

**PRA RULEBOOK: REGULATORY REPORTING (AMENDMENT No.1) INSTRUMENT
2015**

Powers exercised

- A. The Prudential Regulation Authority (“PRA”) makes this instrument in the exercise of the following powers and related provisions in the Financial Services and Markets Act 2000 (“the Act”):
 - (1) section 137G (The PRA’s general rules); and
 - (2) section 137T (General supplementary powers).
- B. The rule-making powers referred to above are specified for the purpose of section 138G(2) (Rule-making instrument) of the Act.

Pre-conditions to making

- C. In accordance with section 138J of the Act (Consultation by the PRA), the PRA consulted the Financial Conduct Authority. After consulting, the PRA published a draft of proposed rules and had regard to representations made.

PRA Rulebook: Regulatory Reporting Instrument 2015

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

Commencement

- E. This instrument comes into force on 1 January 2016.

Citation

- F. This instrument may be cited as the PRA Rulebook: Regulatory Reporting (Amendment No.1) Instrument 2015.

By order of the Board of the Prudential Regulation Authority

10 December 2015

Annex

Amendments to the Regulatory Reporting Part

In this Annex, new text is underlined and deleted text is struck through.

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Part

REGULATORY REPORTING

Chapter content

...

16. DATA ITEMS AND OTHER FORMS

17. COMPLIANCE REPORTS

18. NOTIFICATIONS REGARDING CHANGE OF ACCOUNTING REFERENCE DATE

19. NOTIFICATIONS REGARDING FINANCIAL INFORMATION REPORTING UNDER THE CRR

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1 APPLICATION AND DEFINITIONS

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1.2 ...

data items

means one or more *data elements* that are grouped together in a prescribed format (unless specified in this Part as “no standard format”) and required to be submitted by a *firm*.

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2 REPORTING REQUIREMENTS – DATA ITEMS

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2.7 A bank must also submit *data items* as required by Chapter 17.

3 REPORTING REQUIREMENTS – FREQUENCY AND PERIOD

3.1 Where a firm is required to submit *data items* in accordance with Chapter 2 2.1 to 2.3, it must...

4 REPORTING REQUIREMENTS – SUBMISSION DATES

4.1 Where a firm is required to submit *data items* in accordance with Chapter 2 2.1 to 2.3, it must...

4.2 If the due date for submission of a *data item* required by this Part falls on a day which is not a *business day*, the *data item* must be submitted so as to be received by the PRA no later than the first *business day* after the due date.

4.3 Unless otherwise stated, if the reporting frequency for submission of a *data item* required by this Part is expressed as half yearly, quarterly or monthly and the due date for submission is expressed as a set period of time:

- (1) the first due date for submission after the *firm's accounting reference date* is to be calculated as the last day of that set period from the *accounting reference date*; and
- (2) thereafter, until the *firm's next accounting reference date*, the due dates for submission are to be calculated as the last day of that set period from:
 - (a) the date falling six months after the *firm's accounting reference date*, in the case of half yearly reporting frequency;
 - (b) the dates falling every three months after the *firm's accounting reference date*, in the case of quarterly reporting frequency; and
 - (c) the dates falling every month after the *firm's accounting reference date*, in the case of monthly reporting frequency.

5 REPORTING REQUIREMENTS – SUBMISSION METHOD

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5.3 ~~SUP 16.3.6 R to SUP 16.3.10 G in the supervision manual in the *PRA Handbook* apply to *data items* specified as “No standard format.” Unless otherwise stated, *firms* must submit *data items* specified as “No standard format” via electronic mail to regulatoryreporting@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).~~

5.4 A *data item* must:

- (1) give the firm reference number (or all the firm reference numbers in those cases where a *data item* is submitted on behalf of a number of *firms*); and
- (2) if submitted in paper form, be submitted with the cover sheet specified in 16.25 duly completed.

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16 DATA ITEMS AND OTHER FORMS

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16.25 Cover sheet can be found [here](#).

17 COMPLIANCE REPORTS

17.1 This Chapter applies only to *banks*.

17.2 A *firm* must submit to the PRA the duly completed *data items* described in and in accordance with the following table, which sets out:

- (1) the applicable *data items*;
- (2) the applicable reporting frequencies for submission of *data items*; and
- (3) the applicable due dates for submission. The due dates are the last day of the periods given in the table below following the relevant reporting frequency period.

<u>Description of <i>data item</i></u>	<u><i>Data item</i></u>	<u>Frequency</u>	<u>Due date</u>
List of all <i>overseas regulators</i> for each legal entity in the <i>firm's group</i>	No standard format	Annually	6 months after the <i>firm's accounting reference date</i>
Organogram showing each <i>authorised person</i> in the <i>firm's group</i>	No standard format	Annually	6 months after the <i>firm's accounting reference date</i>

18 NOTIFICATIONS REGARDING CHANGE OF ACCOUNTING REFERENCE DATE

- 18.1 A firm must notify the PRA if it changes its accounting reference date by submitting the form referred to in Notifications 10.2 (Standing Data Form).
- 18.2 When a firm extends its accounting period, it must make the notification in 18.1 before the previous accounting reference date.
- 18.3 When a firm shortens its accounting period, it must make the notification in 18.1 before the new accounting reference date.
- 18.4 The Notifications Part, including Notifications 5.3A and 5.5 (Core Information Requirements), applies to any notification made under 18.1.

19 NOTIFICATIONS REGARDING FINANCIAL INFORMATION REPORTING UNDER THE CRR

- 19.1 A firm must notify the PRA if it is required to report financial information in accordance with Article 99(2) of the CRR.
- 19.2 A firm must notify the PRA when it ceases to report financial information in accordance with Article 99(2) of the CRR.
- 19.3 A firm must notify the PRA if it adjusts its reporting reference dates for financial information under Article 99 of the CRR from the calendar year to its accounting year-end.
- 19.4 The Notifications Part, including Notifications 7.4 (Form and Method of Communication), applies to any notification made under this Chapter.

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