

Chapter 9

Reporting

9.4 Group capital test reporting

9.4.1 **R** A *GCT parent undertaking* that is required to report on the *group capital test* under **■ MIFIDPRU 2.6.10R** must:

- (1) submit the *data item* specified in column (A) of the table in **■ MIFIDPRU 9.4.2R** to the *FCA* with the frequency specified in column (C) of that table;
- (2) complete the *data item* in (1) with data that show the position on the relevant reporting reference date specified in column (D) of the table in **■ MIFIDPRU 9.4.2R**; and
- (3) submit the *data item* in (1) before the submission deadline in column (E) of the table in **■ MIFIDPRU 9.4.2R**.

9.4.2 **R** The following table belongs to **■ MIFIDPRU 9.4.1R**:

(A) <i>Data item</i>	(B) <i>Data item description</i>	(C) <i>Reporting frequency</i>	(D) <i>Reporting reference dates</i>	(E) <i>Submission deadline</i>
MIF006	Group capital test reporting	Quarterly	Last <i>business day</i> : (1) March; (2) June; (3) September; (4) December	20 <i>business days</i> after the reporting reference date

- 9.4.3** **R**
- (1) This *rule* applies where:
 - (a) a *GCT parent undertaking* is a *responsible UK parent*; and
 - (b) **■ MIFIDPRU 2.6.10R(2)(b)(i)** applies in relation to a *subsidiary* of that *responsible UK parent*.
 - (2) Where this *rule* applies, the *responsible UK parent* must submit an additional *data item* under **■ MIFIDPRU 9.4.1R** that shows the position of the *subsidiary* in (1)(b).

9.4.4 **R** Where a *GCT parent undertaking* is required to submit *data item* MIF006 under **■ MIFIDPRU 9.4.1R** or **■ 9.4.3R**, it must submit that *data item*:

- (1) in the format specified in ■ MIFIDPRU 9 Annex 1R; and
- (2) in accordance with the instructions in ■ MIFIDPRU 9 Annex 2G.

9.4.5

G Under ■ MIFIDPRU 2.6.11R, a *GCT parent undertaking* may designate:

- (1) a *parent undertaking* in the UK that is part of the *investment firm group*; or
- (2) a *MIFIDPRU investment firm* that is part of the *investment firm group* and that is not a *parent undertaking*;

to submit *data items* to the FCA on behalf of all *GCT parent undertakings* within the same *investment firm group*. However, each *GCT parent undertaking* remains responsible for ensuring the timely submission and accuracy of any *data items* submitted on its behalf.