

**PRA RULEBOOK: CRR FIRMS: LIQUIDITY REGULATORY REPORTING (AMENDMENT)
INSTRUMENT 2017**

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: Liquidity Regulatory Reporting (Amendment) Instrument 2017

- D. The PRA makes the rules in Annexes A and B to this instrument.

Commencement

- E. This instrument comes into force on Monday 27th February 2017.

Citation

- F. This instrument may be cited as the PRA Rulebook: Liquidity Regulatory Reporting (Amendment) Instrument 2017

By order of the Board of the Prudential Regulation Authority

21 February 2017

Annex A

Amendments to the Glossary

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

...

~~whole-firm liquidity modification~~

~~means a modification to the overall liquidity adequacy rule of the kind described in BIPRU 12.8.22G in the PRA handbook as in effect on 30 September 2015 granted to a firm and in effect on that date.~~

...

Annex B

Amendments to the Regulatory Reporting Part

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

...

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 permission to accept deposits and that has its registered office (or, if it has no registered office, its head office) outside the EU	[deleted]	Dormant account fund operated
...						
Daily Flows	FSA047 ((13), (16) and (18))	FSA047 ((13), (16) and (18))	FSA047 ((13), (15), (16) and (18))	FSA047 ((13), (15), (16) and (18))	-	-
Enhanced Mismatch Report	FSA048 ((13), (16) and (18))	FSA048 ((13), (16) and (18))	FSA048 (Notes 13, 15, 16 and 18)	FSA048 (Notes 13, 15, 16 and 18)	-	-

...

13) A *firm* must complete this item separately on each of the following bases that are applicable.

- (a) It must complete it on an individual basis ~~(including on the basis of the *firm's* UK branch)~~. Therefore even if it has an *individual consolidation permission* it must complete the item on an unconsolidated basis by reference to the *firm* alone.

...

...

(15) ~~(a) If the firm has a whole-firm liquidity modification it must complete this item on the basis of the whole firm (or at any other reporting level the whole-firm liquidity modification may require) and not just its UK branch.~~~~[deleted]~~

~~(b) If the firm does not have a whole-firm liquidity modification, there is no obligation to report this item.~~

...

(18) Unless otherwise stated in the relevant modification, any changes to reporting requirements caused by a firm receiving an *intra-group liquidity modification* ~~or a whole-firm liquidity modification~~ (or a variation to one) do not take effect until the first day of the next reporting period applicable under the changed reporting requirements for the *data item* in question if the firm receives that *intra-group liquidity modification*, ~~whole-firm liquidity modification~~ or variation part of the way through such a period. If the change is that the firm does not have to report a particular *data item* or does not have to report it at a particular *reporting level*, the firm must nevertheless report that item or at that *reporting level* for any reporting period that has already begun.

...

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.

...

(4) (a) If the report is on an individual basis (and the *firm* is not a *UK firm*) the reporting frequency is as follows:

- (i) weekly if the *firm* is a *standard frequency liquidity reporting firm*; and
- (ii) monthly if the *firm* is a *low frequency liquidity reporting firm*.

~~(b) If the firm has a whole-firm liquidity modification (a) does not apply and instead the frequency of individual reporting is quarterly (or whatever other frequency the whole-firm liquidity modification requires).~~

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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.

...

(5) It is one *month* if the report relates to a *non-UK DLG by modification* ~~or the firm has a whole-firm liquidity modification~~.