

Ring-fencing: Summary of regulatory reporting requirements

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Purpose

This ***Ring-fencing: Summary of regulatory reporting requirements*** pack is aimed at UK banking groups in scope of structural reform requirements from 1 January 2019. These firms will be required to submit ring-fencing regulatory returns.

The objective of this information document is to summarise the new regulatory reporting requirements and reporting system requirements in relation to ring-fencing.

All information included in this pack is based on, and does not supersede, the PRA Rulebook, the regulatory reporting, and the structural reform sections of the Bank of England website as well as relevant and applicable published PRA policy. For the avoidance of doubt, firms should continue to refer to the relevant Parts of the PRA Rulebook, the Bank of England website, and PRA policy to determine their regulatory reporting obligations. See 'Key sources' on slide 19 for helpful links.



Reporting on an RFB sub-group basis

As outlined in applicable policy and rules, ring-fenced bodies (RFBs) must submit certain data items in relation to their RFB sub-groups. Both GABRIEL and BEEDS will schedule reports on an 'RFB sub-group' basis. This will be the view on submission systems in firms' regulatory reporting schedules.

However, when submitting data items the correct level of consolidation must be selected within the regulatory report templates (as per the UK Bank of England Banking XBRL Taxonomy available in the Taxonomy section on the [Regulatory reporting – banking sector webpage](#)). The available options for a given data item to be submitted on an RFB sub-group basis will be one or more of:

- Prudential sub-consolidation; or
- SR sub-consolidation; or
- Ring-fenced group.

The Prudential sub-consolidation level reflects the application of the scope of prudential consolidation mandated by Article 11(5) of the Capital Requirements Regulation (575/2013) (CRR) applied at the appropriate level for ring-fencing by the imposition of a requirement under section 55M(5) of FSMA. The SR sub-consolidation level is **either** identical to the Prudential sub-consolidation level **or may** supplement it by extending, by way of rule modification, to additional legal entities (other ring-fenced undertakings) that would ordinarily fall outside of the scope of Prudential sub-consolidation (subject to prior agreement of the PRA). The Ring-fenced group applies if the RFB sub-group has been formed by way of rule modification without any reference to CRR sub-consolidation (eg consolidation groups comprised only of RFBs and ring-fenced affiliates).

Data item(s)	Template consolidation selection for RFB sub-group reporting
COREP; FINREP; In scope FSA00x returns; In scope PRA00x returns ¹	Prudential sub-consolidation
RFB001-004	Prudential sub-consolidation ²
RFB005-007	SR sub-consolidation; or Ring-fenced group
RFB008	Unconsolidated ³ ; and SR sub-consolidation; or Ring-fenced group

¹In scope banking regulatory reports, as outlined in applicable PRA policy and rules and as summarised within this pack.

²Firms whose UK consolidation group is ring-fenced may be required to report these templates at the UK consolidation group level.

³This data item is also required on an unconsolidated basis for each individual RFB.



RFB00x regulatory reporting templates (1 of 3)

The [Reporting Part](#) of the PRA Rulebook at 1 January 2019 requires RFBs to report RFB00x templates.

The latest version of the Bank of England UK Banking XBRL Taxonomy¹ should be used for reporting this ring-fencing data via GABRIEL.

Data item	Description of data item	Submission	Format	Submission mechanism	System submission selection	Template consolidation selection	Remittance	Submission frequency	Calendar / ARD ² linked
RFB001	Intragroup exposures	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XBRL	GABRIEL	RFB sub-group	Prudential sub-consolidation group	30 business days	Quarterly	Calendar year basis
RFB002	Intragroup funding	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XBRL	GABRIEL	RFB sub-group	Prudential sub-consolidation group	30 business days	Quarterly	Calendar year basis
RFB003	Intragroup financial reporting (core)	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XBRL	GABRIEL	RFB sub-group	Prudential sub-consolidation group	30 business days	Quarterly	Calendar year basis 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 of the PRA Rulebook
RFB004	Intragroup financial reporting (detailed breakdown)	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XBRL	GABRIEL	RFB sub-group	Prudential sub-consolidation group	45 business days	Annual	

¹As at January 2019, version 3.0.0 of the Bank of England UK Banking XBRL Taxonomy should be used for reporting ring-fencing data via GABRIEL. Firms should refer to the Taxonomy section of the [Regulatory reporting – banking sector webpage](#).

²Accounting reference Date (ARD).



RFB00x regulatory reporting templates (2 of 3)

Data item	Description of data item	Submission	Format	Submission mechanism	System submission selection	Template consolidation selection	Remittance	Submission frequency	Calendar / ARD ² linked
RFB005	Joint and several liability arising from taxes	The data item may be submitted by a single ring-fenced body in a sub-consolidation group.	XBRL	GABRIEL	RFB sub-group	SR sub-consolidation group OR Ring-fenced group ¹	45 business days	Annual	ARD Linked reporting
RFB006	Excluded activity entities	The data item may be submitted by a single ring-fenced body in a sub-consolidation group.	XBRL	GABRIEL	RFB sub-group	SR sub-consolidation group OR Ring-fenced group ¹	45 business days	Annual	Calendar year basis
RFB007	Use of financial market infrastructures	The data item may be submitted by a single ring-fenced body in a sub-consolidation group.	XBRL	GABRIEL	RFB sub-group	SR sub-consolidation group OR Ring-fenced group ¹	45 business days	Annual	Calendar year basis

¹Reporting on a Ring-fenced group basis is only permitted via rule modification.

²Accounting reference Date (ARD).



RFB00x regulatory reporting templates (3 of 3)

Data item	Description of data item	Submission	Format	Submission mechanism	System submission selection	Template consolidation selection	Remittance	Submission frequency	Calendar / ARD ² linked
RFB008	Excluded activities and prohibitions	Ring-fenced bodies within a sub-consolidation group must also submit the data item at the level of the sub-consolidation group. When completing the data item, the ring-fenced body must aggregate gross values for each entity within the sub-consolidation group without netting any intragroup transactions	XBRL	GABRIEL	RFB sub-group	Unconsolidated AND SR sub-consolidation group OR Ring-fenced group ¹	45 business days	Annual	Calendar year basis

¹Reporting on a Ring-fenced Group basis is only permitted via rule modification.

²Accounting reference Date (ARD).



Existing regulatory reports (1 of 9)

Chapter 3 of [Supervisory Statement \(SS\) 8/16](#) sets out that, in general, the PRA expects to exercise the discretion in Article 11(5) of the CRR to require an RFB to meet prudential requirements on a sub-consolidated basis, and provides further details on how the PRA decides the composition of that prudential sub-consolidation. A prudential sub-consolidation is a sub-set of related group entities within a consolidated group, consisting of one or more RFBs and other legal entities, which is established when the PRA gives effect to Article 11(5) of the CRR. Where the PRA has determined that prudential requirements should apply to an RFB on the basis of its prudential sub-consolidation, the RFB must meet the requirements of Parts Two to Four and Parts Six to Eight of the CRR, and certain rules contained in the PRA Rulebook (including certain reporting requirements), on a sub-consolidated basis.

Firms' schedules in GABRIEL and BEEDS will be updated in Q4 2018 to reflect these expanded regulatory reporting requirements.

The slides in this section apply to firms which will be part of an RFB sub-group, and set out where firms will be required to start submitting existing regulatory returns on a sub-consolidated basis after 1 January 2019. Firms' existing requirements to submit these templates on an individual and/or UK consolidated basis will continue to apply, and are out of scope of these slides.

Data item	Description of data item	Submission	Format	Submission mechanism	System submission selection	Template consolidation selection	First expected submission on a RFB sub-group basis
COR001	Common reporting (COREP) - Own Funds and Leverage	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XBRL	GABRIEL	RFB sub-group	Prudential sub-consolidation group	May 2019
COR002	Common reporting (COREP) - Large Exposures	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XBRL	GABRIEL	RFB sub-group	Prudential sub-consolidation group	May 2019



Existing regulatory reports (2 of 9)

Data item	Description of data item	Submission	Format	Submission mechanism	System submission selection	Template consolidation selection	First expected submission on a RFB sub-group basis
COR003	Common reporting (COREP) - Net stable funding ratio	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XBRL	GABRIEL	RFB sub-group	Prudential sub-consolidation group	May 2019
COR005	Common reporting (COREP) - Asset Encumbrance	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XBRL	GABRIEL	RFB sub-group	Prudential sub-consolidation group	May 2019
COR009	Common reporting (COREP) - Supervisory Benchmarking Portfolio	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XBRL	GABRIEL	RFB sub-group	Prudential sub-consolidation group	March 2020
COR010	Common reporting (COREP) - Supervisory Benchmarking Portfolio - Initial Market valuation	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XBRL	GABRIEL	RFB sub-group	Prudential sub-consolidation group	2020 ¹

¹As instructed by the European Banking Authority (EBA)



Existing regulatory reports (3 of 9)

Data item	Description of data item	Submission	Format	Submission mechanism	System submission selection	Template consolidation selection	First expected submission on a RFB sub-group basis
COR011	Common reporting (COREP) - Liquidity Coverage Ratio (Delegated Act)	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XBRL	GABRIEL	RFB sub-group	Prudential sub-consolidation group	February 2019
COR012	Common reporting (COREP) - Additional Liquidity Monitoring Metrics - combined	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XBRL	GABRIEL	RFB sub-group	Prudential sub-consolidation group	February 2019
FRP001	Financial reporting (FINREP)	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XBRL	GABRIEL	RFB sub-group	Prudential sub-consolidation group	May 2019 ¹
FSA005	Market Risk	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XML	GABRIEL	RFB sub-group	Prudential sub-consolidation group	September 2019 ²
FSA017	Interest rate gap report	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XML	GABRIEL	RFB sub-group	Prudential sub-consolidation group	September 2019 ²
FSA045	IRB Portfolio Risk	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XML	GABRIEL	RFB sub-group	Prudential sub-consolidation group	September 2019 ²

¹If firms intend to submit FINREP on an accounting reference date (ARD) basis rather than a calendar basis, firms can notify the PRA, as set out in Regulatory Reporting 19.

²Based upon a reporting frequency calculated from a firm's accounting reference date (ARD), where the ARD is 31/12.



Existing regulatory reports (4 of 9)

Data item	Description of data item	Submission	Format	Submission mechanism	System submission selection	Template consolidation selection	First expected submission on a RFB sub-group basis
PRA104	Balance sheet forecast data (assets)	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XBRL	GABRIEL	RFB sub-group	Prudential sub-consolidation group	September 2019 ^{1,2}
PRA105	Balance sheet forecast data (liabilities)	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XBRL	GABRIEL	RFB sub-group	Prudential sub-consolidation group	September 2019 ^{1,2}
PRA106	Statement of profit or loss forecast data	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XBRL	GABRIEL	RFB sub-group	Prudential sub-consolidation group	September 2019 ^{1,2}
PRA107	Statement of profit or loss forecast data	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XBRL	GABRIEL	RFB sub-group	Prudential sub-consolidation group	September 2019 ^{1,2}
PRA108	Memorandum items	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XBRL	GABRIEL	RFB sub-group	Prudential sub-consolidation group	September 2019 ³

¹Based upon a calendar reporting frequency.

²As per the Regulatory Reporting 19 part of the PRA Rulebook, firms can request to report PRA104-107 on a schedule linked to their accounting reference date (ARD).

³Based upon a reporting frequency calculated from a firm's accounting reference date (ARD), where the ARD is 31/12.



Existing regulatory reports (5 of 9)

As per [Chapter 20](#) of the Regulatory Reporting Part of the PRA Rulebook, Capital+ data should be submitted on an RFB sub-group basis,⁴ where a sub-consolidation group has been formed.

Data item	Description of data item	Submission	Format	Submission mechanism	System submission selection	Template consolidation selection	First expected submission on a RFB sub-group basis
PRA101	Capital+ actuals and forecasts	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XBRL	BEEDS	RFB sub-group	Prudential sub-consolidation group	February 2019 or April 2019 ^{1,2,3}
PRA102	Capital+ forecast semi annual	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XBRL	BEEDS	RFB sub-group	Prudential sub-consolidation group	August 2019 ^{1,2}

¹Based upon accounting reference date (ARD) linked reporting frequency, where the firm's ARD is 31 December.

²As per the Regulatory Reporting 20 part of the PRA Rulebook, only one of PRA101 or PRA102 returns is required to be submitted. Please refer to the Rulebook for clarification of reporting obligations.

³PRA101 should be reported either on a monthly or quarterly basis. Please refer to the Regulatory Reporting 20 part of the PRA Rulebook to determine the appropriate frequency.

⁴As per Chapter 20.6 of the Regulatory Reporting part of the PRA Rulebook, a firm satisfies Capital+ condition 1 if the firm is a ring-fenced body that is part of a sub-consolidation group, where it has retail deposits equal to or greater than £50 billion and total assets equal to or greater than £320 billion on a sub-consolidated basis.



Existing regulatory reports (6 of 9)

As per [Chapter 2](#) of the [Reporting Pillar 2](#) Part of the PRA Rulebook, as at 1 January 2019, and [Chapter 18](#) of the [Ring-fenced Bodies](#) Part of the PRA Rulebook, FSA071-FSA082 should be submitted on a RFB sub-group basis where a sub-consolidation group has been formed.

Data item	Description of data item	Submission	Format	Submission mechanism	System submission selection	Template consolidation selection	1 st expected submission on a RFB sub-group basis
FSA071	Firm information and Pillar 2A summary	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XML	PRAPillar2Capital@bankofengland.gsi.gov.uk	n/a	Prudential sub-consolidation group	FSA071-FSA082 should be submitted on a RFB sub-group basis as per SS32/15 and the Reporting Pillar 2 Part of the PRA Rulebook
FSA072	Pillar 2 Operational risk historical losses	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XLSX	Secure email system	n/a	Prudential sub-consolidation group	
FSA073	Pillar 2 Operational risk historical loss details	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XLSX	Secure email system	n/a	Prudential sub-consolidation group	
FSA074	Pillar 2 Operational risk forecast losses	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XLSX	Secure email system	n/a	Prudential sub-consolidation group	
FSA075	Pillar 2 Operational risk scenario data	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XLSX	Secure email system	n/a	Prudential sub-consolidation group	
FSA076	Pillar 2 Credit risk standardised approach wholesale	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XML	PRAPillar2Capital@bankofengland.gsi.gov.uk	n/a	Prudential sub-consolidation group	



Existing regulatory reports (7 of 9)

Data item	Description of data item	Submission	Format	Submission mechanism	System submission selection	Template consolidation selection	1 st expected submission on a RFB sub-group basis
FSA077	Pillar 2 Credit risk standardised approach retail	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XML	PRAPillar2Capital@bankofengland.gsi.gov.uk	n/a	Prudential sub-consolidation group	FSA071-FSA082 should be submitted on a RFB sub-group basis as per SS32/15 and the Reporting Pillar 2 Part of the PRA Rulebook
FSA078	Pillar 2 Concentration risk minimum data requirements	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XML	PRAPillar2Capital@bankofengland.gsi.gov.uk	n/a	Prudential sub-consolidation group	
FSA079	Pillar 2 Concentration risk additional data requirements	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XML	PRAPillar2Capital@bankofengland.gsi.gov.uk	n/a	Prudential sub-consolidation group	
FSA080	Pillar 2 Market risk	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XLSX	Secure email system	n/a	Prudential sub-consolidation group	
FSA081	Pillar 2 Pension risk	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XML	PRAPillar2Capital@bankofengland.gsi.gov.uk	n/a	Prudential sub-consolidation group	
FSA082	Pillar 2 Credit risk IRB retail	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XML	PRAPillar2Capital@bankofengland.gsi.gov.uk	n/a	Prudential sub-consolidation group	



Existing regulatory reports (8 of 9)

As per [Consultation Paper \(CP\) 14/18](#), the PRA proposes to apply the UK leverage ratio framework on a sub-consolidation basis to ring-fenced banks whose groups are already required to meet leverage ratio requirements on a consolidated basis. This would require these ring-fenced banks to submit FSA083 on an RFB sub-group basis where a sub-consolidation group has been formed.

Please note that this consultation closed on 25 September 2018, and the policy is subject to finalisation after consideration of the feedback received. Please check the [Regulatory reporting – banking sector](#) webpage for updates.

Data item	Description of data item	Submission	Format	Submission mechanism	System submission selection	Template consolidation selection	1 st expected submission on a RFB sub-group basis
FSA083	Leverage Ratio	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XML	PRAleverage@retur ns@bankofengland.co.uk	n/a	Prudential sub-consolidation group	FSA083 should be submitted on a RFB sub-group basis as per CP14/18 and as per the Reporting Leverage Ratio Part of the PRA Rulebook



Existing regulatory reports (9 of 9)

Reporting of intraday liquidity on an RFB sub-group basis should be discussed with firms' supervisory contact. Further information is available on the [Capital Requirements Directive IV webpage](#) of the Bank of England website.

Data item	Description of data item	Submission	Format	Submission mechanism	System submission selection	Template consolidation selection	1 st expected submission on a RFB sub-group basis
IDY001	Intraday liquidity - direct participants	The submission of this template is on a best-efforts basis	XML	PRAINtradayLiquidity@bankofengland.co.uk	n/a	Prudential sub-consolidation group	May 2019 ¹
IDY002	Intraday liquidity - indirect participants	The submission of this template is on a best-efforts basis	XML	PRAINtradayLiquidity@bankofengland.co.uk	n/a	Prudential sub-consolidation group	May 2019 ¹
IDY003	Intraday liquidity – simplified	The submission of this template is on a best-efforts basis	XML	PRAINtradayLiquidity@bankofengland.co.uk	n/a	Prudential sub-consolidation group	May 2019 ¹

¹Based upon a calendar reporting frequency.



Future regulatory reports (1 of 2)

Firms may be required to report data on an RFB sub-group basis for other regulatory reporting that comes into effect in 2019.

MREL	Stress Testing	Liquidity Pillar 2
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As per [PS11/18](#) and [SS19/13](#), MRL001 and MRL002 returns should be reported on an RFB sub-group basis. Bank of England Banking XBRL taxonomy v3.1.0 available on the [Regulatory reporting – banking sector webpage](#) should be used for MREL reporting.

As per [PS8/18](#) and [SS32/15](#), PRA111 should be reported on an RFB sub-group basis.

As per [PS2/18](#), [SS24/15](#), PRA110 should be reported on a RFB sub-group basis from 01.07.2019. Bank of England Banking XBRL Taxonomy v3.0.0 available on the [Regulatory reporting – banking sector webpage](#) should be used for Liquidity Pillar 2 reporting.

Data item	Description of data item	Submission	Format	Submission mechanism	System submission selection	Template consolidation selection	1 st expected submission on a RFB sub-group basis
MRL001	MREL Resources	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XBRL	BEEDS	RFB sub-group ³	Prudential sub-consolidation group	May 2019 ¹
MRL002	MREL Resources Forecast	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XBRL	BEEDS	RFB sub-group ³	Prudential sub-consolidation group	May 2019 ²
PRA111	Pillar 2A capital stress testing	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XLSX	PRAPillar2Capital@bankofengland.gsi.gov.uk	n/a	Prudential sub-consolidation group	PRA111 should be submitted on a RFB sub-group basis as per SS32/15 and the Reporting Pillar 2 part of the PRA Rulebook

¹Based upon a calendar reporting frequency.

²Based upon a calendar reporting frequency and frequency requirements set out in PS11/18.

³As per PS11/18 and SS19/13, MRL001 and MRL002 are applied at a material subgroup level. For the purposes of Ring-fencing, firms should select "RFB sub-group".



Future regulatory reports (2 of 2)

Data item	Description of data item	Submission	Format	Submission mechanism	System submission selection	Template consolidation selection	1 st expected submission on a RFB sub-group basis
PRA110	Cash Flow Mismatch	Ring-fenced bodies within a sub-consolidation group must submit the data item on a sub-consolidated basis	XBRL	GABRIEL	RFB sub-group	Prudential sub-consolidation group	July 2019 ¹

¹The requirement to submit PRA110 is effective from 01.07.2019.



Key sources

- BoE website: <https://www.bankofengland.co.uk/>
- Prudential regulation pages of the Bank of England website : <https://www.bankofengland.co.uk/prudential-regulation>
- Structural reform pages of the Bank of England website : <https://www.bankofengland.co.uk/prudential-regulation/key-initiatives/structural-reform>
- Regulatory reporting pages of the Bank of England website : <https://www.bankofengland.co.uk/prudential-regulation/regulatory-reporting/regulatory-reporting-banking-sector>
- PRA Rulebook:¹ <http://www.prarulebook.co.uk/>
- Policy Statement (PS) 3/17 *The implementation of ring-fencing: reporting and residual matters – responses to CP25/16 and Chapter 5 of CP36/16*: <https://www.bankofengland.co.uk/prudential-regulation/publication/2017/the-implementation-of-ring-fencing-reporting-and-residual-matters-responses-to-cp2516-and>
- Waivers and modifications by consent pages of the Bank of England website: <https://www.bankofengland.co.uk/prudential-regulation/authorisations/waivers-and-modifications-of-rules>
- Supervisory Statement (SS) 32/15 *Pillar 2 reporting, including instructions for completing data items FSA071 to FSA082*: <https://www.bankofengland.co.uk/prudential-regulation/publication/2015/pillar2-reporting-including-instructions-for-completing-data-items-fsa071-to-fsa082-ss>
- Supervisory Statement (SS) 8/16 *Ring-fenced bodies (RFBs)*: <https://www.bankofengland.co.uk/prudential-regulation/publication/2016/ring-fenced-bodies-ss>

¹Firms should select 1 January 2019 when linking to the PRA Rulebook if they wish to see the ring-fencing related requirements

