

LEGAL CUTOVER (REPORTING REQUIREMENTS) INSTRUMENT 2013

WHEREAS:

- A. The Authority has, in accordance with Article 5 of the Designation Order, appointed persons to exercise functions referred to in Article 5(1) of the Designation Order, which include the function of the Financial Conduct Authority of designating or modifying a Relevant Instrument and the functions of making rules and issuing guidance.
- B. By virtue of Article 5(3)(a) of the Designation Order the persons appointed may discharge the relevant functions as if they were the governing body of the Financial Conduct Authority.
- C. By virtue of Article 7(1) of the Designation Order this Instrument shall be treated as if it had been made by the Financial Conduct Authority acting through its governing body.
- D. Article 2(1)(c) of the Early Commencement Order commenced certain of the Financial Conduct Authority's rule making and other powers for the purposes specified in Part 3 of the Schedule to that Order.
- E. Article 2(1)(c) of the Early Commencement Order commenced certain of the Prudential Regulation Authority's rule making and other powers for the purposes specified in Part 3 of the Schedule to that Order.

Interpretation

1 In this Instrument (including the Recitals):

- (1) "Designation Order" means the Financial Services Act 2012 (Transitional Provisions) (Rules and Miscellaneous Provisions) Order 2013 (SI 2013/161);
- (2) "Early Commencement Order" means the Financial Services Act 2012 (Commencement No. 1) Order 2013 (SI 2013/113);
- (3) "the 2000 Act" means the Financial Services and Markets Act 2000;
- (4) "the 2012 Act" means the Financial Services Act 2012;
- (5) "the Authority" means the Financial Services Authority;
- (6) "Financial Conduct Authority" means the body corporate referred to in section 1A of the 2000 Act as amended by section 6 of the 2012 Act;
- (7) "Prudential Regulation Authority" means the body corporate referred to in section 2A(1) of the 2000 Act as amended by section 6 of the 2012 Act;
- (8) "Handbook" means the Authority's Handbook of Rules and Guidance (and including for this purpose the Handbook Guides and Regulatory Guides published by the Authority alongside the Handbook of Rules and Guidance) in each case as published on the Authority's Handbook website at 11h59 pm on 27 February 2013;
- (9) "Relevant Instrument" has the meaning in section 119(6)(b) of the 2012 Act;
- (10) "FSA Instrument" means an instrument published by the Authority, by which the Authority made, issued, gave, imposed or amended a Relevant Instrument;
- (11) "FCA Relevant Instrument" means a Relevant Instrument designated by the Financial Conduct Authority under paragraph 2;

- (12) "PRA Relevant Instrument" means a Relevant Instrument designated by the Prudential Regulation Authority under paragraph 14 and excludes any Relevant Instrument falling within paragraph 15;

Designation of rules etc. by the Financial Conduct Authority

- 2 In accordance with Article 3(1) of the Designation Order, the Financial Conduct Authority designates the rules, guidance, requirements, codes, schemes, statements or directions, set out in each FSA Instrument (or part of such instrument) by which the Authority made, issued, gave, imposed or amended each part or provision of the Handbook, identified as:
- (1) "Designated" in Column 2 of Annex B to this Instrument; and
 - (2) "FCA" or "FCA/PRA" in Column 3 of Annex B to this Instrument.
- 3 As required by Article 3(1)(c) and (d) of the Designation Order, the Financial Conduct Authority specifies that:
- (1) The FCA Relevant Instruments were made, issued, given or imposed by the Authority under the provisions set out in the relevant FSA Instrument;
 - (2) The FCA Relevant Instruments collectively were made, issued, given or imposed by the Authority under the provisions set out in column 1 of Parts 1 to 10 of Schedule A to this Instrument; and
 - (3) The FCA Relevant instruments collectively are treated as made, issued, given or imposed by the Financial Conduct Authority under the corresponding provisions set out in column 2 of Parts 1 to 10 of Schedule A to this Instrument.
- 4 In accordance with Article 2(2)(a) of the Designation Order, each FCA Relevant Instrument is treated as having been made, issued, given or imposed by the Financial Conduct Authority.

Modification of rules etc. by the Financial Conduct Authority

- 5 In accordance with Article 3(1) of the Designation Order, the Financial Conduct Authority modifies each FCA Relevant Instrument (or part of such instrument) as specified in Annex B to this Instrument.

Rules etc. made, given or amended by the Financial Conduct Authority

- 6 In accordance with Article 2(1)(c) of the Early Commencement Order and in the exercise of the powers and related provisions specified in paragraph 9, the Financial Conduct Authority makes, issues, gives, amends or imposes:
- (1) each provision in Annex A to this Instrument that meets all of the conditions in paragraph 7; and
 - (2) any amendment that is not a modification made in accordance with paragraph 5 specified in a provision in Annex B to this Instrument that meets all of the conditions in paragraph 8.
- 7 The conditions referred to in paragraph 6(1) are that a provision is:
- (1) Identified as "Made" in Column 2 of Annex B to this Instrument; and
 - (2) Identified as "FCA" or "PRA/FCA" in Column 3 of Annex B to this Instrument.
- 8 The conditions referred to in paragraph 6(2) are that a provision is:
- (1) identified as "Designated" in Column 2 of Annex B to this Instrument; and

- (2) identified as “FCA” or “PRA/FCA” in Column 3 of Annex B to this Instrument.
- 9 The Financial Conduct Authority makes, issues, gives, amends or imposes the provisions in paragraph 6 in exercise of the following powers and related provisions of the 2000 Act, as amended by the 2012 Act:
- (1) section 137A (The FCA’s general rules);
 - (2) section 137T (General supplementary powers); and
 - (3) section 139A (Power of the FCA to give guidance).
- 10 The rule-making powers in paragraph 9 are specified for the purpose of section 138G (Rule-making instruments) of the 2000 Act, as amended by the 2012 Act.

Commencement: Financial Conduct Authority

- 11 As required by Article 3(1) of the Designation Order, the Financial Conduct Authority specifies that the designation (in paragraph 2) and the modification (in paragraph 5) of each FCA Relevant Instrument comes into effect on 1 April 2013.
- 12 The Financial Conduct Authority directs that paragraph 6 of this Instrument comes into effect on 1 April 2013.
- 13 The Financial Conduct Authority directs that paragraph 6 of this Instrument comes into force immediately after the coming into force of the designations in paragraph 2 and the modifications in paragraph 5.

Designation of rules etc. by the Prudential Regulation Authority

- 14 In accordance with Article 3(1) of the Designation Order, the Prudential Regulation Authority designates the rules, requirements, codes, schemes, statements or directions, set out in each FSA Instrument (or part of such instrument) by which the Authority made, gave or amended the part or provision of the Handbook identified as:
- (1) “Designated” in Column 2 of Annex B to this Instrument; and
 - (2) “PRA” or “FCA/PRA” in Column 3 of Annex B to this Instrument.
- 15 The designation by the Prudential Regulation Authority in paragraph 14 excludes any provision designated as guidance in an FSA Instrument.
- 16 As required by Article 3(1)(c) and (d) of the Designation Order, the Prudential Regulation Authority specifies that:
- (1) The PRA Relevant Instruments were made, issued, given or imposed by the Authority under the provisions set out in the relevant FSA Instrument;
 - (2) The PRA Relevant Instruments collectively were made, issued, given or imposed by the Authority under the provisions set out in column 1 of Parts 1 to 10 of Schedule A to this Instrument; and
 - (3) The PRA Relevant instruments collectively are treated as made, issued, given or imposed by the Prudential Regulation Authority under the corresponding provisions set out in column 3 of Parts 1 to 10 of Schedule A to this Instrument.
- 17 In accordance with Article 2(2)(a) of the Designation Order, each PRA Relevant Instrument is treated as having been made, issued, given or imposed by the Prudential Regulation Authority.

Modification of rules etc. by the Prudential Regulation Authority

18 In accordance with Article 3(1) of the Designation Order, the Prudential Regulation Authority modifies each PRA Relevant Instrument (or part of such instrument) as specified in Annex B to this Instrument.

Rules etc. made, given or amended by the Prudential Regulation Authority

19 In accordance with Article 2(1)(c) of the Early Commencement Order and in the exercise of the powers and related provisions specified in paragraph 22, the Prudential Regulation Authority makes, issues, gives, amends or imposes:

- (1) each provision in Annex A to this Instrument that meets all of the conditions in paragraph 20; and
- (2) any amendment that is not a modification made in accordance with paragraph 18 specified in a provision in Annex B to this Instrument that meets all of the conditions in paragraph 21.

20 The conditions referred to in paragraph 19(1) are that a provision is:

- (1) Identified as "Made" in Column 2 of Annex B to this Instrument; and
- (2) Identified as "PRA" or "PRA/FCA" in Column 3 of Annex B to this Instrument.

21 The conditions referred to in paragraph 19(2) are that a provision is:

- (1) identified as "Designated" in Column 2 of Annex B to this Instrument; and
- (2) identified as "PRA" or "PRA/FCA" in Column 3 of Annex B to this Instrument.

22 The Prudential Regulation Authority makes, gives, amends or imposes the provisions in paragraph 19 in exercise of the following powers and related provisions of the 2000 Act, as amended by the 2012 Act:

- (1) section 137G (The PRA's general rules); and
- (2) section 137T (General supplementary powers).

23 The rule-making powers in paragraph 22 are specified for the purpose of section 138G (Rule-making instruments) of the 2000 Act, as amended by the 2012 Act.

24 The Prudential Regulation Authority gives as guidance:

- (1) each provision in Annex A to this instrument identified as "PRA" or "FCA/PRA" in Column 3 of Annex B that is marked with a G in Column 1 of Annex B to this Instrument; and
- (2) each provision listed in Annex B to this Instrument identified as "PRA" or "FCA/PRA" in Column 3 of Annex B that is (a) marked with a G in Column 1 of Annex B to this Instrument and (b) not in Annex A to this Instrument.

Commencement: Prudential Regulation Authority

25 As required by Article 3(1) of the Designation Order, the Prudential Regulation Authority specifies that the designation (in paragraph 14) and the modification (in paragraph 18) of each PRA Relevant Instrument comes into effect on 1 April 2013.

26 The Prudential Regulation Authority directs that paragraph 19 of this Instrument comes into effect on 1 April 2013.

27 The Prudential Regulation Authority directs that paragraph 19 of this Instrument comes into force immediately after the coming into force of the designations in paragraph 14 and the modifications in paragraph 18.

Amendments to the Handbooks

28 The Supervision manual (SUP) of the FCA's and PRA's Handbooks of rules and guidance is amended in accordance with Annex A to this Instrument.

Citation

29 This Instrument may be cited as the Legal Cutover (Reporting Requirements) Instrument 2013.

By order of the persons appointed under Article 5 of the Designation Order to discharge specified functions of the Financial Conduct Authority as if they were its governing body

19 March 2013

By order of the Board of the Prudential Regulation Authority

22 March 2013

Annex A

Amendments to the Supervision manual (SUP)

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

16 Reporting requirements

16.1 Application

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16.1.3 R Application of different sections of SUP 16 (excluding SUP 16.13 and SUP 16.15, [FCA/ PRA] SUP 16.16 and SUP 16.17)

(1) Section(s)	(2) Categories of firm to which section applies		(3) Applicable rules and guidance
SUP 16.1, SUP 16.2 and SUP 16.3	All categories of <i>firm</i> except:		Entire sections
	(a)	an <i>ICVC</i> ;	
	(b)	an <i>incoming EEA firm</i> or <i>incoming Treaty firm</i> , which is not:	
		(i) a <i>firm</i> of a type to which SUP 16.6 or SUP 16.12 applies; or	
		(ii) an <i>insurer</i> with <i>permission to effect or carry out life policies</i> ; or	
		(iii) a <i>firm</i> with <i>permission to establish, operate or wind up a personal pension scheme</i> or a <i>stakeholder pension scheme</i> ;	
	(c)	a <i>UCITS qualifier</i> .	
SUP 16.4 and SUP 16.5	All categories of <i>firm</i> except:		Entire sections
	(-a)	a <i>credit union</i> ;	
	(a)	an <i>ICVC</i> ;	
	(b)	an <i>incoming EEA firm</i> ;	

	(c)	an <i>incoming Treaty firm</i> ;	
	(d)	a <i>non-directive friendly society</i> ;	
	(e)	[deleted]	
	(f)	a <i>sole trader</i> ;	
	(g)	a <i>service company</i> ;	
	(h)	a <i>UCITS qualifier</i> ;	
	(i)	a <i>firm with permission to carry on only retail investment activities</i> ;	
	(j)	a <i>firm with permission to carry on only insurance mediation activity, home finance mediation activity, or both</i> ;	
	(k)	a <i>firm falling within both (i) and (j)</i>	
SUP 16.6		<i>Bank</i>	SUP 16.6.4R to SUP 16.6.5R
		<i>Depositary of an ICVC</i>	SUP 16.6.6R to SUP 16.6.9G
		<i>OPS firm</i>	SUP 16.6.6R to SUP 16.6.8R
		<i>Trustee of an AUT</i>	SUP 16.6.6R to SUP 16.6.9G
SUP 16.8		<i>Insurer with permission to effect or carry out life policies, unless it is a non-directive friendly society</i>	Entire section
		<i>Firm with permission to establish, operate or wind up a personal pension scheme or a stakeholder pension scheme</i>	Entire section
SUP 16.9		<i>Firm with permission to advise on investments; arrange (bring about) deals in investments; make arrangements with a view to transactions in investments; or arrange safeguarding and administration of assets</i>	Entire section
SUP 16.10		All categories of <i>firm</i> except:	Entire section
	(a)	an <i>ICVC</i> ;	

	(b)	a UCITS qualifier,	
	(c)	a credit union; and	
	(d)	a dormant account fund operator.	
SUP 16.11	A firm, other than a managing agent, which is:		Entire section
	(1)	a home finance provider, or	
	(2)	an insurer, or	
	(3)	the operator of a regulated collective investment scheme or an investment trust savings scheme; or	
	(4)	a person who issues or manages the relevant assets of the issuer of a structured capital-at-risk product.	
SUP 16.12	A firm undertaking the regulated activities as listed in SUP 16.12.4R, unless exempted in SUP 16.12.1G		Sections as relevant to regulated activities as listed in SUP 16.12.4R
SUP 16.14	A CASS large firm and a CASS medium firm		Entire section
Note 1 [deleted]			
Note 2 = The application of SUP 16.13 is set out under SUP 16.13.1G and; the application of SUP 16.15 is set out under SUP 16.15.1G-; the application of SUP 16.16 is set out SUP 16.16.1R and SUP 16.16.2R and the application of SUP 16.17 is set out in SUP 16.17.3R and SUP 16.17.4R.			

16.1.4
[FCA/
PRA]

- G (1) This chapter contains requirements to report to the *FSA appropriate regulator* on a regular basis. These requirements include reports relating to a firm's financial condition, and to its compliance with other rules and requirements which apply to the firm. Where the relevant requirements are set out in another section of the Handbook, this chapter contains cross references. An example of this is financial reporting for insurers and friendly societies.
- (2) Where such requirements already apply to a firm under legislation other than the Act, they are not referred to in this chapter. An example of this is reporting to the ~~FSA~~ *appropriate regulator* by building societies under those parts of the Building Societies Act 1986 which have not been repealed.
- (3) ...

...

16.1.7
[FCA]

- G Where a PRA-*authorised person* is required to notify or provide any information to (a) the *appropriate regulator* by a PRA Handbook provision and (b) the FCA by the

PRA] equivalent provision in the *FCA Handbook*, the *PRA-authorised person* is expected to comply with both provisions.

16.2 Purpose

16.2.1 [FCA/
PRA] G (1) In order to discharge its functions under the *Act*, the *FSA appropriate regulator* needs timely and accurate information about *firms*. The provision of this information on a regular basis enables the *FSA appropriate regulator* to build up over time a picture of *firms'* circumstances and behaviour.

(2) *Principle 11* requires a *firm* to deal with its regulators in an open and cooperative way, and to ~~to~~ disclose to the *FSA appropriate regulator* appropriately anything relating to the *firm* of which the *FSA appropriate regulator* would reasonably expect notice. The reporting requirements are part of the *FSA's appropriate regulator's* approach to amplifying *Principle 11* by setting out in more detail the information that the *FSA appropriate regulator* requires. They supplement the provisions of *SUP 2* (Information gathering by the *FSA appropriate regulator* on its own initiative) and *SUP 15* (Notifications to the *FSA FCA or PRA*). The reports required under these *rules* help the *FSA appropriate regulator* to monitor *firms'* compliance with *Principles* governing relationships between *firms* and their *customers*, with *Principle 4*, which requires *firms* to maintain adequate financial resources, and with other requirements and standards under the *regulatory system*.

...

16.3 General provisions on reporting

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Structure of the chapter

16.3.2 [FCA/
PRA] G This chapter has been split into the following sections, covering:

...

(10) reporting under the *Payment Services Regulations (SUP 16.13)*;

(11) ...

(12) reporting under the *Electronic Money Regulations (SUP 16.15)*;

(13) prudent valuation reporting (SUP 16.16);

(14) remuneration reporting (SUP 16.17).

...

16.3.7 [FCA/
PRA] R A report or *data item* must:

(1) give the ~~firm's~~ *FSA* firm reference number (or all the *firms'* *FSA* firm reference numbers in those cases where a report is submitted on behalf of a number of *firms*, as set out in *SUP 16.3.25G*); and

- (2) if submitted in paper form, be submitted with the cover sheet contained in SUP 16 Annex 13R fully completed.

16.3.8
[FCA/
PRA]

- R A written report must be delivered to the *FSA appropriate regulator* by one of the methods listed in SUP 16.3.9R.

16.3.9
[FCA/
PRA]

- R Method of submission of reports (see SUP 16.3.8R)

Method of delivery	
1.	Post to the published address of the <i>FSA FCA</i> for postal submission of reports
2.	Leaving the report marked for the attention of "Central Reporting" at the published address of the <i>FSA FCA</i> for hand delivery of reports and obtaining a dated receipt
3.	Electronic mail or fax to the published e-mail address or fax number of the <i>FSA's FCA's</i> Central Reporting team
4.	Online submission via the appropriate systems accessible from the <i>FSA's appropriate regulator's</i> website at www.fsa.gov.uk .

16.3.10
[FCA/
PRA]

- G (1) The current published address of the *FSA FCA* for postal submission of reports is:

Central Reporting
The Financial ~~Services~~ Conduct Authority
PO BOX 35747
London E14 5WP

- (2) The current published address of the *FSA FCA* for hand delivery of reports is:

(a) Central Reporting
The Financial ~~Services~~ Conduct Authority
25 The North Colonnade
Canary Wharf
London E14 5HS

if the *firm's* usual supervisory contact at the *FSA appropriate regulator* is based in London, or:

(b) The Financial ~~Services~~ Conduct Authority
Quayside House
127 Fountainbridge
Edinburgh EH3 8DJ

if the *firm's* usual supervisory contact at the *FSA FCA* is based in Edinburgh.

- (3) The current published email address and fax number for the *FSA's FCA's* Central Reporting team is regulatory.reports@fsa.gov.uk and 020 7066 3905. The Central Reporting team does not handle general correspondence between *firms* and the *FSA appropriate regulator*. Accordingly, *firms* should not make submissions to the Central Reporting team's email address or fax number other than as

directed in SUP 16.3.8R.

Complete reporting

- 16.3.11 [FCA/PRA] R A *firm* must submit reports required under this chapter to the *FSA appropriate regulator* containing all the information required.
- 16.3.12 [FCA/PRA] G SUP 15.6 refers to and contains requirements regarding the steps that *firms* must take to ensure that information provided to the *FSA appropriate regulator* is accurate and complete. Those requirements apply to reports required to be submitted under this chapter.

Timely reporting

- 16.3.13 [FCA/PRA] R (1) A *firm* must submit a report required by this chapter in the frequency, and so as to be received by the *FSA appropriate regulator* no later than the due date, specified for that report.
- (2) If the due date for submission of a report required by this chapter falls on a day which is not a *business day*, the report must be submitted so as to be received by the *FSA appropriate regulator* no later than the first *business day* after the due date.

...

Failure to submit reports

- 16.3.14 [FCA/PRA] R (1) If a *firm* does not submit a complete report by the date on which it is due in accordance with the *rules* in, or referred to in, this chapter or the provisions of relevant legislation and any prescribed submission procedures, the *firm* must pay an administrative fee of £250.
- (2) The administrative fee in (1) does not apply in respect of quarterly reports required to be submitted by *credit unions* whose liability to pay a periodic fee under FEES 4.2.1R in respect of the A.1 activity group in ~~FEES 4 Annex 1R~~ FEES 4 Annex 1AR or FEES 4 Annex 1BR, for the financial year prior to the due date for submission of the report, was limited to the payment of the minimum fee.
- 16.3.14A [FCA/PRA] G Failure to submit a report in accordance with the *rules* in, or referred to in, this chapter or the provisions of relevant legislation may also lead to the imposition of a financial penalty and other disciplinary sanctions (~~see DEPP 6.6.1G—DEPP 6.6.5G~~). A *firm* may be subject to reporting requirements under relevant legislation other than the *Act*, not referred to in this chapter. An example of this is reporting to the *FSA appropriate regulator* by *building societies* under those parts of the Building Societies Act 1986 which have not been repealed (see SUP 16.1.4G). If it appears to the *FSA appropriate regulator* that, in the exceptional circumstances of a particular case, the payment of any fee would be inequitable, the *FSA appropriate regulator* may reduce or remit all or part of the fee in question which would otherwise be payable (see FEES 2.3).
- 16.3.15 [FCA/PRA] G The *FSA appropriate regulator* may from time to time send reminders to *firms* when reports are overdue. *Firms* should not, however, assume that the *FSA appropriate regulator* has received a report merely because they have not received a reminder.
- 16.3.16 [FCA/PRA] G The *firm* is responsible for ensuring delivery of the required report ~~at the FSA's offices~~ by the due date. If a report is received by the *FSA appropriate regulator* after the due date and the *firm* believes its delivery arrangements were adequate,

- PRA] it may be required to provide proof of those arrangements. Examples of such proof would be:
- (1) "proof of posting" receipts from a *UK* post office or overseas equivalent which demonstrates that the report was posted early enough to allow delivery by the due date in accordance with the delivery service standards prescribed by the relevant postal authority; or
 - (2) recorded postal delivery receipts showing delivery on the required day; or
 - (3) records of a courier service provider showing delivery on the required day.

Change of accounting reference date

- 16.3.17 [FCA/PRA] R (1) A firm must notify the *FSA appropriate regulator* if it changes its accounting reference date.
- ...
- (4) ~~SUP 16.10.4AR to SUP 16.10.4CG (Method of reporting Requirement to check the accuracy of standing data and to report changes to the FSA appropriate regulator changes in standing data)~~ apply to any notification made under (1).

- 16.3.18 [FCA/PRA] G *SUP 16.2.1G* emphasises the importance to the *FSA appropriate regulator* of timely and accurate information. The extension of a firm's accounting period to more than 15 months may hinder the timely provision of relevant and important information to the *FSA appropriate regulator*. This is because many due dates for reporting to the *FSA appropriate regulator* are linked to firms' accounting reference dates. Indeed, for some categories of firm, the only reports required by the *FSA appropriate regulator* have due dates for submission which are linked to the firm's accounting reference date. If the extension of a firm's accounting period appears likely to impair the effectiveness of the *FSA's appropriate regulator's* supervisory work, the *FSA appropriate regulator* may take action to ensure that it continues to receive the information it requires on a timely basis. This may include the use of any of the tools of supervision set out in *SUP 1.4.5G*.

- 16.3.19 [FCA/PRA] G If more than one firm in a group intends to change its accounting reference date at the same time, a single notification may be given to the *FSA appropriate regulator*, as described in *SUP 15.7.8G*.

~~Underwriting agents: submission to the Society of Lloyd's~~

- 16.3.20 R (1) ~~Paragraph (2) applies in relation to reports required under this chapter within the scope of any arrangements made by the FSA with the Society of Lloyd's under paragraph 6(2) of Schedule 1 to the Act. [deleted]~~
- (2) ~~An underwriting agent must submit the reports in (1) to the Society of Lloyd's rather than to the FSA. [deleted]~~

- 16.3.21 G ~~See SUP 15.7.13G and SUP 15.7.14G for guidance on arrangements in SUP 16.3.20R. [deleted]~~

Service of Notices Regulations

- 16.3.22 [FCA/PRA] G The Financial Services and Markets Act 2000 (Service of Notices) Regulations 2001 (SI 2001/1420) contain provisions relating to the service of documents on the *FSA appropriate regulator*. They do not apply to reports required under *SUP*

16, because of the specific *rules* in this section.

Confidentiality and sharing of information

16.3.23 [FCA/PRA] G When the *FSA appropriate regulator* receives a report which contains confidential information and whose submission is required under this chapter, it is obliged under Part ~~XXIII~~ 23 of the Act (Public Record, Disclosure of Information and Co-operation) to treat that information as confidential. (See *SUP 2.2.4G* for the *FCA* and *SUP 2.2.4AG* for the *PRA*)

16.3.24 [FCA/PRA] G ~~*SUP 2.3.12G* states~~ *SUP 2.3.12AG* and *SUP 2.3.12BG* state that the *FSA appropriate regulator* may pass to other regulators information which it has in its possession. Such information includes information contained in reports submitted under this chapter. The *FSA's appropriate regulator's* disclosure of information to other regulators is subject to *SUP 2.2.4G* or *SUP 2.2.4AG* (Confidentiality of information).

Reports from groups

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16.3.26 [FCA/PRA] G Examples of reports covering a *group* are:

(1) ...

(2) annual controllers reports required under ~~*SUP 16.5.4R*~~ *16.4.5R*;

...

16.4 Annual controllers report

...

Purpose

16.4.4 [FCA/PRA] G A *firm* and its *controllers* are required to notify certain changes in *control* (see *SUP 11* (Controllers and close links)). The purpose of the *rules* and *guidance* in this section is:

(1) to ensure that, in addition to such notifications, the *FSA appropriate regulator* receives regular and comprehensive information about the identities of all of the *controllers* of a *firm*, which is relevant to a *firm's* continuing to satisfy the effective supervision threshold conditions (~~see *COND 2.3*~~);

(2) ...

(3) to support the *FSA's regulatory* functions under Part ~~XII~~ 12 of the *Act* (Notices of acquisitions of control over UK authorised persons) (see *SUP 11* (Controllers and close links)).

Reporting requirement

16.4.5 [FCA/PRA] R (1) A *firm* must submit a report to the *FSA appropriate regulator* annually, containing the information in (3) or (4) (as applicable).

PRA]

(2) A firm must submit the report in (1) to the FSA appropriate regulator within four months of the firm's accounting reference date.

...

(4A) A firm that is a *regulated entity* must include in its report to the FSA appropriate regulator under (1) whether any *consolidation group* of which it is a member is a *third-country banking and investment group*.

(4B) A firm does not have to give notice to the FSA appropriate regulator under (4A) if it, or another member of the *third-country banking and investment group*, has already given notice to the FSA appropriate regulator of the relevant fact.

...

...

16.4.7 [FCA/PRA] G If a *group* includes more than one *firm*, a single annual controllers report may be submitted, and so satisfy the requirements of all *firms* in the *group*. Such a report should contain the information required from all of them, meet all relevant due dates, indicate all the *firms* on whose behalf it is submitted and give their FSA firm reference numbers. Nevertheless, the requirement to provide a report, and the responsibility for the report, remain with each *firm* in the *group*.

...

Exception: insurers

16.4.12 [FCA/PRA] R An *insurer* need not submit a report under SUP 16.4.5R to the extent that the information has already been provided to the FSA appropriate regulator under IPRU(INS) 9.30R (Additional information on controllers).

16.5 Annual Close Links Reports

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Purpose

16.5.2 [FCA/PRA] G A firm is required to notify the FSA appropriate regulator of changes to its *close links* (see SUP 11.9). ~~Threshold condition 3 (Close links) provides~~ The effective supervision threshold conditions provide that, if a firm has *close links* with another person, ~~the FSA must be satisfied that~~ the matters which are relevant in determining whether a firm satisfies the condition of being capable of being effectively supervised include:

(1) those close links are not likely to prevent the FSA's effective supervision of the firm; and the nature of the relationship between the firm and that person;

(2) where it appears to the FSA that the person is subject to the laws, regulations or administrative provisions of a territory which is not an EEA State, neither the foreign provisions, nor any deficiency in their enforcement, would prevent the FSA's effective supervision of the firm; whether those links or that relationship are likely to prevent the

appropriate regulator's effective supervision of the firm; and

- (3) if the person is subject to the laws, regulations or administrative provisions of a territory which is not an EEA State, whether those foreign provisions, or any deficiency in their enforcement, would prevent the appropriate regulator's effective supervision of the firm.

16.5.3
[FCA/
PRA]

G The purposes of the *rules* and *guidance* in this section are:

- (1) to ensure that, in addition to such notifications, the ~~FSA~~ appropriate regulator receives regular and comprehensive information about the identities of all persons with whom a *firm* has *close links*, which is relevant to a *firm's* continuing to satisfy the effective supervision threshold conditions condition 3 (Close links) (see SUP 2.3) and to the protection of *consumers*; and
- (2) to implement certain requirements relating to the provision of information on *close links* which must be imposed on *firms* under the '*Post-BCCI Directive*'.

Report

16.5.4
[FCA/
PRA]

R (1) A *firm* must submit a report to the ~~FSA~~ appropriate regulator annually by completing the Close Links Notification Form (see ~~SUP 11.9.3AG~~ SUP 11.9.3BG for the *FCA* and SUP 11.9.3CG for the *PRA*) and must include the information in (3) or (4) (as applicable) and (5).

(2) A *firm* must submit the report in (1) to the ~~FSA~~ appropriate regulator within four months of the ~~firm's~~ firm's *accounting reference date*.

...

...

16.5.6
[FCA/
PRA]

G If a *group* includes more than one *firm*, a single annual close links report may be submitted and so satisfy the requirements of all *firms* in the *group*. Such a report should contain the information required from all of them, meet all relevant due dates, indicate all the *firms* on whose behalf it is submitted and give their ~~FSA~~ firm reference numbers. Nevertheless, the requirement to provide a report, and the responsibility for the report, remain with each *firm* in the *group*.

...

16.6 Compliance reports

...

Purpose

16.6.3

G ~~The FSA performs part of its supervision work by reviewing and analysing information about firms' records of compliance with the requirements and standards under the regulatory system. The type of report the FSA requires will vary, depending on the type of business a firm undertakes. The requirements in SUP 16.6 represent an interim approach to compliance reporting, based mainly on the reporting requirements, which previous regulators applied to firms. This information helps the FSA to determine whether a firm is complying with the requirements applicable to its business, and what procedures it is operating to ensure its compliance. [deleted]~~

16.6.3A [FCA] G The FCA performs part of its supervision work by reviewing and analysing information about firms' records of compliance with the requirements and standards under the regulatory system. The type of report the FCA requires will vary, depending on the type of business a firm undertakes. This information helps the FCA to determine whether a firm is complying with the requirements applicable to its business, and what procedures it is operating to ensure its compliance.

16.6.3B [PRA] G The PRA performs part of its supervision work by reviewing and analysing information about firms' records of compliance with prudential requirements and standards. The type of report the PRA requires will vary, depending on the type of business a firm undertakes. This information helps the PRA to determine whether a firm is complying with the requirements applicable to its business, and what procedures it is operating to ensure its compliance.

Banks

16.6.4 [FCA/PRA] R A bank must submit compliance reports to the FSA appropriate regulator in accordance with SUP 16.6.5R.

16.6.5 [FCA/PRA] R Compliance reports from a bank (see SUP 16.6.4R)

Report	Frequency	Due date
List of all <i>overseas regulators</i> for each legal entity in the <i>firm's group</i>	Annually	6 months after the <i>firm's accounting reference date</i> firm's accounting reference date
Organogram showing the <i>authorised entities</i> in the <i>firm's group</i>	Annually	6 months after the <i>firm's accounting reference date</i> firm's accounting reference date

...

16.6.7 [FCA] R Compliance reports from trustees of AUTs, depositaries of ICVCs, and OPS firms (see SUP 16.6.6R)

Report	Frequency	Due date
Report from a <i>trustee</i> of an AUT on <i>manager's failures</i> as set out in SUP 16.6.8R(1)	Quarterly	1 month after quarter end (Note)
Report from a <i>depositary</i> of an ICVC on failures by the <i>authorised corporate director</i> as set out in SUP 16.6.8R(2)	Quarterly	1 month after quarter end (Note)
<i>OPS firms only:</i> Annual accounts of each <i>occupational pension scheme</i> in respect of which the <i>firm</i> is acting	Annually	7 months after end of the scheme year

<p><i>OPS firms only:</i> Audited annual accounts of each <i>OPS collective investment scheme</i> in respect of which the <i>firm</i> is acting</p>	<p>Annually</p>	<p>7 months after end of the scheme year</p>
<p>Note = The quarter ends are 31 March, 30 June, 30 September, 31 December.</p>		

16.6.8
[FCA]

- R (1) The report from a *trustee* of an *AUT* to the ~~FSA~~ FCA must state, in relation to the *manager* of each *AUT* for which it is a *trustee*, the number of times during the quarter in which facts came to the *firm's* knowledge from which it appeared, or might have appeared, that the *manager* had failed (materially or otherwise) to:
- (a) give correct instructions ... and the error:
 - ...
 - (ii) was not corrected in accordance with the ~~FSA's~~ FCA's guidance as set out in COLL 6.2.12G;
 - ...
- (2) The report from a *depository* of an *ICVC* to the ~~FSA~~ FCA must state, in relation to the *authorised corporate director* of each *ICVC* for which the *firm* is a *depository*, the number of times during the quarter in which facts came to the *firm's* knowledge from which it appeared, or might have appeared, that the *authorised corporate director* had failed (materially or otherwise) to:
- (a) ... and the error:
 - ...
 - (ii) was not corrected in accordance with the ~~FSA's~~ FCA's guidance as set out in COLL 6.2.12G;
 - ...
- (3) An *OPS firm* must notify the ~~FSA~~ FCA of any change in the date of commencement of the scheme year of an *OPS* or *OPS collective investment scheme*, in respect of which the *firm* is acting, not less than 15 *business days* before the date on which such a change is to become effective.

...

16.8 Persistency reports from insurers and data reports on stakeholder pensions

...

Purpose

16.8.2
[FCA]

- G The purpose of this section is to enable information on the persistency of life policies and data on stakeholder pensions to be prepared and provided to the ~~FSA~~ FCA in a standard format. This information is used in the monitoring of *firms*

both individually and collectively.

Requirement to submit persistency and data reports

- 16.8.3 [FCA] R (1) An insurer with permission to effect or ~~carry out~~ life policies must submit to the ~~FSA~~ FCA a persistency report in respect of life policies by 30 April each year in accordance with this section.
- (2) A firm with permission to establish, operate or wind up a stakeholder pension scheme must submit to the ~~FSA~~ FCA:

...

...

- 16.8.9 [FCA] G Life policies and stakeholder pensions falling within SUP 16.8.8R(2)(c) are those which have been transferred from another firm, for example under an insurance business transfer scheme under Part ~~VI~~ 7 of the Act (Control of Business Transfers).

...

- 16.8.20 [FCA] R If, in relation to any Form, a firm has no life policies or stakeholder pensions to report on in a copy of that Form, the firm need not submit that copy provided that it confirms in writing to the ~~FSA~~ FCA, as part of the persistency or data report, that it is not doing so and the reason for not doing so.

...

- 16.8.23 [FCA] R A firm must make and retain such records as will enable it to:
- (1) ...
- (2) make persistency reports or data reports to the ~~FSA~~ FCA in accordance with SUP 16.8.3R.

...

16.9 Appointed representatives annual report

Application

- 16.9.1 [FCA] G The effect of SUP 16.1.1R is that this section applies to every firm with a ~~Part 4A~~ permission to advise on investments, arrange (bring about) deals in investments, making arrangements with a view to transactions in investments, or arrange safeguarding and administration of assets.

Purpose

- 16.9.2 [FCA] G The purpose of the rules and guidance in this section is to ensure that, in addition to the notifications made under SUP 12.7 (Appointed representatives; notification requirements), the ~~FSA~~ FCA receives regular and comprehensive information about the appointed representatives engaged by a firm, so that the ~~FSA~~ FCA is in a better position to pursue the ~~regulatory objective~~ statutory objective of the protection of consumers.

- 16.9.3 R (1) A firm must:

- [FCA] (a) submit a report to the ~~FSA~~ FCA annually, in the form of an amended copy of the relevant extract from the ~~FSA Register~~ Financial Services Register, containing the information in (2);
- (b) submit the report in (1) to the ~~FSA~~ FCA within four *months* of the ~~firm's accounting~~ firm's accounting reference date.
- (2) The report in (1) must contain a list of all the current *appointed representatives* of the *firm* as at the ~~firm's accounting~~ firm's accounting reference date.
- (3) The report in (1) is not required if:
- (a) ...
- (b) this is reflected in the relevant extract from the ~~FSA Register~~ Financial Services Register.
- 16.9.4 [FCA] G The ~~FSA Register~~ Financial Services Register is maintained under section 347 of the *Act* (The record of authorised persons, etc.) and may be viewed at the ~~FSA's website at www.fsa.gov.uk/register/~~ FCA's website.
- ...
- 16.9.6 [FCA] G If a group includes more than one *firm*, a single annual *appointed representatives* report may be submitted on behalf of all *firms* in the *group*. Such a report should contain the information required from all the *firms*, meet all relevant due dates, indicate all the *firms* on whose behalf it is submitted and give their ~~FSA~~ Financial Services Register firm reference numbers. The requirement to provide a report, and the responsibility for the report remains with each *firm* in the *group*.
- 16.10 Verification of standing data**
- ...
- Purpose
- 16.10.2 [FCA/ PRA] G *Standing data* is used by the ~~FSA~~ appropriate regulator:
- (1) to ensure that a *firm* is presented with the correct regulatory return when it seeks to report electronically;
- (2) in order to communicate with a *firm*;
- (3) as the basis for some sections of the ~~FSA Register~~ Financial Services Register; and
- (4) in order to carry out thematic analysis across sectors and groups of *firms*.
- ...
- Requirement to check the accuracy of standing data and to report changes to the ~~FSA~~ appropriate regulator
- 16.10.4 [FCA] R (1) Within 30 *business days* of its *accounting reference date*, a *firm* must check the accuracy of its *standing data* through the relevant section of

- PRA] the *FSA appropriate regulator's* website.
- (2) ...
- (3) If any *standing data* is incorrect, the *firm* must submit the corrected *standing data* to the *FSA appropriate regulator*, using the appropriate form set out in SUP 15 Ann 3R and in accordance with SUP 16.10.4AR.
- 16.10.4A [FCA/PRA] R (1) A *firm* other than a *credit union* must submit any corrected *standing data* under SUP 16.10.4R(3) online at ~~www.fsa.gov.uk~~ the appropriate regulator's website using the *FSA's ONA ONA* system.
- (2) A *credit union* must submit any corrected *standing data* under SUP 16.10.4R(3) ~~in the way set out in SUP 15.7.4R to SUP 15.7.9G (Form and method of notification)~~ to static.data@fca.org.uk or via post or hand delivery to the FCA marked for the attention of the 'Static Data team'.
- (3) Where a *firm* is obliged to submit corrected *standing data* online under (1), if the ~~FSA's FCA's~~ *FCA's* information technology systems fail and online submission is unavailable for 24 hours or more, until such time as facilities for online submission are restored, a *firm* must submit its corrected *standing data* ~~in the way set out in SUP 15.7.4R to SUP 15.7.9G (Form and method of notification)~~ to static.data@fca.org.uk or via post or hand delivery to the FCA marked for the attention of the 'Static Data team'.
- 16.10.4B [FCA/PRA] G If the ~~FSA's FCA's~~ *FCA's* information technology systems fail and online submission is unavailable for 24 hours or more, the ~~FSA FCA~~ *FCA* will endeavour to publish a notice on its website confirming that online submission is unavailable and that the alternative methods of submission set out in ~~SUP 16.10.4AR(3) and SUP 15.7.4R to SUP 15.7.9G (Form and method of notification)~~ SUP 16.3.9R should be used.
- ...
- 16.10.5 [FCA/PRA] G The *standing data* is made available to the *firm* when the *firm* logs into the appropriate section of the *FSA appropriate regulator's* website. The *firm* should check the *standing data* and send any corrections to the *FSA appropriate regulator*. The ~~FSA's~~ *appropriate regulator's* preferred method of receiving corrections to *standing data* is by the online forms available at the *FSA's appropriate regulator's* website.

16.11 Product Sales Data Reporting

- ...
- Purpose
- 16.11.2 [FCA] G (1) The purpose of this section is to set out the requirements for *firms* in the retail mortgage, investment, and *pure protection contract* markets specified in SUP 16.11.1R to report individual product sales data to the *FSA FCA*. In the case of *firms* in the sale and rent back market, there is a requirement to record, but not to submit, the data. These requirements apply whether the *regulated activity* has been carried out by the *firm*, or through an intermediary which has dealt directly with the *firm*.
- (2) The purpose of collecting this data is to assist the *FSA FCA* in the ongoing supervision of *firms* engaged in retail activities and to enable the *FSA FCA* to gain a wider understanding of market trends in the

interests of protecting *consumers*.

...

- 16.11.4 [FCA] G (1) ...
- (2) If it is easier and more practical for a *firm* to submit additional data relating to products other than those specified in SUP 16.11.5R, it may submit that additional data to the ~~FSA~~ FCA in a data report.

...

- 16.11.9 [FCA] R A *firm* must provide the data report to the ~~FSA~~ FCA electronically in a standard format provided by the ~~FSA~~ FCA.

- 16.11.10 [FCA] G A data report will have been provided to the ~~FSA~~ FCA in accordance with SUP 16.11.9R only if all mandatory data reporting fields (as set out in SUP 16 Annex 21RR) have been completed correctly and the report has been accepted by the relevant ~~FSA~~ FCA reporting system.

Use of reporting agents

- 16.11.11 [FCA] R (1) A *firm* may appoint another *person* to provide the data report on the *firm's* behalf if the *firm* has informed the ~~FSA~~ FCA of that appointment in writing.

...

16.12 Integrated Regulatory Reporting

...

Purpose

- 16.12.2 [FCA/PRA] G (1) *Principle 4* requires *firms* to maintain adequate financial resources. The Interim Prudential sourcebooks, *PRU*, *BIPRU* and *GENPRU* set out the ~~FSA's~~ appropriate regulator's detailed capital adequacy requirements. By submitting regular data, *firms* enable the ~~FSA~~ appropriate regulator to monitor their compliance with *Principle 4* and their prudential requirements in the ~~FSA Handbook~~ Handbook.
- (2) The *data items* submitted help the ~~FSA~~ appropriate regulator analyse *firms'* financial and other conditions and performance and to understand their business. By means of further collation and review of the data which the *data items* provide, the ~~FSA~~ appropriate regulator also uses the *data items* to identify developments across the financial services industry and its constituent sectors.
- (3) The requirements in this section differ according to a *firm's regulated activity group (RAG)*, as different information is required to reflect different types of business. Standard formats are used for reporting, to assist compatibility between *firms* which carry on similar types of business. Timely submission is important to ensure the ~~FSA~~ appropriate regulator has up-to-date information.

Reporting requirement

16.12.3
[FCA/
PRA]

- 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) (i) unless (ii) or (iii) applies, submit to the *FSA appropriate regulator* the duly completed *data items* or other items applicable to the *firm* as set out in the provision referred to in column (2) of that table;
- (ii) unless (iii) applies, where a *firm* is required to submit completed *data items* for more than one RAG, that *firm* must only submit the *data item* of the same name and purpose in respect of the lowest numbered RAG applicable to it, RAG 1 being the lowest and RAG 10 the highest;
- (iii) where a *firm* is, but for this rule, required to submit *data items* for more than one RAG and this includes the submission of *data items* in respect of FSA fees, the FOS or FSCS levy, or threshold conditions, that *firm* must only submit these *data items* if they belong to the lowest numbered of the RAGs applicable to it;
- (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*;

in the format specified as applicable to the *firm* in the provision referred to in column (2);

...

- (2) Unless (3) applies, any *data item* in (1) must be submitted by electronic means made available by the *FSA; appropriate regulator*.
- (3) Paragraph (2) does not apply to:
- (a) *credit unions* solely in relation to the reporting requirement for RAG 1 activities, ~~where SUP 16.3.6R to SUP 16.3.10G will apply;~~ where the following submission methods apply:
- (i) Post to the Bank of England for postal submission:
- Regulatory Data Group
Statistics and Regulatory Data Division (HO5 A-B)
Bank of England
Threadneedle Street
London
EC2R 8AH
- (ii) Leaving the report marked for the attention of "Regulatory Data Group, Statistics and Regulatory Data Division (HO 5 A-B) at the Bank of England, Threadneedle Street, London, EC2R 8AH, and obtaining a dated receipt
- (iii) Electronic mail
(CreditUnionReporting@BankofEngland.co.uk) or fax (020

7601 3334) to the Regulatory Data Group of the Bank of England

- (iv) Online submission via the appropriate systems accessible from the *appropriate regulator's website*;
 - (b) *firms* in RAG 2 in relation to the reporting requirements for RAG 2 activities; and
 - (c) those data items specified as "No standard format", where SUP 16.3.6R to SUP 16.3.10G will apply.
- (4) A *firm* that is a member of a *financial conglomerate* must also submit financial reports as required by SUP 16.12.32R.

...

16.12.4
[FCA/
PRA]

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 10	• the activities of an <i>RIE/RCH RIE</i>	SUP 16.12.29G	SUP 16.12.29G	SUP 16.12.29G
...				

...

16.12.9
[FCA]

R ...

	<i>Member's adviser (note 3)</i>	the <i>Society</i> (note 1)
...		
...		
Note 3	A <i>member's adviser</i> must prepare its reports in accordance with, and in the format set out in, SUP 16 Annex 10R and as required by section 6 of that annex. Guidance notes for the completion of the reports is contained in SUP 16 Annex 11G. <u>[deleted]</u>	
...		

...

16.12.29
[FCA]

G *Recognised bodies (RIEs and RCHs)* RIEs have separate reporting requirements agreed between the *recognised body* and the *FSA* as set out in REC.

...

16.12.30 [FCA] R ...

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

...

16.12.32 [FCA/ PRA] R (1)

A *firm* that is a member of a *financial conglomerate* must submit financial reports to the ~~FSA~~ appropriate regulator in accordance with the table in SUP 16.12.33R if:

- (a) it is at the head of an ~~FSA regulated EEA financial conglomerate~~ a UK-regulated EEA financial conglomerate; or
- (b) its ~~Part IV~~ 4A *permission* contains a relevant *requirement*.

(2) ...

16.12.33 [FCA/ PRA] R

Financial reports from a member of a financial conglomerate (see SUP 16.12.32R)

...			
...			
Note 2	<p>If Part 1 of GENPRU 3 Annex 1R (method 1), Part 2 of GENPRU 3 Annex 1R (method 2), or Part 3 of GENPRU 3 Annex 1R (method 3) applies, there is no specific form. Adequate information must be provided, and each <i>financial conglomerate</i> for which the FSA <u>appropriate regulator</u> is the <i>co-ordinator</i> must discuss with the FSA <u>appropriate regulator</u> how to do this.</p> <p>...</p>		
Note 3	<p>Rather than specifying a standard format for each <i>financial conglomerate</i> to use, each <i>financial conglomerate</i> for which the FSA <u>appropriate regulator</u> is the <i>co-ordinator</i> must discuss with the FSA <u>appropriate regulator</u> the form of the information to be reported. This should mean that usual information management systems of the <i>financial conglomerate</i> can be used to the extent possible to generate and analyse the information required.</p> <p>When reviewing the <i>risk concentration</i> levels, the FSA <u>appropriate regulator</u> will in particular monitor the possible risk of contagion in the <i>financial conglomerate</i>, the risk of a conflict of interests, the risk of circumvention of sectoral <i>rules</i>, and the level or volume of risks.</p>		
Note 4	<p>For the purposes of this reporting requirement, an <i>intra-group transaction</i> will be presumed to be significant if its amount exceeds 5% of the total amount of capital adequacy requirements at the level of the <i>financial conglomerate</i>.</p> <p>Rather than specifying a standard format for each <i>financial conglomerate</i> to use, each <i>financial conglomerate</i> for which the FSA <u>appropriate regulator</u> is the <i>co-ordinator</i> must discuss with the FSA <u>appropriate regulator</u> the form of the information to be reported. This should mean that usual information management systems of the</p>		

	<p><i>financial conglomerate</i> can be used to the extent possible to generate and analyse the information required.</p> <p>When reviewing the <i>intra-group transactions</i>, the FSA <u>appropriate regulator</u> will in particular monitor the possible risk of contagion in the <i>financial conglomerate</i>, the risk of a conflict of interest, the risk of circumvention of <i>sectoral rules</i>, and the level or volume of risks.</p>
...	

16.13 Reporting under the Payment Services Regulations

...

Purpose

16.13.2 [FCA] G The purpose of this section is to give directions to *authorised payment institutions* and *small payment institutions* under regulation 82 (Reporting requirements) of the *Payment Services Regulations* in relation to:

- (1) the information in respect of their provision of *payment services* and their compliance with requirements imposed by or under Parts 2 to 6 of the *Payment Services Regulations* that they must provide to the ~~FSA~~ FCA; and
- (2) ...

...

Reporting requirement

16.13.3 [FCA] D (1) An *authorised payment institution* or a *small payment institution* must submit to the ~~FSA~~ FCA the duly completed return applicable to it as set out in column (2) of the table in SUP 16.13.4D.

- (2) An *authorised payment institution* or a *small payment institution* must submit the return referred to in (1):

...

- (d) by electronic means made available by the ~~FSA~~ FCA.

...

16.14 Client money and asset return

...

Purpose

16.14.2 [FCA] G The purpose of the *rules* and *guidance* in this section is to ensure that the ~~FSA~~ FCA receives regular and comprehensive information from a *firm* which is able to hold *client money* and *safe custody assets* on behalf of its *clients*.

Report

- 16.14.3 [FCA] R (1) Subject to (3), a *firm* must submit a completed *CMAR* to the ~~FSA~~ FCA within 15 *business days* of the end of each month.
- ...
- (3) A *firm* which changes its 'CASS firm type' and notifies the ~~FSA~~ FCA that it is a *CASS medium firm* or a *CASS large firm* in accordance with CASS 1A.2.9R is not required to submit a *CMAR* in respect of the month in which the change to its 'CASS firm type' takes effect in accordance with CASS 1A.2.12R, unless it was a *firm* to which the requirement in (1) applied immediately prior to that change taking effect.

...

Method of submission

- 16.14.6 [FCA] R A *CMAR* must be submitted by electronic means made available by the ~~FSA~~ FCA.

16.15 Reporting under the Electronic Money Regulations

...

Purpose

- 16.15.2 [FCA] G The purpose of this section is to give directions to the *electronic money issuers* referred to in SUP 16.1.1BD under regulation 49 (Reporting requirements) of the *Electronic Money Regulations* in relation to:
- (1) the information in respect of their issuance of *electronic money* and provision of *payment services* and their compliance with requirements imposed by or under Parts 2 to 5 of the *Electronic Money Regulations* that they must provide to the ~~FSA~~ FCA; and
- (2) ...

...

Reporting requirement

- 16.15.4 [FCA] D An *electronic money issuer* that is not a *credit institution* must submit to the ~~FSA~~ FCA:
- (1) the duly completed return applicable to it ...;
- (2) the return referred to in (1):
- ...
- (d) by electronic means made available by the ~~FSA~~ FCA where necessary.

...

16.16 Prudent valuation reporting

...

Purpose

- 16.16.3 [FCA/PRA] G (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 ~~FSA~~ 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 ~~FSA~~ appropriate regulator in assessing the capital resources of *firms*, to enable the ~~FSA~~ 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.

Reporting requirement

- 16.16.4 [FCA/PRA] R (1) A *firm* to which this section applies must submit to the ~~FSA~~ 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.
- (2) A PRA-~~authorised~~ person to which this section applies must submit the report via electronic mail to prudentvaluationreturns@bankofengland.co.uk or via post or hand delivery to Regulatory Data Group, Statistics and Regulatory Data Division (HO5 A-B), Bank of England, Threadneedle Street, London EC2R 8AH; or via fax to the Regulatory Data Group of the Bank of England (020 7601 3334)

...

16.17 Remuneration reporting

Purpose

- 16.17.1 [FCA/PRA] G The purpose of this section is to ensure that the ~~FSA~~ appropriate regulator receives regular and comprehensive information about *remuneration* in a standard format to assist it to benchmark *remuneration* trends and practices and to collect *remuneration* information on *high earners*. It also takes account of the Capital Requirements (Amendment) Regulations 2012 (SI 2012/917) together with the European Banking Authority's Guidelines to article 22(3) and (5) of the *Banking Consolidation Directive*.

...

- 16.17.3 [PRA] R (1) A *firm* to which this *rule* applies must submit a Remuneration Benchmarking Information Report to the ~~FSA~~ PRA annually.

...

- (3) The *firm* must submit that report to the ~~FSA~~ PRA within four months of the *firm's accounting reference date*.

...

High Earners Reporting Requirements

- 16.17.4 [FCA/PRA] R (1) A *firm* to which this *rule* applies must submit a High Earners Report to the ~~FSA~~ appropriate regulator annually.
- (2) The *firm* must submit that report to the ~~FSA~~ appropriate regulator within four months of the end of the *firm's accounting reference date*.
- ...

...

Delete the following two Annexes in their entirety. The deleted text is not shown.

16 Annex 10R **Securities and Futures firms' reporting forms and requirements applying to their completion** [deleted]

16 Annex 11G **Guidance Notes on Completion of Securities and Futures Firms Reporting Forms** [deleted]

Amend the following as shown.

16 Annex 16A **Standing data (See SUP 16.10.4 R)**
[FCA/PRA]

- 16 Annex 16A.1 R A: Communications with a *firm*
1. Name of the *firm*
 2. Trading name(s) of the *firm*
 - 3.
 4. Registered office
 5. Principal place of business
 6. Website address
 7. Complaints contact and complaints officer
 8. The name and email address of the primary compliance contact
- B: Information about a *firm* on the ~~FSA Register~~ Financial Services Register
- 9.
 - 10.
 - 11.
- C: Other information about a *firm*
- 12.
 - 13.
 14. Name and address of *firm's* auditor
 - 15.
 16. *Accounting reference date*
 17. Locum

...

16 Annex 26G **Guidance on designated liquidity groups in SUP 16.12**
[PRA]

...		
8.	G	The definition applies automatically. It does not depend, for example, on the <i>firm</i> getting a <i>waiver</i> under BIPRU 12 (Liquidity). However, in practice it is likely that the <i>firm</i> and the FSA <u>PRA</u> will agree who is in the <i>firm's DLG by default</i> .
...		
13.	G	The FSA <u>PRA</u> recognises that a <i>firm</i> may be part of a wider <i>group</i> which manages its liquidity on a <i>group-wide</i> basis. This is recognised by an <i>intra-group liquidity modification</i> . A <i>DLG by modification</i> arises out of the <i>intra-group liquidity modification</i> .
...		

Annex B

Designations & Regulator making new provision

<u>(1)</u>	<u>(2)</u>	<u>(3)</u>
<u>Handbook Provision</u>	<u>Made, designated or no longer in force after legal cutover</u>	<u>Relevant regulator</u>
SUP 16.1.1R	Designated	FCA/PRA
SUP 16.1.1AD	Designated	FCA
SUP 16.1.1BD	Designated	FCA
SUP 16.1.2G	Designated	FCA/PRA
SUP 16.1.3R	Designated	FCA/PRA
SUP 16.1.4G	Designated	FCA/PRA
SUP 16.1.5G	Deleted	
SUP 16.1.6G	Deleted	
SUP 16.1.7G	Made	FCA/PRA
SUP 16.2.1G	Designated	FCA/PRA
SUP 16.3.1G	Designated	FCA/PRA
SUP 16.3.2G	Designated	FCA/PRA
SUP 16.3.3G	Designated	FCA/PRA
SUP 16.3.4G	Designated	FCA/PRA
SUP 16.3.5G	Designated	FCA/PRA
SUP 16.3.6R	Designated	FCA/PRA
SUP 16.3.7R	Designated	FCA/PRA
SUP 16.3.8R	Designated	FCA/PRA
SUP 16.3.9R	Designated	FCA/PRA
SUP 16.3.10G	Designated	FCA/PRA
SUP 16.3.11R	Designated	FCA/PRA
SUP 16.3.12G	Designated	FCA/PRA
SUP 16.3.13R	Designated	FCA/PRA
SUP 16.3.14R	Designated	FCA/PRA

SUP 16.3.14AG	Designated	FCA/PRA
SUP 16.3.15G	Designated	FCA/PRA
SUP 16.3.16G	Designated	FCA/PRA
SUP 16.3.17R	Designated	FCA/PRA
SUP 16.3.18G	Designated	FCA/PRA
SUP 16.3.19G	Designated	FCA/PRA
SUP 16.3.20G	No longer in force after LCO	
SUP 16.3.21G	No longer in force after LCO	
SUP 16.3.22G	Designated	FCA/PRA
SUP 16.3.23G	Designated	FCA/PRA
SUP 16.3.24G	Designated	FCA/PRA
SUP 16.3.25G	Designated	FCA/PRA
SUP 16.3.26G	Designated	FCA/PRA
SUP 16.4.1G	Designated	FCA/PRA
SUP 16.4.2G	Designated	FCA/PRA
SUP 16.4.2AG	Designated	FCA/PRA
SUP 16.4.3G	Designated	FCA/PRA
SUP 16.4.4G	Designated	FCA/PRA
SUP 16.4.5R	Designated	FCA/PRA
SUP 16.4.6G	Designated	FCA/PRA
SUP 16.4.7G	Designated	FCA/PRA
SUP 16.4.8G	Designated	FCA/PRA
SUP 16.4.9G	Designated	FCA/PRA
SUP 16.4.10R	Designated	FCA/PRA
SUP 16.4.11R	Designated	FCA/PRA
SUP 16.4.12R	Designated	FCA/PRA
SUP 16.5.1G	Designated	FCA/PRA
SUP 16.5.2G	Designated	FCA/PRA
SUP 16.5.3G	Designated	FCA/PRA

SUP 16.5.4R	Designated	FCA/PRA
SUP 16.5.5G	Deleted	
SUP 16.5.6G	Designated	FCA/PRA
SUP 16.5.7G	Designated	FCA/PRA
SUP 16.5.8R	Designated	FCA/PRA
SUP 16.6.1G	Designated	FCA/PRA
SUP 16.6.1AD	Designated	FCA
SUP 16.6.2G	Designated	FCA/PRA
SUP 16.6.3G	No longer in force after legal cutover	
SUP 16.6.3AG	Made	FCA
SUP 16.6.3BG	Made	PRA
SUP 16.6.4R	Designated	FCA/PRA
SUP 16.6.5R	Designated	FCA/PRA
SUP 16.6.6R	Designated	FCA
SUP 16.6.7R	Designated	FCA
SUP 16.6.8R	Designated	FCA
SUP 16.6.9R	Designated	FCA
SUP 16.7	not in force anymore	
SUP 16.8.1G	Designated	FCA
SUP 16.8.2G	Designated	FCA
SUP 16.8.3R	Designated	FCA
SUP 16.8.4R	Designated	FCA
SUP 16.8.5G	Designated	FCA
SUP 16.8.6G	Designated	FCA
SUP 16.8.7R	Designated	FCA
SUP 16.8.8R	Designated	FCA
SUP 16.8.9G	Designated	FCA
SUP 16.8.10R	Designated	FCA

SUP 16.8.11R	Designated	FCA
SUP 16.8.12G	Designated	FCA
SUP 16.8.13R	Designated	FCA
SUP 16.8.14R	Designated	FCA
SUP 16.8.15R	Designated	FCA
SUP 16.8.16R	Designated	FCA
SUP 16.8.17R	Designated	FCA
SUP 16.8.18R	Designated	FCA
SUP 16.8.19R	Designated	FCA
SUP 16.8.20R	Designated	FCA
SUP 16.8.21R	Designated	FCA
SUP 16.8.22G	Designated	FCA
SUP 16.8.23R	Designated	FCA
SUP 16.8.24G	Designated	FCA
SUP 16.9.1G	Designated	FCA
SUP 16.9.2G	Designated	FCA
SUP 16.9.3R	Designated	FCA
SUP 16.9.4G	Designated	FCA
SUP 16.9.5G	Deleted	
SUP 16.9.6G	Designated	FCA
SUP 16.10.1G	Designated	FCA/PRA
SUP 16.10.2G	Designated	FCA/PRA
SUP 16.10.3G	Designated	FCA/PRA
SUP 16.10.4R	Designated	FCA/PRA
SUP 16.10.4AR	Designated	FCA/PRA
SUP 16.10.4BG	Designated	FCA/PRA
SUP 16.10.4CG	Designated	FCA/PRA
SUP 16.10.5G	Designated	FCA/PRA
SUP 16.10.6G	Designated	FCA/PRA

SUP 16.10.7G	Deleted	
SUP 16.11.1R	Designated	FCA
SUP 16.11.2G	Designated	FCA
SUP 16.11.3R	Designated	FCA
SUP 16.11.4G	Designated	FCA
SUP 16.11.5R	Designated	FCA
SUP 16.11.6G	Designated	FCA
SUP 16.11.7R	Designated	FCA
SUP 16.11.8R	Designated	FCA
SUP 16.11.8AG	Designated	FCA
SUP 16.11.9R	Designated	FCA
SUP 16.11.10G	Designated	FCA
SUP 16.11.11R	Designated	FCA
SUP 16.12.1G	Designated	FCA/PRA
SUP 16.12.2G	Designated	FCA/PRA
SUP 16.12.3R	Designated	FCA/PRA
SUP 16.12.3AG	Designated	FCA/PRA
SUP 16.12.3BG	Designated	FCA/PRA
SUP 16.12.4R	Designated	FCA/PRA
SUP 16.12.4AG	Designated	PRA
SUP 16.12.4BG	Designated	FCA/PRA
SUP 16.12.5R	Designated	FCA/PRA
SUP 16.12.6R	Designated	FCA/PRA
SUP 16.12.7R	Designated	FCA/PRA
SUP 16.12.8R	Designated	PRA
SUP 16.12.9R	Designated	FCA/PRA
SUP 16.12.9AG	Designated	FCA
SUP 16.12.10R	Designated	FCA/PRA
SUP 16.12.11R	Designated	FCA/PRA

SUP 16.12.11AG	Designated	FCA/PRA
SUP 16.12.12R	Designated	FCA/PRA
SUP 16.12.13R	Designated	FCA/PRA
SUP 16.12.14R	Designated	FCA
SUP 16.12.15R	Designated	FCA/PRA
SUP 16.12.15AG	Designated	FCA/PRA
SUP 16.12.16R	Designated	FCA/PRA
SUP 16.12.17R	Designated	FCA/PRA
SUP 16.12.18R	Designated	FCA/PRA
SUP 16.12.18AR	Designated	FCA/PRA
SUP 16.12.19R	Designated	FCA
SUP 16.12.19AR	Designated	FCA
SUP 16.12.20R	Designated	FCA
SUP 16.12.21R	Designated	FCA
SUP 16.12.22R	Designated	FCA
SUP 16.12.22AR	Designated	FCA/PRA
SUP 16.12.22BG	Designated	FCA/PRA
SUP 16.12.23R	Designated	FCA/PRA
SUP 16.12.24R	Designated	FCA/PRA
SUP 16.12.25R	Designated	FCA
SUP 16.12.25AR	Designated	FCA/PRA
SUP 16.12.25BG	Designated	FCA/PRA
SUP 16.12.26R	Designated	FCA/PRA
SUP 16.12.27R	Designated	FCA/PRA
SUP 16.12.28R	Designated	FCA
SUP 16.12.28AR	Designated	FCA
SUP 16.12.29G	Designated	FCA
SUP 16.12.29AR	Designated	FCA/PRA
SUP 16.12.30AR	Designated	FCA

SUP 16.12.31R	Designated	FCA
SUP 16.12.32R	Designated	FCA/PRA
SUP 16.12.33R	Designated	FCA/PRA
SUP 16.13.1G	Designated	FCA
SUP 16.13.2G	Designated	FCA
SUP 16.13.2AG	Designated	FCA
SUP 16.13.3D	Designated	FCA
SUP 16.13.3AD	Designated	FCA
SUP 16.13.3BD	Designated	FCA
SUP 16.13.4D	Designated	FCA
SUP 16.14.1R	Designated	FCA
SUP 16.14.2G	Designated	FCA
SUP 16.14.3R	Designated	FCA
SUP 16.14.4R	Designated	FCA
SUP 16.14.5G	Designated	FCA
SUP 16.14.6R	Designated	FCA
SUP 16.15.1G	Designated	FCA
SUP 16.15.2G	Designated	FCA
SUP 16.15.3G	Designated	FCA
SUP 16.15.4D	Designated	FCA
SUP 16.15.5D	Designated	FCA
SUP 16.15.6D	Designated	FCA
SUP 16.15.7R	Designated	FCA
SUP 16.15.8D	Designated	FCA
SUP 16.16.1 R	Designated	FCA/PRA
SUP 16.16.2R	Designated	FCA/PRA
SUP 16.16.3G	Designated	FCA/PRA
SUP 16.16.4R	Designated	FCA/PRA
SUP 16.16.5R	Designated	FCA/PRA

SUP 16.17.1G	Designated	FCA/PRA
SUP 16.17.2R	Designated	FCA/PRA
SUP 16.17.3R	Designated	PRA
SUP 16.17.4R	Designated	FCA/PRA
SUP 16.17.5G	Designated	FCA/PRA
SUP 16 Annex 1R	Deleted	
SUP 16 Annex 2G	Deleted	
SUP 16 Annex 3R	deleted	
SUP 16 Annex 4G	deleted	
SUP 16 Annex 5R	deleted	
SUP 16 Annex 6R	Designated	FCA
SUP 16 Annex 7R	deleted	
SUP 16 Annex 8G	deleted	
SUP 16 Annex 9R	Designated	FCA
SUP 16 Annex 10R	Deleted at LCO	
SUP 16 Annex 11G	Deleted at LCO	
SUP 16 Annex 12G	Designated	FCA
SUP 16 Annex 13R	Designated	FCA/PRA
SUP 16 Annex 14R	Designated	PRA
SUP 16 Annex 15G	Made	PRA
SUP 16 Annex 16R	deleted	
SUP 16 Annex 16AR	Designated	FCA/PRA
SUP 16 Annex 16A.1R	Designated	FCA/PRA
SUP 16 Annex 17	Deleted	
SUP 16 Annex 18	deleted	
SUP 16 Annex 18AR	Designated	FCA
SUP 16 Annex 18BG	Designated	FCA
SUP 16 Annex 19R	deleted	
SUP 16 Annex 19AR	Designated	FCA/PRA

SUP 16 Annex 19BG	Designated	FCA/PRA
SUP 16 Annex 20G	Designated	FCA
SUP 16 Annex 21R	Designated	FCA
SUP 16 Annex 22R	deleted	
SUP 16 Annex 23G	deleted	
SUP 16 Annex 24R	Designated	FCA/PRA
SUP 16 Annex 25G	Designated	FCA/PRA
SUP 16 Annex 26G	Designated	PRA
SUP 16 Annex 27	deleted	
SUP 16 Annex 27AD	Designated	FCA
SUP 16 Annex 27BG	Designated	FCA
SUP 16 Annex 28	deleted	
SUP 16 Annex 28AD	Designated	FCA
SUP 16 Annex 28BG	Designated	FCA
SUP 16 Annex 29R	Designated	FCA
SUP 16 Annex 29AG	Designated	FCA
SUP 16 Annex 30	Designated	FCA
SUP 16 Annex 30AD	Designated	FCA
SUP 16 Annex 30BD	Designated	FCA
SUP 16 Annex 30CD	Designated	FCA
SUP 16 Annex 30DD	Designated	FCA
SUP 16 Annex 30ED	Designated	FCA
SUP 16 Annex 30FD	Designated	FCA
SUP 16 Annex 30G	Designated	FCA
SUP 16 Annex 31AR	Designated	FCA/PRA
SUP 16 Annex 31BG	Designated	FCA/PRA
SUP 16 Annex 32R	Designated	FCA/PRA
SUP 16 Annex 33AR	Designated	PRA
SUP 16 Annex 33BG	Made	PRA

SUP 16 Annex 34AR	Designated	FCA/PRA
SUP 16 Annex 34BG	Designated	FCA/PRA

SCHEDULE A

Part 1

Column 1	Column 2	Column 3
Provisions of the 2000 Act under which the Authority made rules	Corresponding provisions: Financial Conduct Authority	Corresponding provisions: Prudential Regulation Authority
Section 59 (Approval for particular arrangements)	Section 59	Section 59
Section 72 (The competent authority)	Part VI	None
Section 73A (Part 6 Rules)	Section 73A	None
Section 74 (The official list)	Section 74	None
Section 75 (Applications for listing)	Section 75	None
Section 77 (Discontinuance and suspension of listing)	Section 77	None
Section 79 (Listing particulars and other documents)	Section 79	None
Section 80 (General duty of disclosure in listing particulars)	Section 80	None
Section 81 (Supplementary listing particulars)	Section 81	None
Section 84 (Matters which may be dealt with by prospectus rules)	Section 84	None
Section 85 (Prohibition of dealing etc in transferable securities without approved prospectus)	Section 85	None
Section 87 (Election to have prospectus)	Section 87	None
Section 87A (Criteria for approval of prospectus by competent authority)	Section 87A	None
Section 87G (Supplementary prospectus)	Section 87G	None
Section 88 (Sponsors)	Section 88	None
Section 89 (Public censure of	Sections 88A-88F	None

Column 1	Column 2	Column 3
Provisions of the 2000 Act under which the Authority made rules	Corresponding provisions: Financial Conduct Authority	Corresponding provisions: Prudential Regulation Authority
sponsor)		
Section 89A (Transparency rules)	Section 89A	None
Section 89B (Provision of voteholder information)	Section 89B	None
Section 89C (Provision of information by issuers of transferable securities)	Section 89C	None
Section 89D (Notification of voting rights held by issuer)	Section 89D	None
Section 89E (Notification of proposed amendment of issuer's constitution)	Section 89E	None
Section 89F (Transparency rules: interpretation etc)	Section 89F	None
Section 89G (Transparency rules: other supplementary provisions)	Section 89G	None
Section 89O (Corporate governance rules)	Section 89O	None
Section 96 (Obligations of issuers of listed securities)	Section 96	None
Section 96A (Disclosure of information requirements)	Section 96A	None
Section 96C (Suspension of trading)	Section 96C	None
Section 99 (Fees)	Schedule 1ZA, Paragraph 23.	Schedule 1ZB, Paragraph 31.
Section 100 (Penalties)	Sections 312J and 312K, and schedule 1ZA, Part 2.	None
Section 101 (Part 6 rules: general provisions)	Sections 101 and 137T.	None.
Section 118(8) (Market abuse)	Section 118(8)	None
Section 136(2) (Funding of the legal assistance scheme)	Section 136(2)	None
Section 138 (General rule-	Section 137A	Section 137G

Column 1	Column 2	Column 3
Provisions of the 2000 Act under which the Authority made rules	Corresponding provisions: Financial Conduct Authority	Corresponding provisions: Prudential Regulation Authority
making power)		
Section 139 (Miscellaneous ancillary matters)	Section 137B	None
Section 140 (Restrictions on managers of certain collective investment schemes)	Section 137A(1)	Section 137G(1)
Section 141 (Insurance business rules)	Section 137A(1)	Section 137G(1)
Section 142(2) (Insurance business: regulations supplementing Authority's rules)	Section 137A(1)	Section 137G(1)
Section 144 (Price stabilising rules)	Section 137Q	None
Section 145 (Financial promotion rules)	Section 137R	None
Section 146 (Money laundering rules)	Section 137A(1)	None
Section 147 (Control of information rules)	Section 137P	Section 137P
Section 148(3) (Modification or waiver of rules)	Section 138A(3)	Section 138A(3)
Section 149 (Evidential provisions)	Section 138C	Section 138C
Section 150(2) (Actions for damages)	Section 138D(3)	Section 138D(1)
Section 156 (General supplementary powers)	Section 137T	Section 137T
Section 213 (The compensation scheme) (including as referred to in section 216(5) (Continuity of long-term insurance policies) and section 217(7) (Insurers in financial difficulties)	Section 213	Section 213
Section 214 (General)	Section 214	Section 214
Section 215 (Rights of the scheme in relevant person's insolvency)	Section 215	Section 215

Column 1	Column 2	Column 3
Provisions of the 2000 Act under which the Authority made rules	Corresponding provisions: Financial Conduct Authority	Corresponding provisions: Prudential Regulation Authority
Section 216 (Continuity of long-term insurance policies)	Section 216	Section 216
Section 217 (Insurers in financial difficulties)	Section 217	Section 217
Section 218(2)(b) (Annual report)	Section 218(2)(b)	Section 218(2)(b)
Section 223 (Management expenses)	Section 223	Section 223
Section 223C (Payments in error)	Section 223C	Section 223C
Section 224F (Rules about relevant schemes)	Section 224F	Section 224F
Section 226 (Compulsory jurisdiction) (including as applied by regulation 125 of the Payment Services Regulations 2009 (SI 2009/209))	Section 226	None
Section 226A(7) (Consumer credit jurisdiction)	Section 226A(7)	None
Section 229 (Awards)	Section 229	None
Section 234 (Industry funding)	Section 234	None
Section 238(5) (Restrictions on promotion)	Section 238(5)	None
Section 239 (Single property schemes)	Section 239	None
Section 242 (Applications for authorisation of unit trust schemes)	Section 242	None
Section 247 (Trust scheme rules)	Section 247	None
Section 248 (Scheme particulars rules)	Section 248	None
Section 278 (Rules as to scheme particulars)	Section 278	None
Section 283(1) (Facilities and	Section 283(1)	None

Column 1	Column 2	Column 3
Provisions of the 2000 Act under which the Authority made rules	Corresponding provisions: Financial Conduct Authority	Corresponding provisions: Prudential Regulation Authority
information in UK)		
Section 293 (Notification requirements)	Section 293	Section 293
Section 295 (Notification: overseas investment exchanges and overseas clearing houses)	Section 295	Section 295
Section 300B (Duty to notify proposal to make regulatory provision)	Section 300B	Section 300B
Section 322 (Rules applicable to former underwriting members)	None	Section 322
Section 332(1) (Rules in relation to persons to whom the general prohibition does not apply)	Section 332(1)	None
Section 340 (Appointment)	Section 340	Section 340
Paragraph 17 (Fees) of Schedule 1 (The Financial Services Authority)	Schedule 1ZA, Paragraph 23.	Schedule 1ZB, Paragraph 31.
Paragraphs 19 (Establishment) and 20 (Services) of Schedule 3 (EEA Passport Rights)	Paragraphs 19 (Establishment) and 20 (Services) of Schedule 3 (EEA Passport Rights)	Paragraphs 19 (Establishment) and 20 (Services) of Schedule 3 (EEA Passport Rights)
Schedule 7 (The Authority as Competent Authority for Part VI)	Part VI	None
Paragraphs 7(3) (Annual reports), 13 (Authority's procedural rules), 16B (Procedure for complaints etc) and 16D (Enforcement of money awards) of Schedule 17 (The Ombudsman Scheme)	Paragraphs 7(3) (Annual reports), 13 (Authority's procedural rules), 16B (Procedure for complaints etc) and 16D (Enforcement of money awards) of Schedule 17 (The Ombudsman Scheme)	None

SCHEDULE A

Part 2

Column 1	Column 2	Column 3
Provisions of other enactments under which the Authority made rules	Corresponding provisions: Financial Conduct Authority	Corresponding provisions: Prudential Regulation Authority
Regulation 6(1) (FSA rules) of the Open-Ended Investment Companies Regulations 2001 (SI 2001/1228)	Regulation 6(1) (FCA rules) of the Open-Ended Investment Companies Regulations 2001 (SI 2001/1228).	None
Article 4(1) (Designation of pre-commencement provisions) of the Financial Services and Markets Act 2000 (Transitional Provisions and Savings) (Rules) Order 2001 (SI 2001/1534)	Section 137A(1)	Section 137G(1)
Article 15 (Record-keeping and reporting requirements relating to relevant complaints) of the Financial Services and Markets Act 2000 (Transitional Provisions) (Ombudsman and Complaints Scheme) Order 2001 (SI 2001/2326)	Article 15 (Record-keeping and reporting requirements relating to relevant complaints) of the Financial Services and Markets Act 2000 (Transitional Provisions) (Ombudsman and Complaints Scheme) Order 2001 (SI 2001/2326)	None
The Financial Services and Markets Act 2000 (Variation of Threshold Conditions) Order 2001 (SI 2001/2507)	None	The Financial Services and Markets Act 2000 (Variation of Threshold Conditions) Order 2001 (SI 2001/2507)
Articles 4 (Pending applications), 6 (Post-commencement applications), 9 (Article 9 defaults occurring before commencement), 9A (Contributions in relation to mesothelioma claims), 10 (Applications in respect of compulsory liability insurance), 12 (Applications under the new scheme) and 23 (Record-keeping and reporting	Articles 4 (Pending applications), 6 (Post-commencement applications), 9 (Article 9 defaults occurring before commencement), 9A (Contributions in relation to mesothelioma claims), 10 (Applications in respect of compulsory liability insurance), 12 (Applications under the new scheme) and 23 (Record-keeping and reporting	Articles 4 (Pending applications), 6 (Post-commencement applications), 9 (Article 9 defaults occurring before commencement), 9A (Contributions in relation to mesothelioma claims), 10 (Applications in respect of compulsory liability insurance), 12 (Applications under the new scheme) and 23 (Record-keeping and reporting

Column 1	Column 2	Column 3
Provisions of other enactments under which the Authority made rules	Corresponding provisions: Financial Conduct Authority	Corresponding provisions: Prudential Regulation Authority
requirements relating to pre-commencement) of the Financial Services and Markets Act 2000 (Transitional Provisions, Repeals and Savings) (Financial Services Compensation Scheme) Order 2001 (SI 2001/2967).	requirements relating to pre-commencement) of the Financial Services and Markets Act 2000 (Transitional Provisions, Repeals and Savings) (Financial Services Compensation Scheme) Order 2001 (SI 2001/2967).	requirements relating to pre-commencement) of the Financial Services and Markets Act 2000 (Transitional Provisions, Repeals and Savings) (Financial Services Compensation Scheme) Order 2001 (SI 2001/2967).
Articles 9 (Designation of existing provisions to take effect as rules) and 10 (Modifications of existing provisions) of the Financial Services and Markets Act 2000 (Consequential Amendments and Transitional Provisions) (Credit Unions) Order 2002 (SI 2002/1501)	Section 137A(1)	Section 137G(1)
Regulation 3 (Consumer contract requirements: modification of rule-making powers) of the Electronic Commerce Directive (Financial Services and Markets) Regulations 2002 (SI 2002/1775)	Regulation 3 (Consumer contract requirements: modification of rule-making powers) of the Electronic Commerce Directive (Financial Services and Markets) Regulations 2002 (SI 2002/1775)	None
Regulation 2 (Power of the Authority to make rules under section 138 of the Financial Services and Markets Act 2000) of the Financial Services and Markets Act 2000 (Fourth Motor Insurance Directive) Regulations 2002 (SI 2002/2706)	Regulation 2 (Power of the Authority to make rules under section 138 of the Financial Services and Markets Act 2000) of the Financial Services and Markets Act 2000 (Fourth Motor Insurance Directive) Regulations 2002 (SI 2002/2706).	None.
Article 9 (Record-keeping and reporting requirements relating to relevant transitional complaints) of the Financial Services and Markets Act 2000 (Transitional Provisions) (Complaints Relating to General Insurance and Mortgages) Order (SI 2004/454)	Article 9 (Record-keeping and reporting requirements relating to relevant transitional complaints) of the Financial Services and Markets Act 2000 (Transitional Provisions) (Complaints Relating to General Insurance and Mortgages) Order (SI 2004/454).	None

Column 1	Column 2	Column 3
Provisions of other enactments under which the Authority made rules	Corresponding provisions: Financial Conduct Authority	Corresponding provisions: Prudential Regulation Authority
Regulation 2(3) (Application for permission) of the Capital Requirements Regulations 2006 (SI 2006/3221)	Regulation 2(3) (Application for permission) of the Capital Requirements Regulations 2006 (SI 2006/3221)	Regulation 2(3) (Application for permission) of the Capital Requirements Regulations 2006 (SI 2006/3221)
Regulation 82 (Reporting requirements) of the Payment Services Regulations 2009 (SI 2009/209)	Regulation 82 (Reporting requirements) of the Payment Services Regulations 2009 (SI 2009/209).	None
Regulation 92 (Costs of supervision) of the Payment Services Regulations 2009 (SI 2009/209)	Regulation 92 (Costs of supervision) of the Payment Services Regulations 2009 (SI 2009/209).	None
Regulation 49 (Reporting requirements) of the Electronic Money Regulations 2011 (SI 2011/99).	Regulation 49 (Reporting requirements) of the Electronic Money Regulations 2011 (SI 2011/99).	None
Regulation 59 (Costs of supervision) of the Electronic Money Regulations 2011 (SI 2011/99).	Regulation 59 (Costs of supervision) of the Electronic Money Regulations 2011 (SI 2011/99).	None
Articles 3 (Further power for Authority to make rules concerning mesothelioma claims) and 4 (Modification of FSMA in relation to FSA rules for mesothelioma claims) of the Compensation Act 2006 (Contribution for Mesothelioma Claims) Regulations 2006 (SI 2006/3259)	None	Article 3 (Further power for PRA to make rules concerning mesothelioma claims) and 4 (Modification of FSMA in relation to FSA rules for mesothelioma claims) of the Compensation Act 2006 (Contribution for Mesothelioma Claims) Regulations 2006 (SI 2006/3259).
Regulations 8 (Applications for registration), 9 (Applications for admission to the register of issuers), 18 (Notification requirements), 20 (Material changes to the regulated covered bond), 24 (Requirements relating to the asset pool), 25 (Change of owner), 36 (financial penalties policy statement), 46 (Modifications of primary and secondary legislation) of, and	Regulations 8 (Applications for registration), 9 (Applications for admission to the register of issuers), 18 (Notification requirements), 20 (Material changes to the regulated covered bond), 24 (Requirements relating to the asset pool), 25 (Change of owner), 36 (financial penalties policy statement), 46 (Modifications of primary and secondary legislation) of, and	None

Column 1	Column 2	Column 3
Provisions of other enactments under which the Authority made rules	Corresponding provisions: Financial Conduct Authority	Corresponding provisions: Prudential Regulation Authority
paragraph 5 (fees) to the Schedule (Modifications to primary and secondary legislation) to, the Regulated Covered Bonds Regulations 2008 (SI 2008/346)	paragraph 5 (fees) to the Schedule (Modifications to primary and secondary legislation) to, the Regulated Covered Bonds Regulations 2008 (SI 2008/346).	

SCHEDULE A

Part 3

Column 1	Column 2	Column 3
Provisions of the 2000 Act under which the Authority issued codes	Corresponding provisions: Financial Conduct Authority	Corresponding provisions: Prudential Regulation Authority
Section 64(2) (Conduct: statements and codes)	Section 64(2)	Section 64(2)
Section 119 (The code)	Section 119	None
Section 120 (Provisions included in the Authority's code by reference to the City Code)	Section 120	None
Section 121 (Codes: procedure)	Section 121	None

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Part 4

Column 1	Column 2	Column 3
Provisions of the 2000 Act under which the Authority issued statements	Corresponding provisions: Financial Conduct Authority	Corresponding provisions: Prudential Regulation Authority
Section 64 (Conduct: statements and codes)	Section 64	Section 64
Section 64(1) (Conduct: statements and codes)	Section 64(1)	Section 64(1A)
Section 69 (Statement of policy) (including as applied by paragraph 1 of Schedule 5 to the Payment Services Regulations 2009 (SI 2009/209) and paragraph 1 of Schedule 3 to the Electronic Money Regulations 2011 (SI 2011/99).)	Section 69	Section 69
Section 69(1) (Statement of policy)	Section 69(1)	Section 69(1)
Section 93 (Statement of policy)	Section 93	None
Section 124 (Statement of policy)	Section 124	None
Section 165B(6) (Safeguards etc in relation to exercise of power under section 165A)	None	Section 165B(6)
Section 169(9) (Investigations etc in support of overseas regulator) (including as applied by paragraph 3 of Schedule 5 to the Payment Services Regulations 2009 (SI 2009/209) and paragraph 3 of Schedule 3 to the Electronic Money Regulations 2011 (SI 2011/99).)	Section 169(9)	Section 169(9)
Section 210 (Statements of policy) (including as applied by regulation 86(6) of the Payment Services Regulations 2009 (SI 2009/209) and regulation 53 (6) of the Electronic Money Regulations 2011 (SI 2011/99).)	Section 210	Section 210
Section 210(1) (Statements of policy)	Section 210(1)	Section 210(1)

Column 1	Column 2	Column 3
Provisions of the 2000 Act under which the Authority issued statements	Corresponding provisions: Financial Conduct Authority	Corresponding provisions: Prudential Regulation Authority
Section 395 (The Authority's procedures) (including as applied by paragraph 7 of Schedule 5 to the Payment Services Regulations 2009 (SI 2009/209) and paragraph 8 of Schedule 3 to the Electronic Money Regulations 2011 (SI 2011/99).)	Section 395	Section 395

SCHEDULE A

Part 5

Column 1	Column 2	Column 3
Provisions of other enactments under which the Authority issued statements	Corresponding provisions: Financial Conduct Authority	Corresponding provisions: Prudential Regulation Authority
Regulation 42 (Guidance) of the Regulated Covered Bonds Regulations 2008 (SI 2008/346)	Regulation 42 (Guidance) of the Regulated Covered Bonds Regulations 2008 (SI 2008/346).	None
Regulation 44 (Warning notices and decision notices) of the Regulated Covered Bonds Regulations 2008 (SI 2008/346)	Regulation 44 (Warning notices and decision notices) of the Regulated Covered Bonds Regulations 2008 (SI 2008/346).	None
Regulation 93 (Guidance) of the Payment Services Regulations 2009 (SI 2009/209)	Regulation 93 (Guidance) of the Payment Services Regulations 2009 (SI 2009/209).	None
Regulation 60 (Guidance) of the Electronic Money Regulations 2011 (SI 2011/99).	Regulation 60 (Guidance) of the Electronic Money Regulations 2011 (SI 2011/99).	None

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Part 6

Column 1	Column 2	Column 3
Provisions of the 2000 Act under which the Authority directed, required or specified:	Corresponding provisions: Financial Conduct Authority	Corresponding provisions: Prudential Regulation Authority
Section 51 (Applications under this Part)	Section 55U	Section 55U
Section 60 (Applications for approval)	Section 60	Section 60
Section 148(3) (Modification or waiver of rules)	Section 138A(3)	Section 138A(3)
Section 182 (Notification)	Section 179	None
Section 242 (Applications for authorisation of unit trust schemes)	Section 242	None
Section 250 (Modification or waiver of rules)	Section 250	None
Sections 250(4) and (5) (Modification or waiver of rules)	Sections 250(4) and (5)	None
Section 270(6)(b) (Schemes authorised in designated countries or territories)	Section 270(6)(b)	None
Section 274 (Applications for recognition of individual schemes)	Section 274	None
Section 287 (Application by an investment exchange)	Section 287	None
Section 294 (Modification or waiver of rules)	Section 294	Section 294
Section 294(2) (Modification or waiver of rules)	Section 294(2)	Section 294(2)
Section 316 (Direction by Authority)	Section 316	Section 316
Section 317 (The core provisions)	Section 317	Section 317
Section 318 (Exercise of powers through Council)	Section 318	Section 318

Column 1	Column 2	Column 3
Provisions of the 2000 Act under which the Authority directed, required or specified:	Corresponding provisions: Financial Conduct Authority	Corresponding provisions: Prudential Regulation Authority
Paragraph 5(4) (Notice to Authority) of Schedule 4 (Treaty Rights)	Paragraph 5(4) (Notice to UK Regulator) of Schedule 4 (Treaty Rights)	Paragraph 5(4) (Notice to UK Regulator) of Schedule 4 (Treaty Rights)

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Part 7

Column 1	Column 2	Column 3
Provisions of other enactments under which the Authority directed, required or specified	Corresponding provisions: Financial Conduct Authority	Corresponding provisions: Prudential Regulation Authority
Regulations 7(3) and (4) (Modification or waiver of FSA rules) and 12 (Application for authorisation) of the Open-Ended Investment Companies Regulations 2001 (SI 2001/1228)	Regulations 7(3) and (4) (Modification or waiver of FSA rules) and 12 (Application for authorisation) of the Open-Ended Investment Companies Regulations 2001 (SI 2001/1228).	None
Regulation 49 (Reporting requirements) of the Electronic Money Regulations 2011 (SI 2011/99).	Regulation 49 (Reporting requirements) of the Electronic Money Regulations 2011 (SI 2011/99).	None

SCHEDULE A

Part 8

Column 1	Column 2	Column 3
Provisions of the 2000 Act under which the Authority made complaints schemes	Corresponding provisions: Financial Conduct Authority	Corresponding provisions: Prudential Regulation Authority
Paragraph 7 (Arrangements for the investigation of complaints) of Schedule 1 (The Financial Services Authority)	Part 6 of the Financial Services Act 2012	Part 6 of the Financial Services Act 2012

SCHEDULE A

Part 9

Column 1	Column 2	Column 3
Provisions of the 2000 Act under which the Authority gave guidance	Corresponding provisions: Financial Conduct Authority	Corresponding provisions: Prudential Regulation Authority
Section 157(1) (Guidance)	Section 139A(1)	None
Section 158A (Guidance on outsourcing by investment firms and credit institutions)	None	None

SCHEDULE A

Part 10

Column 1	Column 2	Column 3
Provisions of other enactments under which the Authority gave guidance	Corresponding provisions: Financial Conduct Authority	Corresponding provisions: Prudential Regulation Authority
Article 11(1) (Guidance) of the Financial Services and Markets Act 2000 (Transitional Provisions and Savings) (Rules) Order 2001 (SI 2001/1534)	Section 139A(1)	None
Article 14 (Guidance on continued provisions) of the Financial Services and Markets Act 2000 (Consequential Amendments and Transitional Provisions) (Credit Unions) Order 2002 (SI 2002/1501)	Article 14 (Guidance on continued provisions) of the Financial Services and Markets Act 2000 (Consequential Amendments and Transitional Provisions) (Credit Unions) Order 2002 (SI 2002/1501)	None
Articles 9D (Applications for certificates) and 9F (Revocation of certificate on request) of the Regulated Activities Order	Articles 9D (Applications for certificates) and 9F (Revocation of certificate on request) of the Regulated Activities Order	None
Articles 9G (Obtaining information from certified persons etc) and 9H (Rules prohibiting the issue of electronic money at a discount) of the Regulated Activities Order	Articles 9G (Obtaining information from certified persons etc) and 9H (Rules prohibiting the issue of electronic money at a discount) of the Regulated Activities Order	None
Regulation 14 (Guidance) of the Cross-Border Payments in Euro Regulations 2010 (SI 2010/89)	Regulation 15 of the Payments in Euro (Credit Transfers and Direct Debits) Regulations 2012 (SI 2012/3122)	None
Regulation 60 (Guidance) of the Electronic Money Regulations 2011 (SI 2011/99).	Regulation 60 (Guidance) of the Electronic Money Regulations 2011 (SI 2011/99).	None

