CRR*. The SME-supporting factor according to article 501 of the *EU CRR* should be excluded.

...

16 Annex 31BG Guidance notes for data items in SUP 16 Annex 31AR

This return provides the appropriate regulator with a point-in-time estimate of the valuation uncertainty around a *firm's* fair-value positions in the context of the size and risk of its positions. The value of the positions at the downside end of the spread of valuation uncertainty will be equivalent to the prudent valuation of the *firm's* positions as determined using the *rules* laid out in ~~GENPRU 1.3.4R and GENPRU 1.3.14R to 1.3.34R~~ articles 24, 34 and 105 of the *EU CRR*.

...

Row 1-12 Asset Class Granularity

...

The split between 'Exotic' and 'Vanilla' positions is defined in the same way that products are categorised for the purposes of CAD2 recognition. The definition of a portfolio type is based on the regulatory classes for CAD2 recognition, split by asset class. ~~'Vanilla' positions are those positions referred to in BIPRU 7.10.21G(1) and (2) and include products with linear pay-offs in the underlying risk factor (whether securities or derivatives) and products with European, American and Bermudan put and call options (including caps, floors and swaptions).~~

'Vanilla' positions are the following positions:

- linear products, which comprise *securities* with linear pay-offs (eg, bonds and equities) and *derivative* products which have linear pay-offs in the underlying risk factor (eg, interest rate *swaps*, FRAs, total return *swaps*);
- European, American and Bermudan put and call options (including caps, floors and swaptions) and investment with these features.

All other fair-valued positions are included within the 'Exotic' portfolios ~~and the broad classes of positions are set out in BIPRU 7.10.21G(3) and (4). BIPRU 7.6.18R provides further granularity on the definitions used in BIPRU 7.10.21G.~~

...

Part 2: Comes into force on 1 July 2014.

[*Editor's Note:* The text marked with "*" includes text which Part 1 of Annex B amends.]

16.12.4 R Table of applicable rules containing *data items*, frequency and submission periods.

(1)		(2)	(3)	(4)
RAG number	Regulated Activities	Provisions containing:		
		applicable <i>data items</i>	reporting frequency/ period	due date
RAG 1	<ul style="list-style-type: none"> • accepting deposits • <i>meeting of repayment claims</i> • <i>managing dormant account funds (including the investment of such funds)</i> 	<i>SUP 16.12.5R, except FSA001 and FSA002 on a consolidated basis for FINREP firms</i>	<i>SUP 16.12.6R</i>	<i>SUP 16.12.7R</i>
...				
RAG 3	<ul style="list-style-type: none"> • dealing in investment as principal • dealing in investments as agent • advising on investments (excluding retail investment activities) • arranging (bringing about) deals in investments (excluding retail investment activities) 	<i>SUP 16.12.10R SUP 16.12.11R or SUP 16.12.11BR for UK designated investment firms*, except FSA001 and on a consolidated basis FSA002 for FINREP firms</i>	<i>SUP 16.12.10R SUP 16.12.12R or SUP 16.12.12AR for UK designated investment firms*</i>	<i>SUP 16.12.10R SUP 16.12.13R</i>
RAG 4	<ul style="list-style-type: none"> • managing investments • establishing, operating or winding up a collective investment scheme • establishing, operating or winding up a stakeholder pension scheme • establishing, operating or winding up a personal pension scheme • managing an AIF • managing a UCITS 	<i>SUP 16.12.14R SUP 16.12.15R or SUP 16.12.15BR for UK designated investment firms*, except FSA001 and FSA002 on a consolidated basis for FINREP firms</i>	<i>SUP 16.12.14R SUP 16.12.16R or SUP 16.12.16AR for UK designated investment firms*</i>	<i>SUP 16.12.14R SUP 16.12.17R</i>
...				
RAG 7	<ul style="list-style-type: none"> • retail investment activities • advising on pensions transfers & opt-outs • arranging (bringing about deals) in retail 	<i>SUP 16.12.22AR or SUP 16.12.22CR for UK designated investment firms*, except FSA001 and FSA002 on a</i>	<i>SUP 16.12.23AR and SUP 16.12.23R for UK designated investment firms*</i>	<i>SUP 16.12.24R</i>

	investments	<u>consolidated basis for FINREP firms</u>		
RAG 8	<ul style="list-style-type: none"> • making arrangements with a view to transactions in investments • operating a multilateral trading facility 	SUP 16.12.25AR or 16.12.25CR for <i>UK designated investment firms*</i> , <u>except FSA001 and FSA002 on a consolidated basis for FINREP firms</u>	SUP 16.12.26R	SUP 16.12.27R
...				

Part 3: Comes into force on a date to be specified by the FCA Board in a subsequent instrument.

16.12 Integrated Regulatory Reporting

Application

16.12.1 G The effect of SUP 16.1.1R is that this section applies to every *firm* carrying on business set out in column (1) of SUP 16.12.4R except:

...

(1B) an EEA bank;

...

...

Reporting requirement

16.12.3 R (1) Any *firm* permitted to carry on any of the activities within each of the RAGs set out in column (1) of the table in SUP 16.12.4R must:

(a) ...

(iv) in the case of a *non-EEA bank*, ~~or an EEA bank (whether or not it has permission for accepting deposits) other than one with permission for cross border services only~~, any *data items* submitted should, unless indicated otherwise, only cover the activities of the branch operation in the *United Kingdom*;

...

...

Regulated Activity Group 1

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 <i>data item</i>	Prudential category of <i>firm</i> , applicable <i>data items</i> and reporting format (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> [deleted]	<i>EEA bank that does not have permission to accept deposits, other than one with permission for cross border services only</i> [deleted]	[deleted]	<i>Credit union</i>	<i>Dormant account fund operator</i> (note 15)
...								
Daily Flows	FSA047 (Notes 16, 20 and 22)	FSA047 (Notes 16, 20 and 22)	FSA047 (Notes 16, 18, 20 and 22)	FSA047 (Notes 16, 18, 20 and 22)	FSA047 (Notes 16, 18, 20 and 22)			
Enhanced Mismatch Report	FSA048 (Notes 16, 20 and 22)	FSA048 (Notes 16, 20 and 22)	FSA048 (Notes 16, 18, 20 and 22)	FSA048 (Notes 16, 18, 20 and 22)	FSA048 (Notes 16, 18, 20 and 22)			
Liquidity Buffer Qualifying Securities	FSA050 (Notes 17, 21 and 22)	FSA050 (Notes 17, 21 and 22)	FSA050 (Notes 17, 19, 21 and 22)	FSA050 (Notes 17, 19, 21 and 22)	FSA050 (Notes 17, 19, 21 and 22)			
Funding Concentration	FSA051 (Notes 17, 21 and 22)	FSA051 (Notes 17, 21 and 22)	FSA051 (Notes 17, 19, 21 and 22)	FSA051 (Notes 17, 19, 21 and 22)	FSA051 (Notes 17, 19, 21 and 22)			
Pricing data	FSA052 (Notes 17, 22 and 24)	FSA052 (Notes 17, 22 and 24)	FSA052 (Notes 17, 19, 22 and 24)	FSA052 (Notes 17, 19, 22 and 24)	FSA052 (Notes 17, 19, 22 and 24)			
Retail and	FSA053	FSA053	FSA053	FSA053	FSA053			

corporate funding	(Notes 17, 21 and 22)	(Notes 17, 21 and 22)	(Notes 17, 19, 21 and 22)	(Notes 17, 19, 21 and 22)	(Notes 17, 19, 21 and 22)			
Currency Analysis	FSA054 (Notes 17, 21 and 22)	FSA054 (Notes 17, 21 and 22)	FSA054 (Notes 17, 19, 21 and 22)	FSA054 (Notes 17, 19, 21 and 22)	FSA054 (Notes 17, 19, 21 and 22)			
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