

Chapter 16

Reporting requirements



16.12 Integrated Regulatory Reporting

Application

16.12.1

G

The effect of ■ SUP 16.1.1 R is that this section applies to every *firm* carrying on business set out in column (1) of ■ SUP 16.12.4 R except:

- (1) [deleted]
- (1A) [deleted]
- (2) an *oil market participant* that is not subject to the requirements of IPRU(INV) Chapter 3;
- (3) an *authorised professional firm* (other than one that must comply with IPRU(INV) 3, 5 or 13 in accordance with IPRU(INV) 2.1.4R, or that is a *CASS debt management firm*, where ■ SUP 16.12.4 R will apply in respect of the business the firm undertakes), which must (unless it is within (3A)) comply with ■ SUP 16.12.30 R ■ SUP 16.12.31 R;
- (3A) an *authorised professional firm* if the only *regulated activity* it carries on is *credit-related regulated activity* as a *non-mainstream regulated activity*; and
- (4) a *financial conglomerate*, which must comply with ■ SUP 16.12.32 R: *firms* that are members of a *financial conglomerate* will have their own reporting requirements under ■ SUP 16.12.32 R.
- (5) *UK designated investment firms*, which must comply with the reporting requirements in the *PRA Rulebook*.

Purpose

16.12.2

G

- (1) *Principle 4* requires *firms* to maintain adequate financial resources. The prudential sourcebooks, which are contained in the Prudential Standards block in the *Handbook*, set out the FCA's detailed capital adequacy requirements. By submitting regular data, *firms* enable the FCA to monitor their compliance with *Principle 4* and their prudential requirements.
- (2) The *data items* submitted help the FCA analyse *firms'* financial and other conditions and performance and to understand their business. By means of further collation and review of the data which the *data items* provide, the FCA also uses the *data items* to identify developments across the financial services industry and its constituent sectors.

- (3) The requirements in this section differ according to a *firm's regulated activity group (RAG)*, as different information is required to reflect different types of business. Standard formats are used for reporting, to assist compatibility between *firms* which carry on similar types of business. Timely submission is important to ensure the *FCA* has up-to-date information.

Reporting requirement

16.12.3

R

- (1) Any *firm* permitted to carry on any of the activities within each of the *RAGs* set out in column (1) of the table in ■ SUP 16.12.4 R must:
- (a) (i) unless (ii) or (iii) applies, submit to the *FCA* the duly completed *data items* or other items applicable to the *firm* as set out in the provision referred to in column (2) of that table;
 - (ii) unless (iii) applies, where a *firm* is required to submit completed *data items* for more than one *RAG*, that *firm* must only submit the *data item* of the same name and purpose in respect of the lowest numbered *RAG* applicable to it, *RAG* 1 being the lowest and *RAG* 12 the highest;
 - (iii) where a *firm* is, but for this rule, required to submit *data items* for more than one *RAG* and this includes the submission of *data items* in respect of fees, the *FOS* or *FSCS* levy, or threshold conditions, that *firm* must only submit these *data items* if they belong to the lowest numbered of the *RAGs* applicable to it;
 - (iv) in the case of a *non-EEA bank*, or an *EEA bank* (whether or not it has *permission for accepting deposits*) other than one with *permission for cross border services* only, any *data items* submitted should, unless indicated otherwise, only cover the activities of the branch operation in the *United Kingdom*;
in the format specified as applicable to the *firm* in the provision referred to in column (2);
 - (b) submit this information at the frequency and in respect of the periods set out in the provision referred to in column (3); and
 - (c) submit this information by the due date referred to in the provision referred to in column (4).
- (2) Unless (3) applies, any *data item* in (1) must be submitted by electronic means made available by the *FCA*;
- (3) Paragraph (2) does not apply to:
- (a) [deleted]
 - (aa) [deleted]
 - (b) *firms* in *RAG* 2 in relation to the reporting requirements for *RAG* 2 activities (except the *funeral plan provision activities*); and
 - (c) those *data items* specified as "No standard format", where ■ SUP 16.3.6 R to ■ SUP 16.3.10 G will apply.
- (4) A *firm* that is a member of a *financial conglomerate* must also submit financial reports as required by ■ SUP 16.12.32 R.

16.12.3-A **G** [deleted]

16.12.3-B **G** [deleted]

16.12.3A **G** [deleted]

16.12.3B **G** *Firms' attention is drawn to **■** SUP 16.3.25 G regarding a single submission for all firms in the group.*

16.12.4 **R** Table of applicable *rules* containing *data items*, frequency and submission periods

		(1)	(2)	(3)	(4)
RAG number	Regulated Activities	Provisions containing:			
		applicable data items	reporting frequency/period	due date	
RAG 1	<ul style="list-style-type: none"> • accepting deposits • meeting of repayment claims • managing dormant asset funds (including the investment of such funds) 	RAG 1 firms should complete their prudential reporting requirements as set out in the PRA Rulebook.			
RAG 2.1	<ul style="list-style-type: none"> • effecting contracts of insurance • carrying out contracts of insurance • entering as provider into a funeral plan contract • carrying out a funeral plan contract as provider 	RAG 2.1 firms should complete their prudential reporting requirements as set out in the PRA Rulebook except firms carrying out funeral plan provision activities in relation to which SUP 16.12.8AR applies.			
RAG 2.2	<ul style="list-style-type: none"> • managing the underwriting capacity of a 	SUP 16.12.9 R	SUP 16.12.9 R	SUP 16.12.9 R	

(1)		(2)	(3)	(4)
RAG number	Regulated Activities	Provisions containing:		
		applicable data items	reporting frequency/period	due date
RAG 3	<p>Lloyds syndicate as a managing agent at Lloyds</p> <ul style="list-style-type: none"> • advising on syndicate participation at Lloyds • arranging deals in contracts of insurance written at Lloyds • dealing in investment as principal • dealing in investments as agent • advising on investments (except P2P agreements) (excluding retail investment activities) • arranging (bringing about) deals in investments (excluding retail investment activities) • advising on P2P agreements (when carried on exclusively with or for professional clients) 	<p>SUP 16.12.10 R SUP 16.12.11 R</p>	<p>SUP 16.12.10 R SUP 16.12.12 R</p>	<p>SUP 16.12.10 R SUP 16.12.13 R</p>
RAG 4	<ul style="list-style-type: none"> • managing investments • establishing, operating or winding up a collective 	<p>SUP 16.12.14 R SUP 16.12.15 R</p>	<p>SUP 16.12.14 R SUP 16.12.16 R</p>	<p>SUP 16.12.14 R SUP 16.12.17 R</p>

(1)		(2)	(3)	(4)
RAG number	Regulated Activities	Provisions containing:		
		applicable data items	reporting frequency/ period	due date
RAG 5	investment scheme <ul style="list-style-type: none"> • establishing, operating or winding up a stakeholder pension scheme • establishing, operating or winding up a personal pension scheme • managing an AIF • <i>managing a UK UCITS</i> • <i>operating an electronic system in relation to lending (FCA-authorised persons only)</i> • <i>home finance administration or home finance providing activity</i> • the activity of a P2P platform operator facilitating a home finance transaction, where the lender or provider does not require permission to enter into the transaction 	SUP 16.12.18BR and SUP 16.12.18C R	SUP 16.12.18BR and SUP 16.12.18C R	SUP 16.12.18BR and SUP 16.12.18C R

(1)		(2)	(3)	(4)
RAG number	Regulated Activities	Provisions containing:		
		applicable data items	reporting frequency/period	due date
RAG 6	<ul style="list-style-type: none"> • safe-guarding and administration of assets (without arranging) • arranging safeguarding and administration of assets • acting as trustee or depositary of an AIF • acting as trustee or depositary of a UK UCITS 	SUP 16.12.19A R	SUP 16.12.20 R	SUP 16.12.21 R
RAG 7	<ul style="list-style-type: none"> • retail investment activities • advising on P2P agreements (except when carried on exclusively with or for professional clients) • advising on pensions transfers & opt-outs • arranging (bringing about deals) in retail investments 	SUP 16.12.22A R	SUP 16.12.23A R	SUP 16.12.24AR
RAG 8	<ul style="list-style-type: none"> • making arrangements with a view to transactions in investments • operating a multilateral trading facility 	SUP 16.12.25AR	SUP 16.12.26 R	SUP 16.12.27 R

(1)		(2)	(3)	(4)
RAG number	Regulated Activities	Provisions containing:		
		applicable data items	reporting frequency/period	due date
RAG 9	<ul style="list-style-type: none"> operating an organised trading facility home finance mediation activity insurance distribution activity (non-investment insurance contracts) funeral plan distribution 	SUP 16.12.28A R	SUP 16.12.28A R	SUP 16.12.28A R
RAG 10	<ul style="list-style-type: none"> the activities of an RIE 	SUP 16.12.29 G	SUP 16.12.29 G	SUP 16.12.29 G
RAG 11	<ul style="list-style-type: none"> bidding in emissions auctions 	SUP 16.12.29AR	SUP 16.12.29AR	SUP 16.12.29AR
RAG 12	<ul style="list-style-type: none"> credit-related regulated activity 	SUP 16.12.29C R	SUP 16.12.29C R	SUP 16.12.29C R

16.12.4B G [deleted]

Investment firm group reporting

16.12.4C G ■ MIFIDPRU 9 contains reporting requirements for:

(1) UK parent entities of investment firm groups that are subject to consolidation under ■ MIFIDPRU 2.5; and

(2) parent undertakings that are subject to the group capital test.

The reporting requirements apply even if the UK parent entity or parent undertaking is not an authorised person.

16.12.5 R [deleted]

16.12.6 R [deleted]

16.12.7 R [deleted]

Regulated Activity Group 2.1

16.12.8A **R**

The applicable *data items*, reporting frequencies and submission deadlines referred to in **■ SUP 16.12.4R** are set out in the table below. Reporting frequencies are calculated from a *firm's accounting reference date*, unless indicated otherwise. The due dates are the last day of the periods given in the table below following the relevant reporting frequency period.

Description of <i>data item</i>	<i>Data item</i> (note 1)	Frequency	Submission deadline
Funeral plan conduct return	FPR001	Quarterly (note 2)	15 <i>business days</i> after the quarter end
Funeral plan financials return: providers	FPR003a	Half yearly (note 3)	80 <i>business days</i> after the half year end
Note 1	When submitting the completed <i>data item</i> required, a <i>firm</i> must use the format of the <i>data item</i> set out in SUP 16 Annex 50A . Guidance notes for the completion of the <i>data items</i> are set out in SUP 16 Annex 50B .		
Note 2	Reporting frequencies and reporting periods for this <i>data item</i> are calculated on a calendar year basis and not from a <i>firm's accounting reference date</i> . Quarters end on 31 March, 30 June, 30 September and 31 December.		
Note 3	Reporting frequencies and reporting periods for this <i>data item</i> are calculated on a calendar year basis and not from a <i>firm's accounting reference date</i> . The relevant half year periods end on 30 June and 31 December.		

Regulated Activity Group 2.2

16.12.9 **R**

The applicable *data items* referred to in **■ SUP 16.12.4 R** are set out according to type of *firm* in the table below.

The applicable reporting frequencies for submission of *data items* and periods referred to in **■ SUP 16.12.4 R** are set out in the table below and are calculated from a *firm's accounting reference date*, unless indicated otherwise.

The applicable due dates for submission referred to in **■ SUP 16.12.4 R** 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.

Description of <i>data item</i>	<i>Member's adviser</i>		the <i>Society</i> (note 1)		
	Frequency	Submission deadline	Description of <i>data item</i>	Frequency	Submission deadline
			Annual Lloyd's return	Annually	6 months after the <i>Society's accounting reference date</i>
			Syndicate accounts	Annually	6 months after the

	Member's adviser	the Society (note 1)	and re-ports (note 2)	Society's accounting reference date
Quarterly reporting statement	Quarterly	15 <i>business days</i> after the quarter end		
Balance Sheet				
FSA001 (note 20) or	Quarterly or half yearly	(note 14)		
FSA029	Quarterly (note 14)	(note 14)		
Income Statement				
FSA002 (note 20), or	Quarterly or half yearly (note 14)	(note 14)		
FSA030	Quarterly	(note 14)		
Capital Adequacy				
FSA003 (notes 4, 20) or	Monthly, quarterly or half yearly (note 14)	(note 14)		
FSA033 (note 12) or	Quarterly	(note 14)		
FSA034 (note 13) or	Quarterly	(note 14)		
FSA035 (note 13)	Quarterly	(note 14)		
Credit Risk				
FSA004 (notes 5, 20)	Quarterly or half yearly (note 14)	(note 14)		
Market Risk				
FSA005 (notes 6, 20)	Quarterly or half yearly (note 14)	(note 14)		
Large Exposures				
FSA008 (note 20)	Quarterly	20 <i>business days</i> (note 19)		

	<i>Member's adviser</i>	<i>the Society (note 1)</i>
Note 1	The <i>Society</i> must prepare its reports in the format specified in <i>IPRU(INS)</i> Appendix 9.11, unless Note 2 applies.	
Note 2	The <i>Society</i> must ensure that the annual syndicate accounts and reports are prepared in accordance with the Insurance Accounts Directive (Lloyd's Syndicate and Aggregate Accounts) Regulations 2008 (S.I. 2008/1950).	
Note 3	[deleted]	
Note 4	Only <i>firms</i> subject to <i>IPRU(INV)</i> 4 report <i>data item</i> FSA003.	
Note 5	<p>This applies to a <i>firm</i> that is required to submit <i>data item</i> FSA003 and, at anytime within the 12 <i>months</i> up to its latest <i>accounting reference date</i> ("the relevant period"), was reporting <i>data item</i> FSA004 ("Firm A") or not reporting this item ("Firm B").</p> <p>In the case of Firm A it must report this <i>data item</i> if one or both of its last two submissions in the relevant period show that the threshold was exceeded.</p> <p>In the case of Firm B it must report this item if both the last two submissions in the relevant period show that the threshold has been exceeded.</p> <p>The threshold is exceeded where <i>data element</i> 77A in <i>data item</i> FSA003 is greater than £10 million, or its currency equivalent, at the relevant reporting date for the <i>firm</i>.</p>	
Note 6	<p>This applies to a <i>firm</i> that is required to submit <i>data item</i> FSA003 and, at anytime within the 12 <i>months</i> up to its latest <i>accounting reference date</i> ("the relevant period"), was reporting <i>data item</i> FSA005 ("Firm A") or not reporting this item ("Firm B").</p> <p>In the case of Firm A it must report this <i>data item</i> if one or both of its last two submissions in the relevant period show that the threshold was exceeded.</p> <p>In the case of Firm B it must report this item if both the last two submissions in the relevant period show that the threshold has been exceeded.</p> <p>The threshold is exceeded where <i>data element</i> 93A in <i>data item</i> FSA003 is greater than £50 million, or its currency equivalent, at the relevant reporting date for the <i>firm</i>.</p>	
Note 7	[deleted]	
Note 8	[deleted]	
Note 9	[deleted]	
Note 10	[deleted]	
Note 11	[deleted]	
Note 12	FSA033 is only applicable to <i>firms</i> subject to <i>IPRU(INV)</i> 3.	

	Member's adviser	the Society (note 1)
Note 13	Only applicable to <i>firms</i> subject to IPRU(INV) 5. FSA034 must be completed by a <i>firm</i> not subject to the exemption in IPRU(INV) 5.4.2R, unless it is a <i>firm</i> whose permitted business includes <i>establishing, operating or winding up a personal pension scheme</i> , in which case FIN071 must be completed.	
	FSA035 must be completed by a <i>firm</i> subject to the exemption in IPRU(INV) 5.4.2R.	
Note 14	All UK <i>consolidation group</i> reports report half yearly on 45 <i>business days</i> submission. All other <i>firms</i> report monthly on 20 <i>business days</i> submission.	
Note 15	[deleted]	
Note 16	[deleted]	
Note 17	[deleted]	
Note 18	[deleted]	
Note 19	UK <i>consolidation group</i> reports have 45 <i>business days</i> submission.	
Note 20	<i>Firms</i> that are members of a UK <i>consolidation group</i> are also required to submit FSA001, FSA002, FSA003, FSA004, FSA005 and FSA008 on a UK <i>consolidation group</i> basis.	
Note 21	[deleted]	

16.12.9A G A member's adviser that is also a MIFIDPRU investment firm will also fall under one of the higher number RAGs that apply to MIFIDPRU investment firms. That means it will have to report data items in addition to those that it has to supply under RAG 2.2.

Regulated Activity Group 3

- 16.12.10 R
- (1) ■ SUP 16.12.11 R to ■ SUP 16.12.13 R do not apply to:
 - (a) a lead regulated firm (except in relation to data items 47 to 55 (inclusive));
 - (b) an OPS firm;
 - (c) a local authority;
 - (d) a service company.
 - (2) A PRA lead regulated firm and an OPS firm must submit a copy of its annual report and audited accounts within 80 business days from its accounting reference date.
 - (3) A PRA service company must submit a copy of its annual audited financial statements within 6 months from its accounting reference date. However, the firm need only submit this if the report was audited as a result of a statutory provision other than the Act.

16.12.11 R The applicable data items referred to in ■ SUP 16.12.4 R are set out according to firm type in the table below:

Description of data item	Firms' prudential category and applicable data items (note 1)			
	MIFIDPRU investment firms	Firms other than MIFIDPRU investment firms		
		IPRU(INV) Chapter 3	IPRU(INV) Chapter 5	IPRU(INV) Chapter 13
Solvency statement	No standard format (note 4)	No standard format (note 6)	No standard format (note 4)	
Balance sheet	FSA029 (note 2)	FSA029 (note 5)	FSA029	Section A RMAR
Income statement	FSA030 (note 2)	FSA030 (note 5)	FSA030	Section B RMAR
Capital adequacy	MIF001 (note 2 and 3)	FSA033 (note 5)	FSA034 or FSA035 or FIN071 (note 7)	Section D1 RMAR
Supplementary capital data for collective portfolio management investment firms	FIN067 (note 13)			
ICARA assessment questionnaire	MIF007 (note 3)			
Threshold conditions				Section F RMAR
Client money and client assets	FSA039	FSA039	FSA039	Section C RMAR
CFTC	FSA040 (note 8)	FSA040 (note 8)	FSA040 (note 8)	FSA040 (note 8)
Liquidity	MIF002 (notes 2, 3 and 10)			
Metrics reporting	MIF003 (notes 2 and 3)			
Concentration risk (non-K-COM)	MIF004 (notes 2, 3 and 11)			
Concentration risk (K-COM)	MIF005 (notes 2, 3 and 11)			
Group	MIF006			

Description of data item	Firms' prudential category and applicable data items (note 1)			
	MIFIDPRU investment firms	Firms other than MIFIDPRU investment firms		
		IPRU(INV) Chapter 3	IPRU(INV) Chapter 5	IPRU(INV) Chapter 13
capital test	(notes 3 and 12)			
Liquidity Questionnaire	MLA-M (note 9)	MLA-M (note 9)	MLA-M (note 9)	MLA-M (note 9)
Note 1	All firms (except MIFIDPRU investment firms in relation to items reported under MIFIDPRU 9) must, when submitting the completed data item required, use the format of the data item set out in SUP 16 Annex 24R. Guidance notes for completion of the data items are contained in SUP 16 Annex 25G.			
Note 2	A UK parent entity of an investment firm group to which consolidation applies under MIFIDPRU 2.5 must also submit this report on the basis of the consolidated situation.			
Note 3	Data items MIF001 – MIF007 must be reported in accordance with the rules in MIFIDPRU 9.			
Note 4	Only applicable to a firm that is a sole trader or partnership. Where the firm is a partnership, this report must be submitted by each partner.			
Note 5	Except if the firm is an adviser (as referred to in IPRU-INV (3)-60(4)R).			
Note 6	Only required in the case of an adviser (as referred to in IPRU-INV (3)-60(4)R) that is a sole trader.			
Note 7	FSA034 must be completed by a firm not subject to the exemption in IPRU(INV) 5.4.2R, unless it is a firm whose permitted business includes establishing, operating or winding up a personal pension scheme, in which case FIN071 must be completed. FSA035 must be completed by a firm subject to the exemption in IPRU(INV) 5.4.2R.			
Note 8	Only applicable to firms granted a Part 30 exemption order and operating an arrangement to cover forward profits on the London Metals Exchange.			
Note 9	Only applicable to RAG 3 firms carrying on home financing or home finance administration connected to regulated mortgage contracts, unless as at 26 April 2014 the firm's Part 4A permission was and remains subject to a restriction preventing it from undertaking new home financing or home finance administration connected to regulated mortgage contracts.			
Note 10	Does not apply to an SNI MIFIDPRU investment firm which has been granted an exemption from the liquidity requirements in MIFIDPRU 6.			
Note 11	Only applicable to a non-SNI MIFIDPRU investment firm.			
Note 12	Only applicable to a parent undertaking to which the group capital test applies.			
Note 13	Only applicable to firms that are collective portfolio management investment firms.			

16.12.11B R [deleted]

16.12.12 **R** The applicable reporting frequencies for *data items* referred to in **■** SUP 16.12.4 R 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.

Data item	Non-SNI MIF-IDPRU investment firm	SNI MIFIDPRU investment firm	Investment firm group	Firm other than a MIFID-PRU investment firm
Solvency statement	Annually	Annually		Annually
FSA029	Quarterly	Quarterly	Quarterly	Quarterly
FSA030 [deleted]	Quarterly	Quarterly	Quarterly	Quarterly [deleted]
FSA033				Quarterly
FSA034				Quarterly
FSA035				Quarterly
FSA039	Half yearly	Half yearly		Half yearly
FSA040	Quarterly	Quarterly		Quarterly
FIN067	Quarterly (note 3)	Quarterly (note 3)		
FIN071				Quarterly
MIF001	Quarterly (note 3)	Quarterly (note 3)	Quarterly (note 3)	
MIF002	Quarterly (note 3)	Quarterly (note 3)	Quarterly (note 3)	
MIF003	Quarterly (note 3)	Quarterly (note 3)	Quarterly (note 3)	
MIF004	Quarterly (note 3)		Quarterly (note 3)	
MIF005	Quarterly		Quarterly	
MIF006	Quarterly (note 3)	Quarterly (note 3)		
MIF007	Annually (note 4)	Annually (note 4)		
Section A RMAR				Half yearly (note 1) Quarterly (note 2)
Section B RMAR				Half yearly (note 1) Quarterly

Data item	Non-SNI MIF-IDPRU investment firm	SNI MIFIDPRU investment firm	Investment firm group	Firm other than a MIFID-PRU investment firm
Section C RMAR				(note 2) Half yearly (note 1) Quarterly (note 2)
Section D1 RMAR				Half yearly (note 1) Quarterly (note 2)
Section F RMAR				Half yearly
MLA-M	Quarterly	Quarterly	Quarterly	Quarterly
Note 1	Annual regulated business revenue up to and including £5 million.			
Note 2	Annual regulated business revenue over £5 million.			
Note 3	Reporting frequencies and reporting periods for this <i>data item</i> are calculated on a calendar year basis and not by reference to the <i>firm's accounting reference date</i> . The relevant quarters end on the last <i>business day</i> of March, June, September and December.			
Note 4	The reporting period for MIF007 is determined by the date on which the <i>firm</i> reviews its <i>ICARA process</i> under MIFID-PRU 7.8.2R and the submission date that applies under MIFID-PRU 7.8.4R.			

16.12.12A R

16.12.13 R

The applicable due dates for submission referred to in ■ SUP 16.12.4 R 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 ■ SUP 16.12.12 R, unless indicated otherwise.

Data item	Quarterly	Half yearly	Annual
Solvency statement			3 months
FSA029	20 business days (note 1)		
	30 business days (note 2)		
FSA030	20 business days (note 1)		
	30 business days		

<i>Data item</i>	<i>Quarterly</i>	<i>Half yearly</i>	<i>Annual</i>
	(note 2)		
[deleted]	[deleted]		
FSA033	20 <i>business days</i>		
FSA034	20 <i>business days</i>		
FSA035	20 <i>business days</i>		
FSA039		30 <i>business days</i>	
FSA040	15 <i>business days</i>		
FIN067	20 <i>business days</i>		
FIN071	20 <i>business days</i>		
MIF001	20 <i>business days</i>		
	(note 1)		
	30 <i>business days</i>		
	(note 2)		
MIF002	20 <i>business days</i>		
	(note 1)		
	30 <i>business days</i>		
	(note 2)		
MIF003	20 <i>business days</i>		
	(note 1)		
	30 <i>business days</i>		
	(note 2)		
MIF004	20 <i>business days</i>		
	(note 1)		
	30 <i>business days</i>		
	(note 2)		
MIF005	20 <i>business days</i>		
	(note 1)		
	30 <i>business days</i>		
	(note 2)		
MIF006	20 <i>business days</i>		
MIF007	The submission date that applies under MIFIDPRU 7.8.4R		
Section A RMAR	30 <i>business days</i>	30 <i>business days</i>	
Section B RMAR	30 <i>business days</i>	30 <i>business days</i>	
Section C RMAR	30 <i>business days</i>	30 <i>business days</i>	
Section D1 RMAR	30 <i>business days</i>	30 <i>business days</i>	
Section F RMAR		30 <i>business days</i>	
MLA-M	20 <i>business days</i>		

<i>Data item</i>	Quarterly	Half yearly	Annual
Note 1	For reports relating to the position of an individual <i>firm</i> .		
Note 2	For reports relating to the <i>consolidated situation</i> of an <i>investment firm group</i> .		

16.12.13A R [deleted]

Regulated Activity Group 4

16.12.14 R (1) ■ SUP 16.12.15 R to ■ SUP 16.12.17 R do not apply to:

- (a) a *lead regulated firm* (except in relation to *data items* 47 to 55 (inclusive));
- (b) an *OPS firm*;
- (c) a local authority.

(2) [deleted]

16.12.15 R The applicable *data items* referred to in ■ SUP 16.12.4 R are set out according to *firm* type in the table below:

<i>Firms' prudential category and applicable data items (note 1)</i>						
Description of <i>data item</i>	<i>MIFID-PRU investment firms</i>		<i>Firms other than MIFIDPRU investment firms</i>			
	<i>IPRU(INV)</i>	<i>IPRU(INV)</i>	<i>IPRU(INV)</i>		<i>IPRU(INV)</i>	
	Chapter 3	Chapter 5	Chapter 11 (collective portfolio management firms only)		Chapter 12	Chapter 13
Solvency statement (note 2)	No standard format	No standard format	No standard format			
Balance sheet	FSA029 (note 3)	FSA029	FSA029	FSA029	FSA029	Section A RMAR
Income statement	FSA030 (note 3)	FSA030	FSA030	FSA030	FSA030	Section B RMAR

<i>Firms' prudential category and applicable data items (note 1)</i>						
Description of data item	<i>MIFID-PRU investment firms</i>		<i>Firms other than MIFIDPRU investment firms</i>			
	<i>IPRU(INV)</i>	<i>IPRU(INV)</i>	<i>IPRU(INV)</i>	<i>IPRU(INV)</i>	<i>IPRU(INV)</i>	<i>IPRU(INV)</i>
	Chapter 3	Chapter 5	Chapter 11 (collective portfolio management firms only)	Chapter 12	Chapter 13	
Capital adequacy	MIF001 (note 3 and 4)	FSA033	FSA034 or FSA035 or FIN071 (note 5)	FIN066	FIN069	Section D1 RMAR
ICARA assessment questionnaire	MIF007 (note 4)					
Supplementary capital data for collective portfolio management investment firms	FIN067 (note 9)					
Threshold conditions						Section F RMAR
Volumes and types of business	FSA038	FSA038	FSA038	FSA038		FSA038

Firms' prudential category and applicable data items (note 1)						
Description of data item	MIFID-PRU investment firms	Firms other than MIFIDPRU investment firms				
		IPRU(INV)		IPRU(INV)	IPRU(INV)	IPRU(INV)
		Chapter 3	Chapter 5	(collective portfolio management firms only)	Chapter 12	Chapter 13
Client money and client assets	FSA039	FSA039	FSA039	FSA039	FSA039	Section C RMAR
Liquidity	MIF002 (notes 3, 4 and 6)					
Metrics monitoring	MIF003 (notes 3 and 4)					
Concentration risk (non-K-COM)	MIF004 (notes 3, 4 and 7)					
Concentration risk (K-COM)	MIF005 (notes 3, 4 and 7)					
Group capital test	MIF006 (notes 4 and 8)					
Information on P2P agreements					FIN070	
Note 1	All firms, except MIFIDPRU investment firms in relation to items reported under MIFIDPRU 9, must, when submitting the completed data item required, use the format of the data item set					

Description of data item	Firms' prudential category and applicable data items (note 1)					
	MIFID-PRU investment firms		Firms other than MIFIDPRU investment firms			
	IPRU(INV)	IPRU(INV)	IPRU(INV)	IPRU(INV)	IPRU(INV)	IPRU(INV)
	Chapter 3	Chapter 5	Chapter 11 (collective portfolio management firms only)	Chapter 12	Chapter 13	
	out in SUP 16 Annex 24. Guidance notes for completion of the data items are contained in SUP 16 Annex 25.					
Note 2	Only applicable to a firm that is a sole trader or partnership. Where the firm is a partnership, this report must be submitted by each partner.					
Note 3	A UK parent entity of an investment firm group to which consolidation applies under MIFIDPRU 2.5 must also submit this report on the basis of the consolidated situation.					
Note 4	Data items MIF001 – MIF007 must be reported in accordance with the rules in MIFIDPRU 9.					
Note 5	FSA034 must be completed by a firm not subject to the exemption in IPRU(INV) 5.4.2R, unless it is a firm whose permitted business includes establishing, operating or winding up a personal pension scheme, in which case FIN071 must be completed. FSA035 must be completed by a firm subject to the exemption in IPRU(INV) 5.4.2R.					
Note 6	Does not apply to an SNI MIFIDPRU investment firm which has been granted an exemption from the liquidity requirements in MIFIDPRU [6].					
Note 7	Only applicable to a non-SNI MIFIDPRU investment firm.					
Note 8	Only applicable to a parent undertaking to which the group capital test applies.					
Note 9	Only applicable to firms that are collective portfolio management investment firms.					

16.12.15A **G** [deleted]

16.12.15B **R** [deleted]

16.12.16 **R** The applicable reporting frequencies for data items referred to in **SUP 16.12.15 R** 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>	<i>Non-SNI MIF-IDPRU investment firm</i>	<i>SNI MIFIDPRU investment firm</i>	<i>Investment firm group</i>	<i>Firm other than a MIFID-PRU investment firm</i>
Solvency statement	Annually	Annually		Annually
FSA029	Quarterly	Quarterly	Quarterly	Quarterly
FSA030	Quarterly	Quarterly	Quarterly	Quarterly
[deleted]				[deleted]
FSA033				Quarterly
FSA034				Quarterly
FSA035				Quarterly
FSA038	Half yearly	Half yearly		Half yearly
FSA039	Half yearly	Half yearly		Half yearly
FIN067	Quarterly (note 3)	Quarterly (note 3)		
FIN071				Quarterly
MIF001	Quarterly (note 3)	Quarterly (note 3)	Quarterly (note 3)	
MIF002	Quarterly (note 3)	Quarterly (note 3)	Quarterly (note 3)	
MIF003	Quarterly (note 3)	Quarterly (note 3)	Quarterly (note 3)	
MIF004	Quarterly (note 3)		Quarterly (note 3)	
MIF005	Quarterly		Quarterly	
MIF006	Quarterly (note 3)	Quarterly (note 3)		
MIF007	Annually (note 4)	Annually (note 4)		
Section A RMAR				Half yearly (note 1) Quarterly (note 2)
Section B RMAR				Half yearly (note 1) Quarterly (note 2)
Section C RMAR				Half yearly (note 1) Quarterly

<i>Data item</i>	<i>Non-SNI MIF-IDPRU investment firm</i>	<i>SNI MIFIDPRU investment firm</i>	<i>Investment firm group</i>	<i>Firm other than a MIFID-PRU investment firm</i>
Section D1 RMAR				(note 2) Half yearly (note 1) Quarterly (note 2)
Section F RMAR				Half yearly
Note 1	Annual regulated business revenue up to and including £5 million.			
Note 2	Annual regulated business revenue over £5 million.			
Note 3	Reporting frequencies and reporting periods for this <i>data item</i> are calculated on a calendar year basis and not by reference to the <i>firm's accounting reference date</i> . The relevant quarters end on the last <i>business day</i> of March, June, September and December.			
Note 4	The reporting period for MIF007 is determined by the date on which the <i>firm</i> reviews its <i>ICARA process</i> under MIFID-PRU 7.8.2R and the submission date that applies under MIFID-PRU 7.8.4R.			

16.12.16A **R** [deleted]

16.12.17 **R** The applicable due dates for submission referred to in **SUP 16.12.4 R** 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 **SUP 16.12.16 R**, unless indicated otherwise.

<i>Data item</i>	Quarterly	Half yearly	Annual
Solvency statement			3 months
FSA029	20 business days (note 1)		
	30 business days		

<i>Data item</i>	<i>Quarterly</i>	<i>Half yearly</i>	<i>Annual</i>
	(note 2)		
FSA030	20 <i>business days</i>		
[deleted]	[deleted]		
FSA033	20 <i>business days</i>		
FSA034	20 <i>business days</i>		
FSA035	20 <i>business days</i>		
FSA038		30 <i>business days</i>	
FSA039		30 <i>business days</i>	
FIN067	20 <i>business days</i>		
FIN071	20 <i>business days</i>		
MIF001	20 <i>business days</i>		
	(note 1)		
	30 <i>business days</i>		
	(note 2)		
MIF002	20 <i>business days</i>		
	(note 1)		
	30 <i>business days</i>		
	(note 2)		
MIF003	20 <i>business days</i>		
	(note 1)		
	30 <i>business days</i>		
	(note 2)		
MIF004	20 <i>business days</i>		
	(note 1)		
	30 <i>business days</i>		
	(note 2)		
MIF005	20 <i>business days</i>		
	(note 1)		
	30 <i>business days</i>		
	(note 2)		
MIF006	20 <i>business days</i>		
MIF007	The submission date that applies under MIFIDPRU 7.8.4R		
Section A RMAR	30 <i>business days</i>	30 <i>business days</i>	
Section B RMAR	30 <i>business days</i>	30 <i>business days</i>	
Section C RMAR	30 <i>business days</i>	30 <i>business days</i>	
Section D1 RMAR	30 <i>business days</i>	30 <i>business days</i>	
Section F RMAR		30 <i>business days</i>	

<i>Data item</i>	Quarterly	Half yearly	Annual
Note 1	For reports relating to the position of an individual <i>firm</i> .		
Note 2	For reports relating to the <i>consolidated situation</i> of an <i>investment firm group</i> .		

16.12.17A R [deleted]

Regulated Activity Group 5

16.12.18 R

16.12.18A R [deleted]

16.12.18AA R

- (1) ■ SUP 16.12.18B R and ■ SUP 16.12.18C R do not apply to:
 - (a) a *lead regulated firm*;
 - (b) an *OPS firm*;
 - (c) a local authority.
- (2) A *lead regulated firm* and an *OPS firm* must submit a copy of its annual report and audited accounts within 80 *business days* from its *accounting reference date*.

16.12.18B R

The applicable *data items*, reporting frequencies and submission deadlines referred to in ■ SUP 16.12.4 R are set out in the table below. Reporting frequencies are calculated from a *firm's accounting reference date*, unless indicated otherwise. The due dates are the last day of the periods given in the table below following the relevant reporting frequency period.

Description of <i>data item</i>	<i>Data item</i> (note 1)	Frequency	Submission deadline
Balance Sheet	Sections A.1 and A.2 MLAR	Quarterly	20 <i>business days</i>
Income Statement	Sections B.0 and B.1 MLAR	Quarterly	20 <i>business days</i>
Capital Adequacy (notes 4 and 5)	Section C MLAR	Quarterly	20 <i>business days</i>
Lending - Business flow and rates	Section D MLAR	Quarterly	20 <i>business days</i>
Residential Lending to individuals - New business profile	Section E MLAR	Quarterly	20 <i>business days</i>
Lending - arrears analysis	Section F MLAR	Quarterly	20 <i>business days</i>
Mortgage Administration - Business Profile	Section G MLAR	Quarterly	20 <i>business days</i>

Description of <i>data item</i>	<i>Data item</i> (note 1)	Frequency	Submission deadline
Mortgage Administration - Ar-rears analysis	Section H MLAR	Quarterly	20 <i>business days</i>
Analysis of loans to customers	Section A3 MLAR	Quarterly	20 <i>business days</i>
Provisions analysis	Section B2 MLAR	Quarterly	20 <i>business days</i>
Fees and Levies	Section J MLAR	Annually	30 <i>business days</i>
Sale and rent back	Section K MLAR	Annually	30 <i>business days</i>
Credit Risk (notes 2 and 4)	Section L MLAR	Quarterly	20 <i>business days</i>
Liquidity (notes 3 and 4)	Section M MLAR	Quarterly	20 <i>business days</i>
Note 1	When submitting the completed <i>data item</i> required, a <i>firm</i> must use the format of the <i>data item</i> set out in SUP 16 Annex 19A. Guidance notes for the completion of the <i>data items</i> are set out in SUP 16 Annex 19B.		
Note 2	<p>Only applicable to a <i>firm</i> that has one or more exposures that satisfy the conditions set out in MIPRU 4.2A.4 R, and:</p> <ul style="list-style-type: none"> - has permission to carry on any <i>home financing</i> which is connected to <i>regulated mortgage contracts</i>; or - has permission to carry on <i>home financing</i> and <i>home finance administration</i> which is connected to <i>regulated mortgage contracts</i> (and no other activity); or - has permission to carry on <i>home finance administration</i> which is connected to <i>regulated mortgage contracts</i> and has all or part of the <i>home finance transactions</i> that it administers on its balance sheet. 		
Note 3	<p>Only applicable to a <i>firm</i> that:</p> <ul style="list-style-type: none"> - is subject to MIPRU 4.2D; - has no restriction to its <i>Part 4A permission</i> preventing it from undertaking new <i>home financing</i> or <i>home finance administration</i> connected to <i>regulated mortgage contracts</i>; and - has permission to carry on any <i>home financing</i> or <i>home finance administration</i> connected to <i>regulated mortgage contracts</i>. 		
Note 4	<p>Not applicable if the <i>firm</i> exclusively carries on <i>home finance administration</i> or <i>home finance providing activities</i> in relation to <i>second charge regulated mortgage contracts</i> or <i>legacy CCA mortgage contracts</i> (or both).</p> <p>Also not applicable if the <i>firm</i> is a <i>P2P platform operator</i> facilitating <i>home finance transactions</i>.</p>		
Note 5	Only applicable to a <i>firm</i> that is subject to MIPRU 4.2 (Capital resources requirements).		

16.12.18C **R**

Additional applicable *data items*, reporting frequencies and submission deadlines referred to in **■** SUP 16.12.4 R are set out in the table below for a *firm* carrying on *home finance administration* or *home finance providing activities* in relation to *second charge regulated mortgage contracts*. Reporting frequencies are calculated from a *firm's accounting reference date*, unless indicated otherwise. The due dates are the last day of the periods given in the table below following the relevant reporting frequency period.

Description of <i>data item</i>	<i>Data item</i> (note 1)	Frequency	Submission deadline
Analysis of second charge loans to customers	Section A4 MLAR	Quarterly	20 <i>business days</i>
Second charge business flow and rates	Section D1 MLAR	Quarterly	20 <i>business days</i>
Second charge lending to individuals	Section E1 MLAR	Quarterly	20 <i>business days</i>
Second charge lending - arrears analysis	Section F1 MLAR	Quarterly	20 <i>business days</i>
Second charge mortgage administration – business profile	Section G1 MLAR	Quarterly	20 <i>business days</i>
Second charge mortgage administration - arrears analysis	Section H1 MLAR	Quarterly	20 <i>business days</i>
Note 1	When submitting the completed <i>data item</i> required, a <i>firm</i> must use the format of the <i>data item</i> set out in SUP 16 Annex 19AA R. Guidance notes for the completion of the <i>data items</i> are set out in SUP 16 Annex 19B.		

Regulated Activity Group 6

16.12.19 **R**

- (1) **■** SUP 16.12.19A R to **■** SUP 16.12.21 R do not apply to:
- (a) a *lead regulated firm*;
 - (b) an *OPS firm*;
 - (c) a local authority.
- (2) [deleted]

16.12.19A **R**

The applicable *data items* referred to in **■** SUP 16.12.4 R are set out according to type of *firm* in the table below:

Description of data item	Firms' prudential category and applicable data items (note 1)			
	IPRU(INV) Chapter 3	IPRU(INV) Chapter 5		IPRU(INV) Chapter 13
Solvency statement (note 6)		No stand-ard format		
Balance sheet	FSA029	FSA029		Section A RMAR
Income statement	FSA030	FSA030		Section B RMAR
Capital adequacy	FSA033	FSA034 or FSA035 or FIN071 or FIN072 (note 4)		Section D1 RMAR
Threshold conditions				Section F RMAR
Client money and client assets	FSA039	FSA039		Section C RMAR
Pillar 2 questionnaire		FSA019 (note 8)		
Note 1	When submitting the completed data item required, a firm must use the format of the data item set out in SUP 16 Annex 24. Guidance notes for completion of the data items are contained in SUP 16 Annex 25.			
Note 2	[deleted]			
Note 3	[deleted]			
Note 4	FSA034 must be completed by a firm not subject to the exemption in IPRU(INV) 5.4.2R, unless it is a firm whose permitted business includes establishing, operating or winding up a personal pension scheme, in which case FIN071 must be completed. FSA035 must be completed by a firm subject to the exemption in IPRU(INV) 5.4.2R, unless the firm is the depositary of a UCITS scheme in which case, FIN072 must be completed.			
Note 5	[deleted]			
Note 6	Only applicable to a firm that is a partnership, when the report must be submitted by each partner.			
Note 7	[deleted]			
Note 8	Only applicable to a firm that is the depositary of a UCITS scheme.			

16.12.20 R The applicable reporting frequencies for submission of data items referred to in ■ SUP 16.12.4 R are set out in the table below. Reporting frequencies are calculated from a firm's accounting reference date, unless indicated otherwise.

Solvency statement	Annually
FSA019	Annually
FSA029	Quarterly

FSA030	Quarterly
[deleted]	[deleted]
FSA032	Quarterly
FSA033	Quarterly
FSA034	Quarterly
FSA035	Quarterly
FSA039	Half yearly
FIN071	Quarterly
FIN072	Quarterly
Section A RMAR	Half yearly (note 2)
	Quarterly (note 3)
Section B RMAR	Half yearly (note 2)
	Quarterly (note 3)
Section C RMAR	Half yearly (note 2)
	Quarterly (note 3)
Sections D1 and D2 RMAR	Half yearly (note 2)
	Quarterly (note 3)
Section F RMAR	Half yearly
Note 1	[deleted]
Note 2	Annual regulated business revenue up to and including £5 million.
Note 3	Annual regulated business revenue over £5 million.

16.12.21 **R** The applicable due dates for submission referred to in **■ SUP 16.12.4 R** 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 **■ SUP 16.12.20 R**.

<i>Data item</i>	Quarterly	Half yearly	Annual
Solvency statement			3 months
FSA019			2 months
FSA029	20 <i>business days</i>		
FSA030	20 <i>business days</i>		
[deleted]	[deleted]		
FSA032	20 <i>business days</i>		
FSA033	20 <i>business days</i>		
FSA034	20 <i>business days</i>		
FSA035	20 <i>business days</i>		
FSA039		30 <i>business days</i>	
FSA040	15 <i>business days</i>		
FIN071	20 <i>business days</i>		
FIN072	20 <i>business days</i>		

<i>Data item</i>	Quarterly	Half yearly	Annual
Section A RMAR	30 <i>business days</i>	30 <i>business days</i>	
Section B RMAR	30 <i>business days</i>	30 <i>business days</i>	
Section C RMAR	30 <i>business days</i>	30 <i>business days</i>	
Sections D1 and D2 RMAR	30 <i>business days</i>	30 <i>business days</i>	
Section F RMAR		30 <i>business days</i>	

Regulated Activity Group 7

16.12.22 **R**

- (1) ■ SUP 16.12.22A R to ■ SUP 16.12.24 R do not apply to:
 - (a) a *lead regulated firm* (except in relation to *data items* 47 to 55 (inclusive));
 - (b) an *OPS firm*;
 - (c) a local authority.
- (2) [deleted]

16.12.22A **R**

The applicable *data items* referred to in ■ SUP 16.12.4 R are set out according to type of *firm* in the table below:

<i>Firms' prudential category and applicable data item (note 1)</i>			
<i>Description of data item</i>	<i>MIFIDPRU investment firms</i>	<i>Firms subject to IPRU(INV) Chapter 13</i>	<i>Firms that are also in one or more of RAGs 2 to 6 and not subject to IPRU(INV) Chapter 13</i>
Solvency statement	No standard format (note 2)		
Balance sheet	FSA029 (note 3)	Section A RMAR	
Income statement	FSA030 (note 3)	Section B RMAR	

<i>Firms' prudential category and applicable data item (note 1)</i>			
<i>Description of data item</i>	<i>MIFIDPRU investment firms</i>	<i>Firms subject to IPRU(INV) Chapter 13</i>	<i>Firms that are also in one or more of RAGs 2 to 6 and not subject to IPRU(INV) Chapter 13</i>
Capital adequacy	MIF001 (notes 3 and 6)	Section D1 RMAR (note 9)	
Liquidity	MIF002 (notes 3, 4 and 6)		
Metrics monitoring	MIF003 (notes 3 and 6)		
Concentration risk (non-K-CON)	MIF004 (notes 3, 5 and 6)		
Concentration risk (K-CON)	MIF005 (notes 3, 5 and 6)		
Group capital test	MIF006 (notes 6 and 8)		
ICARA assessment questionnaire	MIF007 (note 6)		
Supplementary capital data for collective portfolio management investment firms	FIN067 (note 10)		
Professional indemnity insurance (note 11)	Section E RMAR	Section E RMAR	Section E RMAR
Threshold conditions		Section F RMAR	
Training and competence	Section G RMAR	Section G RMAR	Section G RMAR
COBS data	Section H RMAR	Section H RMAR	Section H RMAR
Client money and client assets	Section C RMAR	Section C RMAR	
Fees and levies	Section J RMAR	Section J RMAR	
Adviser charges	Section K RMAR (note 7)	Section K RMAR (note 7)	Section K RMAR (note 7)
Note 1	When submitting the completed <i>data item</i> required, a <i>firm</i> (except a <i>MIFIDPRU investment firm</i> in relation to an item reported under <i>MIFIDPRU 9</i>) must use the format of the <i>data item</i> set out in <i>SUP 16 Annex 24R</i> , or <i>SUP 16 Annex 18AR</i> in the case of the <i>RMAR</i> . Guidance notes for completion of the <i>data items</i> are contained in <i>SUP 16 Annex 25</i> , or <i>SUP 16 Annex 18BG</i> in the case of the <i>RMAR</i> .		

Firms' prudential category and applicable data item (note 1)			
Description of data item	MIFIDPRU investment firms	Firms subject to IPRU(INV) Chapter 13	Firms that are also in one or more of RAGs 2 to 6 and not subject to IPRU(INV) Chapter 13
Note 2	Only applicable to a firm that is a sole trader or partnership. Where the firm is a partnership, this report must be submitted by each partner.		
Note 3	A UK parent entity of an investment firm group to which consolidation applies under MIFIDPRU 2.5 must also submit this report on the basis of the consolidated situation.		
Note 4	Does not apply to an SNI MIFIDPRU investment firm which has been granted an exemption from the liquidity requirements in MIFIDPRU 6.		
Note 5	Only applicable to a non-SNI MIFIDPRU investment firm.		
Note 6	Data items MIF001 – MIF007 must be reported in accordance with the rules in MIFIDPRU 9.		
Note 7	This item only applies to firms that provide advice on retail investment products and P2P agreements.		
Note 8	Only applicable to a parent undertaking to which the group capital test applies.		
Note 9	Where a firm submits data items for both RAG 7 and RAG 9, the firm must complete Section D1.		
Note 10	Only applicable to firms that are collective portfolio management investment firms.		
Note 11	This item only applies to firms that are subject to an FCA requirement to hold professional indemnity insurance.		

16.12.22B G [deleted]

16.12.22C R [deleted]

16.12.23 R [deleted]

16.12.23A R The applicable reporting frequencies for data items referred to in ■ SUP 16.12.22A R are set out in the table below. Reporting frequencies are calculated from a firm's accounting reference date, unless indicated otherwise.

Data item	Frequency			Annual regulated business revenue up to and including £5 million	Annual regulated business revenue over £5 million
	Non-SNI MIFIDPRU investment firm	SNI MIFID-PRU investment firm	Investment firm group		
Solvency statement	Annually	Annually			
FSA029	Quarterly	Quarterly	Quarterly		
FSA030	Quarterly	Quarterly	Quarterly		
FIN067	Quarterly	Quarterly			
MIF001	Quarterly (note 1)	Quarterly (note 1)	Quarterly (note 1)		
MIF002	Quarterly (note 1)	Quarterly (note 1)	Quarterly (note 1)		
MIF003	Quarterly (note 1)	Quarterly (note 1)	Quarterly (note 1)		
MIF004	Quarterly (note 1)		Quarterly (note 1)		
MIF005	Quarterly		Quarterly		
MIF006	Quarterly (note 1)	Quarterly (note 1)			
MIF007	Annually (note 2)	Annually (note 2)			
Section A RMAR				Half yearly	Quarterly
Section B RMAR				Half yearly	Quarterly
Section C RMAR				Half yearly	Quarterly
Section D1 RMAR				Half yearly	Quarterly
Section E RMAR	Half yearly	Half yearly	Half yearly	Half yearly	Quarterly
Section F RMAR	Half yearly	Half yearly	Half yearly	Half yearly	Half yearly
Section G RMAR	Half yearly	Half yearly	Half yearly	Half yearly	Half yearly
Section H RMAR	Half yearly	Half yearly	Half yearly	Half yearly	Half yearly
Section J RMAR	Annually	Annually	Annually	Annually	Annually
Section K RMAR	Annually	Annually	Annually	Annually	Annually
Note 1	Reporting frequencies and reporting periods for this <i>data item</i> are calculated on a calendar year basis and not by reference to the <i>firm's accounting reference date</i> . The relevant				

Data item	Frequency		Investment firm group	Annual regulated business revenue up to and including £5 million	Annual regulated business revenue over £5 million
	Non-SNI MIFIDPRU investment firm	SNI MIFID-PRU investment firm			
Note 2	quarters end on the last <i>business day</i> of March, June, September and December. The reporting period for MIF007 is determined by the date on which the <i>firm</i> reviews its <i>ICARA process</i> under MIFIDPRU 7.8.2R and the submission date that applies under MIFIDPRU 7.8.4R.				

16.12.24 **R** [deleted]

16.12.24A **R** The applicable due dates for submission referred to in **R** SUP 16.12.4 R 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 **R** SUP 16.12.23A R, unless indicated otherwise.

Data item	Quarterly	Half yearly	Annual
Solvency statement			3 months
FSA029	20 business days (note 1)		
	30 business days (note 2)		
FSA030	20 business days (note 1)		
	30 business days (note 2)		
FIN067	20 business days		
MIF001	20 business days (note 1)		
	30 business days (note 2)		
MIF002	20 business days (note 1)		
	30 business days (note 2)		
MIF003	20 business days (note 1)		
	30 business days		

<i>Data item</i>	<i>Quarterly</i>	<i>Half yearly</i>	<i>Annual</i>
MIF004	(note 2) 20 <i>business days</i>		
	(note 1) 30 <i>business days</i>		
MIF005	(note 2) 20 <i>business days</i>		
	(note 1) 30 <i>business days</i>		
MIF006	(note 2) 20 <i>business days</i>		
MIF007	The submission date that applies under MIFIDPRU 7.8.4R		
Section A RMAR	30 <i>business days</i>	30 <i>business days</i>	
Section B RMAR	30 <i>business days</i>	30 <i>business days</i>	
Section C RMAR	30 <i>business days</i>	30 <i>business days</i>	
Section D1 RMAR	30 <i>business days</i>	30 <i>business days</i>	
Section E RMAR	30 <i>business days</i>	30 <i>business days</i>	
Section F RMAR		30 <i>business days</i>	
Section G RMAR		30 <i>business days</i>	
Section H RMAR		30 <i>business days</i>	
Section J RMAR			30 <i>business days</i>
Section K RMAR		30 <i>business days</i>	
Note 1	For reports relating to the position of an individual <i>firm</i> .		
Note 2	For reports relating to the <i>consolidated situation</i> of an <i>investment firm group</i> .		

Regulated Activity Group 8

16.12.25 **R**

- (1) ■ SUP 16.12.25A R does not apply to:
 - (a) a *lead regulated firm* (except in relation to *data items 47 to 55* (inclusive));
 - (b) an *OPS firm*;
 - (c) a local authority;
 - (d) a *service company*.
- (2) [deleted]
- (3) [deleted]

16.12.25A R The applicable *data items* referred to in ■ SUP 16.12.4 R are set out according to type of *firm* in the table below:

Description of data item	Firms' prudential category and applicable <i>data items</i> (note 1)			
	MIFIDPRU investment firms	Firms other than MIFIDPRU investment firms		IPRU(INV) Chapter 13
		IPRU(INV) Chapter 3	IPRU(INV) Chapter 5	
Solvency statement (note 2)	No standard format			
Balance sheet	FSA029 (note 3)	FSA029	FSA029	Section A RMAR
Income statement	FSA030 (note 3)	FSA030	FSA030	Section B RMAR
Capital adequacy	MIF001 (notes 3 and 5)	FSA033	FSA034 or FSA035 or FIN071 (note 4)	Section D1 RMAR
Liquidity	MIF002 (notes 3 and 5)			
Metrics monitoring	MIF003 (notes 3 and 5)			
Concentration risk (non-K-CON)	MIF004 (notes 3, 5 and 7)			
Concentration risk (K-CON)	MIF005 (notes 3, 5 and 7)			
Group capital test	MIF006 (notes 5 and 6)			
ICARA assessment questionnaire	MIF007 (note 5)			
Threshold conditions				Section F RMAR (note 17)
Client money and client assets	FSA039	FSA039	FSA039	Section C RMAR (note 13) or FSA039
Note 1	All firms (except MIFIDPRU investment firms in relation to items reported under MIFIDPRU 9) when submitting the completed <i>data item</i> required, must use the format of the <i>data item</i> set out in SUP 16 Annex 24. Guidance notes for completion of the <i>data items</i> are contained in SUP 16 Annex 25.			

Description of data item	Firms' prudential category and applicable data items (note 1)			
	Firms other than MIFIDPRU investment firms			IPRU(INV) Chapter 13
	MIFIDPRU investment firms	IPRU(INV) Chapter 3	IPRU(INV) Chapter 5	
Note 2	Only applicable to a firm that is a sole trader or partnership. Where the firm is a partnership, this report must be submitted by each partner.			
Note 3	A UK parent entity of an investment firm group to which consolidation applies under MIFIDPRU 2.5 must also submit this report on the basis of the consolidated situation.			
Note 4	FSA034 must be completed by a firm not subject to the exemption in IPRU(INV) 5.4.2R, unless it is a firm whose permitted business includes establishing, operating or winding up a personal pension scheme, in which case FIN071 must be completed. FSA035 must be completed by a firm subject to the exemption in IPRU(INV) 5.4.2R.			
Note 5	Data items MIF001 – MIF007 must be reported in accordance with the rules in MIFIDPRU 9.			
Note 6	Only applicable to a parent undertaking to which the group capital test applies.			
Note 7	Only applicable to a non-SNI MIFIDPRU investment firm.			

16.12.25B **G** [deleted]

16.12.25C **R** [deleted]

16.12.26 **R** The applicable reporting frequencies for data items referred to in **SUP 16.12.25A R** are set out according to the type of firm in the table below. Reporting frequencies are calculated from a firm's accounting reference date, unless indicated otherwise.

Data item	Non-SNI MIFIDPRU investment firm	SNI MIFIDPRU investment firm	Investment firm group	Firm other than a MIFIDPRU investment firm
Solvency statement	Annually	Annually		Annually
FSA029	Quarterly	Quarterly	Quarterly	Quarterly
FSA030	Quarterly	Quarterly	Quarterly	Quarterly
[deleted]				[deleted]
FSA033				Quarterly
FSA034				Quarterly
FSA035				Quarterly
FSA039	Half yearly	Half yearly		Half yearly
FIN071				Quarterly

<i>Data item</i>	<i>Non-SNI MIF-IDPRU investment firm</i>	<i>SNI MIFIDPRU investment firm</i>	<i>Investment firm group</i>	<i>Firm other than a MIFID-PRU investment firm</i>
MIF001	Quarterly (note 3)	Quarterly (note 3)	Quarterly (note 3)	
MIF002	Quarterly (note 3)	Quarterly (note 3)	Quarterly (note 3)	
MIF003	Quarterly (note 3)	Quarterly (note 3)	Quarterly (note 3)	
MIF004	Quarterly (note 3)		Quarterly (note 3)	
MIF005	Quarterly		Quarterly	
MIF006	Quarterly	Quarterly		
MIF007	Annually (note 4)	Annually (note 4)		
Section A RMAR				Half yearly (note 1) Quarterly (note 2)
Section B RMAR				Half yearly (note 1) Quarterly (note 2)
Section C RMAR				Half yearly (note 1) Quarterly (note 2)
Section D1 RMAR				Half yearly (note 1) Quarterly (note 2)
Section F RMAR				Half yearly
Note 1	Annual regulated business revenue up to and including £5 million.			
Note 2	Annual regulated business revenue over £5 million.			
Note 3	Reporting frequencies and reporting periods for this <i>data item</i> are calculated on a calendar year basis and not by reference to the <i>firm's accounting reference date</i> . The relevant quarters end on the last <i>business day</i> of March, June, September and December.			
Note 4	The reporting period for MIF007 is determined by the date on which the <i>firm</i> reviews its <i>ICARA process</i> under MIFID-PRU 7.8.2R and the submission date that applies under MIFID-PRU 7.8.4R.			

16.12.26A **R** [deleted]

16.12.27 **R** The applicable due dates for submission referred to in **■** SUP 16.12.4 R 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 **■** SUP 16.12.26 R, unless indicated otherwise.

<i>Data item</i>	Quarterly	Half yearly	Annual
Solvency statement			3 months
FSA029	20 business days (note 1)		
	30 business days (note 2)		
FSA030	20 business days (note 1)		
	30 business days (note 2)		
[deleted]	[deleted]		
FSA033	20 business days		
FSA034	20 business days		
FSA035	20 business days		
FSA039		30 business days	
FIN071	20 business days		
MIF001	20 business days (note 1)		
	30 business days (note 2)		
MIF002	20 business days (note 1)		
	30 business days (note 2)		
MIF003	20 business days (note 1)		
	30 business days (note 2)		
MIF004	20 business days (note 1)		
	30 business days (note 2)		
MIF005	20 business days (note 1)		
	30 business days		

<i>Data item</i>	Quarterly	Half yearly	Annual
	(note 2)		
MIF006	20 <i>business days</i>		
MIF007	The submission date that applies under MIFIDPRU 7.8.4R		
Section A RMAR	30 <i>business days</i>	30 <i>business days</i>	
Section B RMAR	30 <i>business days</i>	30 <i>business days</i>	
Section C RMAR	30 <i>business days</i>	30 <i>business days</i>	
Section D1 RMAR	30 <i>business days</i>	30 <i>business days</i>	
Section F RMAR	30 <i>business days</i>	30 <i>business days</i>	
Note 1	For reports relating to the position of an individual <i>firm</i> .		
Note 2	For reports relating to the <i>consolidated situation</i> of an <i>investment firm group</i> .		

16.12.27A **R** [deleted]

Regulated Activity Group 9

- 16.12.28 **R**
- (1) ■ SUP 16.12.28A R does not apply to:
 - (a) a *lead regulated firm*;
 - (b) an *OPS firm*;
 - (c) a local authority;
 - (d) a *third party processor* in respect of any *home finance activity*.
 - (2) A *lead regulated firm* and an *OPS firm* must submit a copy of its annual report and audited accounts within 80 *business days* from its *accounting reference date*.

16.12.28A **R** The applicable *data items*, reporting frequencies and submission deadlines referred to in ■ SUP 16.12.4 R are set out in the table below. Reporting frequencies are calculated from a *firm's accounting reference date*, unless indicated otherwise. The due dates are the last day of the periods given in the table below following the relevant reporting frequency period.

Description of data item	Data item (note 1)	Frequency		Submission deadline
		Annual regulated business revenue up to and including £5 million	Annual regulated business revenue over £5 million	
Home finance mediation activity and insurance distribution activity				
Balance Sheet	Section A RMAR	Half yearly	Quarterly	30 business days
Income Statement	Section B RMAR	Half yearly	Quarterly	30 business days
Capital Adequacy (note 3)	Section D1 RMAR	Half yearly	Quarterly	30 business days
Professional indemnity insurance (note 2)	Section E RMAR	Half yearly	Quarterly	30 business days
Threshold Conditions	Section F RMAR	Half yearly	Half yearly	30 business days
Training and Competence	Section G RMAR	Half yearly	Half yearly	30 business days
COBS data	Section H RMAR	Half yearly	Half yearly	30 business days
Supplementary product sales data	Section I RMAR	Half yearly	Annually	30 business days
Client money and client assets (note 3)	Section C RMAR	Half yearly	Quarterly	30 business days
Fees and levies	Section J RMAR	Annually	Annually	30 business days
Funeral plan distribution activity				
Funeral plan financials return: distributors (note 4)]	FPR003b	Half yearly (note 5)		80 business days
Note 1	When submitting the completed <i>data item</i> required, a <i>firm</i> must use the format of the <i>data item</i> set out in SUP 16 Annex 18A. Guidance notes for the completion of the data items is set out in SUP 16 Annex 18B.			
Note 2	This item only applies to <i>firms</i> that may be subject to an <i>FCA</i> requirement to hold professional indemnity insurance.			
Note 3	This item does not apply to <i>firms</i> who only carry on <i>home finance mediation activities</i> exclusively in relation to <i>second charge regulated mortgage contracts</i> or <i>legacy CCA mortgage contracts</i> (or both) and who are not otherwise expected to complete it by virtue of carrying out other regulated activities. This item also does not apply if the <i>firm</i> is a <i>P2P platform operator</i> facilitating <i>home finance transactions</i> and is not			

Description of data item	Data item (note 1)	Frequency		Submission deadline
		Annual regulated business revenue up to and including £5 million	Annual regulated business revenue over £5 million	
Home finance mediation activity and insurance distribution activity				
Note 4	required to submit it by virtue of carrying out other <i>regulated activities</i> . When submitting the completed <i>data item</i> required, a <i>firm</i> must use the format of the <i>data item</i> set out in SUP 16 Annex 50B. Guidance notes for the completion of the <i>data item</i> are set out in SUP 16 Annex 50B.			
Note 5	Reporting frequencies and reporting periods for this <i>data item</i> are calculated on a calendar year basis and not from a <i>firm's accounting reference date</i> . The relevant half year periods end on 30 June and 31 December.			

Regulated Activity Group 10

16.12.29 **G** RIEs have separate reporting as set out in REC.

Regulated Activity Group 11

16.12.29A **R** A *firm* must submit the form contained in ■ SUP 16 Annex 32R (Bidding in emissions auctions return) annually within 30 *business days* from its *accounting reference date* unless it is an *exempt MiFID commodities firm* that did not carry on any *auction regulation bidding* during the year to which that form relates.

Regulated Activity Group 12

16.12.29B **R** ■ SUP 16.12.29C R does not apply:

- (1) to a *credit firm* if the only *credit-related regulated activity* it carries on is *providing credit references*;
- (2) [deleted]
- (2A) to a *firm* if the only *credit-related regulated activity* it carries on is *advising on regulated credit agreements for the acquisition of land*;
- (3) with respect to *credit-related regulated activity* to the extent that it relates to *credit agreements secured by a legal or equitable mortgage on land*.

16.12.29C **R** The applicable *data items*, reporting frequencies and submission deadlines referred to in ■ SUP 16.12.4 R are set out in the table below. Reporting frequencies are calculated from a *firm's accounting reference date*, unless indicated otherwise. The due dates are the last day of the periods given in the table below following the relevant reporting frequency period.

Description of data item	Data item (note 1)	Frequency	Submission deadline	
		Annual revenue from credit-related regulated activities up to and including £5 million (note 2)	Annual revenue from credit-related regulated activities over £5 million	
Financial data (note 3)	CCR001	Annually	Half yearly	30 business days
Volumes (note 4)	CCR002	Annually	Half yearly	30 business days
Lenders (note 5)	CCR003	Annually	Half yearly	30 business days
Debt management (note 6)	CCR004	Annually	Half yearly	30 business days
Client Money & Assets (note 7)	CCR005	Annually	Half yearly	30 business days
Debt collection (note 8)	CCR006	Annually	Half yearly	30 business days
Key data (note 9)	CCR007	Annually	Annually	30 business days
Credit broking websites (note 10)				[deleted]
Note 1	When submitting the required <i>data item</i> , a <i>firm</i> must use the format of the <i>data item</i> set out in SUP 16 Annex 38A. Guidance notes for the completion of the data items is set out in SUP 16 Annex 38B.			
Note 2	References to revenue in SUP 16.12.29C R in relation to any <i>firm</i> do not include the amount of any repayment of any <i>credit</i> provided by that <i>firm</i> as <i>lender</i> .			
Note 3	(a) Subject to (b) to (d) below, this <i>data item</i> applies to all <i>credit firms</i> . (b) This <i>data item</i> does not apply to a <i>firm</i> if the only <i>credit-related regulated activity</i> for which it has <i>permission</i> is <i>operating an electronic system in relation to lending</i> . (c) This <i>data item</i> does not apply to a <i>firm</i> required to submit a Balance Sheet, Income Statement or Capital Adequacy <i>data item</i> from a RAG other than RAG 12. (d) This <i>data item</i> does not apply to a <i>firm</i> with <i>limited permission</i> unless it is a <i>not-for-profit debt advice body</i> and at any point in the last 12 <i>months</i> has held £1 million or more in <i>client money</i> or as the case may be, projects that it will hold £1million or more in <i>client money</i> in the next 12 <i>months</i> .			
Note 4	(a) Subject to (b) below, this <i>data item</i> applies to all <i>credit firms</i> . (b) This <i>data item</i> does not apply to a <i>firm</i> with <i>limited permission</i> unless it is a <i>not-for-profit debt advice body</i> and at			

Description of data item	Data item (note 1)	Frequency	Submission deadline
	any point in the last 12 months has held £1 million or more in <i>client money</i> or as the case may be, projects that it will hold £1million or more in <i>client money</i> in the next 12 months.		
Note 5	This data item applies to all <i>firms</i> with <i>permission</i> for entering into a regulated credit agreement as lender or exercising, or having the right to exercise, the lender's rights and duties under a regulated credit agreement.		
Note 6	(a) Subject to (b) to (d) below, this <i>data item</i> applies to a <i>debt management firm</i> and to a <i>not-for-profit debt advice body</i> that at any point in the last 12 months has held £1 million or more in <i>client money</i> or, as the case may be, projects that it will hold £1million or more in <i>client money</i> in the next 12 months. (b) This <i>data item</i> does not apply to a <i>firm</i> with <i>limited permission</i> other than a <i>not-for-profit debt advice body</i> within (a). (c) This <i>data item</i> does not apply to a <i>firm</i> required to submit a Capital Adequacy <i>data item</i> from a RAG other than RAG 12, or under SUP 16.13, unless (d) applies (d) Where a <i>firm</i> is required to submit a Capital Adequacy <i>data item</i> from a RAG other than RAG 12 or under SUP 16.13 but the <i>firm's</i> highest capital requirement derives from its activity under RAG 12, the <i>firm</i> should submit both CCR004 and the Capital Adequacy <i>data item</i> required from the RAG other than RAG 12 or SUP 16.13.		
Note 7	This <i>data item</i> applies to a CASS <i>debt management firm</i> , unless the firm is subject to a requirement imposed under section 55L of the Act stating that it must not hold <i>client money</i> , or such a requirement to the same effect.		
Note 8	This <i>data item</i> applies to a <i>firm</i> with <i>permission</i> to carry on <i>debt collecting</i> or <i>operating an electronic system in relation to lending</i> .		
Note 9	(a) Subject to (b) and (c) below, this <i>data item</i> applies to a <i>firm</i> that has <i>limited permission</i> . (b) This <i>data item</i> does not apply to an <i>authorised professional firm</i> that is a CASS <i>debt management firm</i> . Such a <i>firm</i> is instead required to submit the other <i>data items</i> in SUP 16.12.29C R as appropriate. (c) This <i>data item</i> does not apply to a <i>not-for-profit debt advice body</i> that at any point in the last 12 months has held £1 million or more in <i>client money</i> or, as the case may be, projects that it will hold £1million or more in <i>client money</i> in the next 12 months. Such a <i>not-for-profit debt advice body</i> is instead required to submit <i>data items</i> CCR001, CCR002, CCR004 and CCR005.		
Note 10	[deleted]		
Note 11	[deleted]		

Authorised professional firms

16.12.30 R

(1) An *authorised professional firm*, other than one that must comply with IPRU(INV) 3, 5 or 13 in accordance with IPRU(INV) 2.1.4R, or one

that is a *CASS debt management firm* or one that carries on only *credit-related regulated activity* as a *non-mainstream regulated activity*, must submit an annual questionnaire, contained in ■ SUP 16 Annex 9R, unless:

(a) its only *regulated activities* are one or more of:

- (i) *insurance distribution*;
- (ii) *mortgage mediation*;
- (iii) *retail investment*;
- (iv) *mortgage lending*;
- (v) *mortgage administration*;
- (vi) *funeral plan distribution*; or

(b) its "main business" as determined by *IPRU(INV) 2.1.2R(3)* is *advising on, or arranging deals in, packaged products, or managing investments for private customers*;

in which case the *authorised professional firm* must complete the appropriate report specified in ■ SUP 16.12.31 R.

(2) The due date for submission of the annual questionnaire is four months after the *firm's accounting reference date*.

(2A) Guidance on the completion of the annual questionnaire contained in ■ SUP 16 Annex 9R is set out in ■ SUP 16 Annex 9AG.

(3) An *authorised professional firm* must also, where applicable, submit the other report to the *FCA* in accordance with ■ SUP 16.12.31 R in respect of the other *regulated activities* it undertakes under (1)(a).

16.12.30A R An *authorised professional firm* that must comply with *IPRU(INV) 3, 5, 10 or 13* in accordance with *IPRU(INV) 2.1.4R* must submit the relevant reports in ■ SUP 16.12.4 R to ■ SUP 16.12.29 G, according to the *regulated activity groups* that its business falls into.

16.12.30B R An *authorised professional firm* that is a *CASS debt management firm* and is not within ■ SUP 16.12.1G (3A) must complete the appropriate reports specified in ■ SUP 16.12.4 R and ■ SUP 16.12.29C R.

16.12.31 R Table of data items from an *authorised professional firm*

Report	Return (note 1)	Frequency (Note 4)	Due date
Adequate information relating to the following activities: (1) <i>insurance distribution activity</i> ; (2) <i>mortgage mediation activity</i> ; (3) <i>retail investment activity</i> ;	RMAR (Note 3)	Half yearly (quarterly for sections A to E for larger firms, subject to Note 3 exemptions) (note 2)	For half yearly report: 30 <i>business days</i> after period end For quarterly report: 30 <i>business days</i> after quarter end

Report	Return (note 1)	Frequency (Note 4)	Due date
(4) advising on, or arranging deals in, packaged products, or managing investments for private customers where these activities are the authorised professional firm's "main business" as determined by IPRU(INV) 2.1.2 R (3)			
Adequate information relating to mortgage lending and mortgage administration.	MLAR	Quarterly	20 business days after quarter end
Note 1	When giving the report required, a firm must use the return indicated. The RMAR and MLAR are located at SUP 16 Annex 18A and SUP 16 Annex 19A respectively. Guidance on the completion of the data items are located at SUP 16 Annex 18B and SUP 16 Annex 19B respectively.		
Note 2	For the purposes of RMAR reporting, a larger firm is a firm whose annual regulated business revenue in its previous financial year was greater than £5m. Annual regulated business revenue for these purposes is a firm's total revenue relating to insurance distribution activity, mortgage mediation activity and retail investment activity.		
Note 3	A firm which submits an MLAR is not required to submit sections A and B of the RMAR.		
Note 4	Reporting dates are calculated from a firm's accounting reference date.		

Financial conglomerates

16.12.32 R

- (1) A firm that is a member of a financial conglomerate must submit financial reports to the FCA in accordance with the table in ■ SUP 16.12.33 R if:
 - (a) it is at the head of a financial conglomerate; or
 - (b) its Part 4A permission contains a relevant requirement.
- (2) In (1)(b), a relevant requirement is one which:
 - (a) applies ■ SUP 16.12.33 R to the firm; or
 - (b) applies ■ SUP 16.12.33 R to the firm unless the mixed financial holding company of the financial conglomerate to which the firm belongs submits the report required under this rule (as if the rule applied to it).

16.12.33 **R** Financial reports from a member of a financial conglomerate (see **SUP 16.12.32 R**)

Content of Report	Form (Note 1)	Frequency	Due Date
Calculation of supplementary capital adequacy requirements in accordance with one of the three technical calculation methods	Note 2	Note 5 Yearly	Note 5
Identification of significant <i>risk concentration</i> levels	Note 3	Yearly	4 months after year end
Identification of significant <i>intra-group transactions</i>	Note 4	Yearly	4 months after year end
Report on compliance with GEN-PRU 3.1.35 R where it applies	Note 6	Note 5	Note 5
Note 1	When giving the report required, a <i>firm</i> must use the form indicated, if any.		
Note 2	In respect of <i>FCA-authorized persons</i> , if Part 1 of GEN-PRU3 Annex 1 (method 1), or Part 2 of GENPRU 3 Annex 1 (method 2), or Part 3 of GENPRU 3 Annex 1 (method 3) applies, there is no specific form. Adequate information must be provided, specifying the calculation method used and each <i>financial conglomerate</i> for which the <i>FCA</i> is the <i>co-ordinator</i> must discuss with the <i>FCA</i> the form which this reporting will take and the extent to which verification by an auditor will be required.		
Note 3	Rather than specifying a standard format for each <i>financial conglomerate</i> to use, each <i>financial conglomerate</i> for which the <i>FCA</i> is the <i>co-ordinator</i> must discuss with the <i>FCA</i> the form of the information to be reported. This should mean that usual information management systems of the <i>financial conglomerate</i> can be used to the extent possible to generate and analyse the information required. When reviewing the <i>risk concentration</i> levels, the <i>FCA</i> will in particular monitor the possible risk of contagion in the <i>financial conglomerate</i> , the risk of a conflict of interests, the risk of circumvention of <i>sectoral rules</i> , and the level or volume of risks.		
Note 4	For the purposes of this reporting requirement, an <i>intra-group transaction</i> will be presumed to be significant if its amount exceeds 5% of the total amount of capital adequacy requirements at the level of the <i>financial conglomerate</i> .		

Content of Report	Form (Note 1)	Frequency	Due Date
<p>Note 5</p> <p>Note 6</p>	<p>Rather than specifying a standard format for each <i>financial conglomerate</i> to use, each <i>financial conglomerate</i> for which the FCA is the <i>co-ordinator</i> must discuss with the FCA the form of the information to be reported. This should mean that the usual information management systems of the <i>financial conglomerate</i> can be used to the extent possible to generate and analyse the information required.</p> <p>When reviewing the <i>intra-group transactions</i>, the FCA will in particular monitor the possible risk of contagion in the <i>financial conglomerate</i>, the risk of a conflict of interest, the risk of circumvention of <i>sectoral rules</i>, and the level or volume of risks.</p> <p>The frequency and due date will be as follows:</p> <p>(1) <i>banking and investment services conglomerate</i>; frequency is yearly with due date 45 <i>business days</i> after period end; and</p> <p>(2) <i>insurance conglomerate</i>: frequency is yearly with due date four months after period end for the capital adequacy return and three months after period end for the report on compliance with GENPRU 3.1.35 R where it applies.</p> <p>Adequate information must be added as a separate item to the relevant form for sectoral reporting.</p>		