

Prudential sourcebook for Investment Firms

Chapter 1

Application

1.5 Notification of FINREP reporting

- 1.5.1** **R** A n *IFPRU investment firm* must notify the *FCA*:
- (1) if it is, or becomes, a *FINREP firm*; and
 - (2) when it ceases to be a *FINREP firm*.
- 1.5.2** **R** A *firm* must notify the *FCA* if it adjusts its *firm's accounting reference date* under the Commission Regulation made under article 99 of the *EU CRR*.