

**PRA RULEBOOK: CRR FIRMS: REGULATORY REPORTING (AMENDMENT) (NO. 3)  
INSTRUMENT 2016**

**Powers exercised**

- A. The Prudential Regulation Authority (“PRA”) makes this instrument in the exercise of the following powers 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: CRR Firms: Regulatory Reporting Amendment (No. 3) Instrument 2016**

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

**Commencement**

- E. The Annex of this instrument comes into force on 1 January 2018.

**Citation**

- F. This instrument may be cited as the PRA Rulebook: CRR Firms: Regulatory Reporting Amendment (No. 3) Instrument 2016.

**By order of the Board of the Prudential Regulation Authority**  
6 December 2016

## Annex

### Amendments to the Regulatory Reporting Part

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

#### 1 APPLICATION AND DEFINITIONS

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1.2

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IFRS firm

means a firm applying international accounting standards as applicable under Regulation (EC) No 1606/2002.

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#### 2 REPORTING REQUIREMENTS – DATA ITEMS

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2.2A Where, in accordance with 2.1, a firm is required to submit the data item in respect of statement of profit or loss under any RAG, that firm is not required to submit the data item in respect of income statement under any RAG.

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#### 6 REGULATED ACTIVITY GROUPS

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6.1 Unless otherwise indicated, ~~firms~~ firms must comply with the rules specified in the following table (which set out the *data items*, frequency and submission periods as applicable to each RAG) in accordance with Chapters 2, 3 and 4.

(1)	(2)	(3)	(4)	
<b>RAG number</b>	<i>Regulated Activities</i>	<b>Rules containing:</b>		
		<u>applicable data items</u>	<b>reporting frequency / period</b>	<b>due date</b>
RAG 1	<ul style="list-style-type: none"> <li>• <i>accepting deposits</i></li> <li>• <i>meeting of repayment claims</i></li> <li>• <i>managing dormant</i></li> </ul>	<p>7.1, except that the requirements to:</p> <p><u>(1) submit data items FSA001 and FSA002 templates 1.1, 1.2, 1.3, 2 and 3 of Annexes III or IV of the Supervisory Reporting</u></p>	<b>7.2</b>	<b>7.3</b>

	<i>account funds (including the investment of such funds)</i>	<u>ITS</u> on a consolidated basis; and <u>(2) submit PRA108 on a consolidated basis</u>  does not apply to a <u>firm</u> which is required to report financial information under Article 99(2) of <u>CRR.FINREP firms</u>		
...				
RAG 3	• <i>dealing in investments as principal</i>	<b>9.1</b> <b>9.2</b> for UK designated investment firms, except that the requirements to: <u>(1) submit <del>data items</del> FSA001 and FSA002 templates 1.1, 1.2, 1.3, 2 and 3 of Annexes III or IV of the Supervisory Reporting ITS</u> on a consolidated basis; and <u>(2) submit PRA108 on a consolidated basis</u>  does not apply to a <u>firm</u> which is required to report financial information under Article 99(2) of <u>CRR.FINREP firms</u>	<b>9.1</b>  <b>9.3</b> for UK designated investment firms	<b>9.1</b>  <b>9.4</b>
RAG 4	• <i>managing investments</i>  • <i>establishing, operating or winding-up a collective investment scheme</i>	<b>10.2</b> for UK designated investment firms, except that the requirement to submit <del>data items</del> FSA001 and FSA002 on a consolidated basis does not apply to <u>FINREP firms</u>	<b>10.3</b> for UK designated investment firms	<b>10.4</b>
...				

## 7 REGULATED ACTIVITY GROUP 1

7.1 The applicable *data items* referred to in the table in 6.1 are set out according to *firm* type in the table below:

RAG 1	Prudential category of <i>firm</i> , applicable <i>data items</i> and reporting format (1)					
	UK bank	Building society	Non-EEA bank	EEA bank that has	[deleted.]	Dormant account fund

				<i>permissi on to accept deposits and that has its register ed office (or, if it has no register ed office, its head office) outside the EU</i>		<i>operator (12)</i>
<b>Description of data item</b>						
...						
Balance sheet	FSA001 (2) <u>Either:</u> (1) <u>Templates</u> <u>1.1, 1.2, 1.3</u> <u>at Annex III</u> <u>of the</u> <u>Supervisory</u> <u>Reporting</u> <u>ITS; or</u> (2) <u>Templates</u> <u>1.1, 1.2, 1.3</u> <u>at Annex IV</u> <u>of the</u> <u>Supervisory</u> <u>Reporting</u> <u>ITS</u> <u>((2),(21))</u>	FSA001 (2) <u>Either:</u> (1) <u>Templates</u> <u>1.1, 1.2,</u> <u>1.3 at</u> <u>Annex III of</u> <u>the</u> <u>Supervisor</u> <u>∨</u> <u>Reporting</u> <u>ITS; or</u> (2) <u>Templates</u> <u>1.1, 1.2,</u> <u>1.3 at</u> <u>Annex IV</u> <u>of the</u> <u>Supervisor</u> <u>∨</u> <u>Reporting</u> <u>ITS</u> <u>((2),(21))</u>	-	-	[deleted.]	-
Income statement	FSA002 (2)	FSA002 (2)	FSA002	-	[deleted.]	-

[deleted.]						
<u>Statement of profit or loss</u>	<p><u>Either:</u></p> <p>(1) <u>Template 2 at Annex III of the Supervisory Reporting ITS; or</u></p> <p>(2) <u>Template 2 at Annex IV of the Supervisory Reporting ITS</u></p> <p><u>((2),(21))</u></p>	<p><u>Either:</u></p> <p>(1) <u>Template 2 at Annex III of the Supervisor y Reporting ITS; or</u></p> <p>(2) <u>Template 2 at Annex IV of the Supervisor y Reporting ITS</u></p> <p><u>((2),(21))</u></p>	<p><u>Either:</u></p> <p>(1) <u>Template 2 at Annex III of the Supervisor y Reporting ITS; or</u></p> <p>(2) <u>Template 2 at Annex IV of the Supervisor y Reporting ITS</u></p> <p><u>(21)</u></p>	=	=	=
<u>Statement of comprehensive income</u>	<p><u>Either:</u></p> <p>(1) <u>Template 3 at Annex III of the Supervisory Reporting ITS; or</u></p> <p>(2) <u>Template 3 at Annex IV of the Supervisory Reporting ITS</u></p> <p><u>((2),(21))</u></p>	<p><u>Either:</u></p> <p>(1) <u>Template 3 at Annex III of the Supervisor y Reporting ITS; or</u></p> <p>(2) <u>Template 3 at Annex IV of the Supervisor y Reporting ITS</u></p> <p><u>((2),(21))</u></p>	=	=	=	=
...						
Forecast data	<p><u>FSA014 (9)</u></p> <p><u>PRA104 (9)</u></p> <p><u>PRA105 (9)</u></p> <p><u>PRA106 (9)</u></p> <p><u>PRA107 (9)</u></p>	<p><u>FSA014 (9)</u></p> <p><u>PRA104 (9)</u></p> <p><u>PRA105 (9)</u></p> <p><u>PRA106 (9)</u></p> <p><u>PRA107 (9)</u></p>	-	-	-	-
...						
<u>Memorandum</u>	<u>PRA108 (2)</u>	<u>PRA108 (2)</u>	=	=	=	=

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

7.2 The applicable reporting frequencies for submission of *data items* and periods referred to in 7.1 are set out in the table below according to firm type. Reporting frequencies are calculated from a *firm's accounting reference date*, unless indicated otherwise.

<i>Data item</i>	<b>UK banks and building societies (on an unconsolidated or individual consolidated basis) (9)</b>	[deleted.]	<b>UK banks and building societies (on a UK consolidation group or, as applicable, defined liquidity group basis)</b>	<b>Other members of RAG 1</b>
...				
FSA004 [deleted.]	Quarterly [deleted.]		Half yearly [deleted.]	-
FSA002 [deleted.]	Quarterly [deleted.]		Half yearly [deleted.]	Half yearly [deleted.]
...				
FSA014	Half yearly [deleted.]		Half yearly [deleted.]	-
...				
Templates 1.1, 1.2, 1.3 at Annex III or IV of the <i>Supervisory Reporting ITS</i>	Quarterly (11)		Quarterly (11)	=
Template 2 at Annex III or IV of the <i>Supervisory Reporting</i>	Quarterly (11)		Quarterly (11)	Half-yearly (11)

<u>ITS</u>				
<u>Template 3 at Annex III or IV of the Supervisory Reporting ITS</u>	<u>Quarterly (11)</u>		<u>Quarterly (11)</u>	=
<u>PRA104</u>	<u>Half-yearly (11)</u>		<u>Half-yearly (11)</u>	=
<u>PRA105</u>	<u>Half-yearly (11)</u>		<u>Half-yearly (11)</u>	=
<u>PRA106</u>	<u>Half-yearly (11)</u>		<u>Half-yearly (11)</u>	=
<u>PRA107</u>	<u>Half-yearly (11)</u>		<u>Half-yearly (11)</u>	=
<u>PRA108</u>	<u>Quarterly</u>		<u>Half-yearly</u>	=

...

- (9) A firm which has an individual consolidation permission must submit data items FSA001, FSA002, FSA005, FSA011, FSA014, FSA015, FSA017, and FSA045, Templates 1.1, 1.2, 1.3, 2 and 3 at Annex III or IV of the Supervisory Reporting ITS, PRA104, PRA105, PRA106, PRA107 and PRA108 on an individual consolidated basis, and all other data items in this column on an unconsolidated basis. All other firms must submit all data items in this column on an unconsolidated basis.

...

- (11) Reporting frequencies and reporting periods for these data items are calculated on a calendar year basis and not from a firm's accounting reference date unless the firm notifies the PRA that it intends to adjust its reporting reference date for submission of the data item from the calendar year to its accounting year-end in accordance with 19.3A. Where a firm reports on a calendar year basis:
- (a) a month begins on the first day of the calendar month and ends on the last day of that month;
  - (b) quarters end on 31 March, 30 June, 30 September and 31 December; and
  - (c) half years end on 30 June and 31 December.

7.3 The applicable due dates for submission referred to in the table in 6.1 are set out in the table below. The due dates are the last day of the periods given in the table below following the relevant reporting frequency period set out in 7.2, unless indicated otherwise.

RAG 1						
<i>Data item</i>	<b>Daily</b>	<b>Weekly</b>	<b>Monthly</b>	<b>Quarterly</b>	<b>Half yearly</b>	<b>Annually</b>
...						
FSA004 <del>[deleted.]</del>	-	-	-	20 <i>business days</i> <del>[deleted.]</del>	45 <i>business days</i> <del>[deleted.]</del>	-
FSA002 <del>[deleted.]</del>	-	-	-	20 <i>business days</i> <del>[deleted.]</del>	45 <i>business days</i> <del>[deleted.]</del>	-
...						
FSA014 <del>[deleted.]</del>	-	-	-	-	30 <i>business days</i> (3); 45 <i>business days</i> (4) <del>[deleted.]</del>	-
...						
<u>Templates 1.1, 1.2, 1.3 at Annex III or IV of the Supervisory Reporting ITS</u>	=	=	=	30 <i>business days</i>	=	=
<u>Template 2 at Annex III or IV of the Supervisory Reporting ITS</u>	=	=	=	30 <i>business days</i>	30 <i>business days</i>	=
<u>Template 3 at Annex III or IV of the Supervisory Reporting ITS</u>	=	=	=	30 <i>business days</i>	=	=
<u>PRA104</u>	=	=	=	=	45 <i>business days</i>	=
<u>PRA105</u>	=	=	=	=	45 <i>business days</i>	=
<u>PRA106</u>	=	=	=	=	45 <i>business</i>	=



					<u>days</u>	
<u>PRA107</u>	=	=	=	=	<u>45 business days</u>	=
<u>PRA108</u>	=	=	=	<u>20 business days (3)</u>	<u>45 business days (4)</u>	=

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## 9 REGULATED ACTIVITY GROUP 3

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9.2 The applicable *data items* referred to in the table in 6.1 for a *UK designated investment firm* are set out in the table below:

<b>RAG 3</b>	
<b>Description of <i>data item</i></b>	<b>Applicable <i>data items</i> (1)</b>
...	
Balance sheet	FSA001 (2) <u>Either:</u> (1) <u>Templates 1.1, 1.2, 1.3 at Annex III of the Supervisory Reporting ITS; or</u> (2) <u>Templates 1.1, 1.2, 1.3 at Annex IV of the Supervisory Reporting ITS</u>  <u>((2), (18))</u>
<del>Income statement</del> <u>Statement of profit or loss</u>	FSA002 (2) <u>Either:</u> (1) <u>Template 2 at Annex III of the Supervisory Reporting ITS; or</u> (2) <u>Template 2 at Annex IV of the Supervisory Reporting ITS</u>  <u>((2), (18))</u>
<u>Statement of comprehensive income</u>	<u>Either:</u> (1) <u>Template 3 at Annex III of the Supervisory Reporting ITS; or</u> (2) <u>Template 3 at Annex IV of the Supervisory Reporting ITS</u>

	<u>((2), (18))</u>
...	
<u>Memorandum items</u>	<u>PRA108 (2)</u>

...

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

...

9.3 The applicable reporting frequencies for submission of *data items* and periods referred to in 9.2 are set out in the table below. Reporting frequencies are calculated from a *firm's accounting reference date*, unless indicated otherwise.

<b>RAG 3</b>	
<i>Data item</i>	<b>Reporting frequency</b>
...	
FSA004	Quarterly
FSA002	Quarterly
...	
<u>Templates 1.1, 1.2, 1.3 at Annex III or IV of the Supervisory Reporting ITS</u>	<u>Quarterly (6)</u>
<u>Template 2 at Annex III or IV of the Supervisory Reporting ITS</u>	<u>Quarterly (6)</u>
<u>Template 3 at Annex III or IV of the Supervisory Reporting ITS</u>	<u>Quarterly (6)</u>
<u>PRA108</u>	<u>Quarterly or half yearly ((6) and (7))</u>

...

(6) Reporting frequencies and reporting periods for these *data items* are calculated on a calendar year basis and not from a firm's *accounting reference date* unless the *firm* notifies the *PRA* that it intends to adjust its reporting reference date for submission of the *data item* from the calendar year to its accounting year-end in accordance with 19.3A. Where a *firm* reports on a calendar year basis:

(a) a month begins on the first day of the calendar month and ends on the last day of that month;

(b) quarters end on 31 March, 30 June, 30 September and 31 December;  
and

(c) half years end on 30 June and 31 December.

(7) If the report is on an individual basis the reporting is quarterly. If the report is on a consolidated basis, the reporting frequency is half yearly.

9.4 The applicable due dates for submission referred to in the table in 6.1 are set out in the table below. The due dates are the last day of the periods given in the table below following the relevant reporting frequency period set out in 9.3, unless indicated otherwise.

<b>RAG 3</b>						
<i>Data item</i>	<b>Daily</b>	<b>Weekly</b>	<b>Monthly</b>	<b>Quarterly</b>	<b>Half yearly</b>	<b>Annually</b>
...						
FSA004	-	-	-	20 <i>business days</i>	30 <i>business days (1);</i> 45 <i>business days (2)</i>	
FSA002				20 <i>business days</i>	30 <i>business days (1);</i> 45 <i>business days (2)</i>	
...						
<u>Templates 1.1, 1.2, 1.3 at Annex III or IV of the Supervisory Reporting ITS</u>	=	=	=	30 <i>business days</i>	=	=
<u>Template 2 at Annex III or IV of the Supervisory Reporting ITS</u>	=	=	=	30 <i>business days</i>	=	=
<u>Template 3 at Annex III or IV of the Supervisory Reporting ITS</u>	=	=	=	30 <i>business days</i>	=	=
<u>PRA108</u>	=	=	=	20 <i>business</i>	45 <i>business</i>	=

				<u>days</u>	<u>days</u>	
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## 16 DATA ITEMS AND OTHER FORMS

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16.1 ~~FSA001 can be found here.~~[deleted.]

16.2 ~~FSA002 can be found here.~~[deleted.]

...

16.6 ~~FSA014 can be found here.~~[deleted.]

...

16.26 PRA104 can be found **here**.

16.27 PRA105 can be found **here**.

16.28 PRA106 can be found **here**.

16.29 PRA107 can be found **here**.

16.30 PRA108 can be found **here**.

16.31 Templates 1.1 ,1.2, 1.3, 2 and 3 at Annexes III and IV of the *Supervisory Reporting ITS* can be found **here**.

## 19 NOTIFICATIONS REGARDING FINANCIAL INFORMATION REPORTING UNDER THE CRR

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19.3A A firm which is required to complete any of the following *data items* must notify the PRA if it adjusts its reporting reference dates for the *data item* from the calendar year to its accounting year-end:

(1) Any of templates 1.1 ,1.2, 1.3, 2 and 3 at Annexes III and IV of the *Supervisory Reporting ITS*;

(2) PRA104;

(3) PRA105;

(4) PRA106; or

(5) PRA107.

19.3B A firm which is notifying the PRA under 19.3A must do so using the form that can be found **here**.