

**PRA RULEBOOK: CRR FIRMS: REPORTING PILLAR 2 AMENDMENT NO. 1  
INSTRUMENT 2018**

**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: CRR Firms: Reporting Pillar 2 Amendment No. 1 Instrument 2018**

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

**Commencement**

- E. This instrument comes into force on 1 October 2018.

**Citation**

- F. This instrument may be cited as the PRA Rulebook: CRR Firms: Reporting Pillar 2 Amendment No.1 Instrument 2018.

**By order of the Board of the Prudential Regulation Committee**

25 April 2018.

## Annex A

### Amendments to the Glossary

In the Glossary Part of the PRA Rulebook insert the following new definitions.

#### data element

means a discrete fact or individual piece of information relating to a particular field within a data item.

#### data items

means one or more related data elements that are grouped together into a prescribed format and required to be submitted by a firm.

#### Supervisory Reporting ITS

means Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council, as amended from time to time.

#### total assets

means:

- (1) for a firm which is required to submit data item FSA001, the sum of the firm's assets as recorded at Cells 20A plus 20B of that data item;
- (2) for a firm which is required to submit data item template 1.01 of Annex III of the Supervisory Reporting ITS, the sum of the firm's assets as recorded at row 380 of that data item; or
- (3) for a firm which is required to submit data item template 1.01 of Annex IV of the Supervisory Reporting ITS, the sum of the firm's assets as recorded at row 380 of that data item.

## Annex B

### 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 In this Part, the following definitions shall apply:

...

~~data element~~

~~means a discrete fact or individual piece of information relating to a particular field within a data item.~~

...

~~total assets~~

~~means:~~

~~(1) for a firm which is required to submit data item FSA001, the sum of the firm's assets as recorded at Cells 20A plus 20B of that data item;~~

~~(2) for a firm which is required to submit data item template 1.01 of Annex III of the Supervisory Reporting ITS, the sum of the firm's assets as recorded at row 380 of that data item; or~~

~~(3) for a firm which is required to submit data item template 1.01 of Annex IV of the Supervisory Reporting ITS, the sum of the firm's assets as recorded at row 380 of that data item.~~

...

~~Supervisory Reporting ITS~~

~~means Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council, as amended from time to time.~~

## Annex C

### Amendments to the Reporting Leverage Ratio Part

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

#### 1 APPLICATION AND DEFINITIONS

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...

1.2 In this Part, the following definitions shall apply:

...

~~data element~~

~~means a discrete fact or individual piece of information relating to a particular field within a data item.~~

~~data item~~

~~means one or more related data elements that are grouped together into a prescribed format and required to be submitted by a firm.~~

...

## Annex D

### Amendments to the Reporting Pillar 2 Part

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

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## 2 PILLAR 2 REPORTING REQUIREMENTS

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2.9 A firm with total assets equal to or greater than £5 billion at the relevant level of consolidation used as the basis of its ICAAP must complete the data item PRA111.

## 3 SUBMISSION

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...

3.2 If a firm that does not submit an ICAAP assessment to the PRA on an annual basis must submit the data items it is required to complete by this Part to the PRA on a regular basis that is proportionate to the nature, scale and complexity of the firm's activities.:

~~(1) a significant firm must submit the data items it is required to complete by this Part to the PRA on an annual basis;~~

~~(2) a firm that is not significant but that has permission from the PRA to use the Advanced Measurement Approach must submit the data items it is required to complete by Rule 2.3 to the PRA on an annual basis; and~~

~~(3) a firm that is not significant must submit the data items it is required to complete by this Part to the PRA on a regular basis that is proportionate to the nature, scale and complexity of the firm's activities.~~

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## 4 DATA ITEMS

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4.13 PRA111 can be found [here](#).