

**DISCLOSURE GUIDANCE AND TRANSPARENCY RULES SOURCEBOOK
(ELECTRONIC REPORTING FORMAT) INSTRUMENT 2020**

Powers exercised

- A. The Financial Conduct Authority (“the FCA”) makes this instrument in the exercise of the following powers and related provisions in the Financial Services and Markets Act 2000 (“the Act”):
- (1) section 73A (Part 6 Rules);
 - (2) section 89A (Transparency rules);
 - (3) section 89C (Provision of information by issuers of transferable securities);
and
 - (4) section 137A (The FCA’s general rules).
- B. The rule-making powers listed above are specified for the purposes of section 138G(2) (Rule-making instruments) of the Act.

Commencement

- C. This instrument comes into force on IP completion day as defined in the European Union (Withdrawal Agreement) Act 2020.

Amendments to the Handbook

- D. The Disclosure Guidance and Transparency Rules sourcebook (DTR) is amended in accordance with the Annex in this instrument.

Citation

- E. This instrument may be cited as the Disclosure Guidance and Transparency Rules Sourcebook (Electronic Reporting Format) Instrument 2020.

By order of the Board
22 October 2020

Annex

**Amendments to the Disclosure Guidance and Transparency Rules
sourcebook (DTR)**

In this Annex, underlining indicates new text and striking through indicates deleted text.

TP1	Disclosure and transparency rules
	Transitional Provisions

(1)	(2) Material to which the Transitional Provisions applies	(3)	(4) Transitional Provision	(5) Transitional Provision: dates in force	(6) Handbook Provision: coming into force
...					
32	<i>DTR 4.1.14R</i>	R	<i>DTR 4.1.14R applies in relation to a financial year of an issuer beginning on or after 1 January 2020 <u>1 January 2021</u>.</i>	From 13 December 2019 <i>IP completion day</i>	From 13 December 2019
...					