

Chapter 16

Reporting requirements

16.1 Application

- 16.1.1 **R** This chapter applies to every *firm* within a category listed in column (2) of the table in ■ SUP 16.1.3 R and in accordance with column (3) of that table.
- 16.1.1A **D** The directions and *guidance* in ■ SUP 16.13 apply to a *payment service provider* as set out in that section.
- 16.1.1AA **G** *Credit institutions* and *electronic money institutions* should note that some of the directions in ■ SUP 16.13 apply to them as well as to *payment institutions* and *registered account information service providers*.
- 16.1.1B **D** The directions and *guidance* in ■ SUP 16.15 apply to *electronic money issuers* that are not *credit institutions*.
- 16.1.1C **G** The directions and *guidance* in ■ SUP 16.18 apply for the following types of *AIFM*:
 - (1) a *small registered UK AIFM*;
 - (2) an *above-threshold non-EEA AIFM marketing* in the *UK*; and
 - (3) a *small non-EEA AIFM marketing* in the *UK*.
- 16.1.1D **D** ■ SUP 16.21 applies to a *CBTL firm*.
- 16.1.1E **D** The *rules*, directions and *guidance* in ■ SUP 16.22 apply to a *payment service provider* located in the *UK* other than:
 - (1) a *credit union*;
 - (2) National Savings and Investments; and
 - (3) the Bank of England.
- 16.1.1F **R** The *rules* and *guidance* in ■ SUP 16.26 (Reporting of information about Directory persons) apply to an *SMCR firm*.

- 16.1.2** **G**
- (1) Subject to (2) and (3), the only category of *firm* to which no section of this chapter applies is an *ICVC*.
 - (2) ■ SUP 16.26 (Reporting of information about Directory persons) applies to a *firm* which is an *SMCR firm* (see ■ SUP 16.1.1FR).
 - (3) ■ SUP 16.27 (General insurance value measures reporting) applies to the type of firms listed in ■ SUP 16.1.3R.

16.1.2A **G** In ■ SUP 16.1 a reference to Gibraltar-based firm in relation to ■ SUP 16.27 (General insurance value measures reporting) has the same meaning as in the *Gibraltar Order*.

16.1.3 **R** **Application of different sections of SUP 16 (excluding SUP 16.13, SUP 16.15, SUP 16.22 and SUP 16.26)**

(1) Section(s)	(2) Categories of firm to which section applies	(3) Applicable rules and guidance
SUP 16.1, SUP 16.2 and SUP 16.3	All categories of <i>firm</i> except:	Entire sections
	(a) an <i>ICVC</i> ;	
	(b) [deleted]	
	(c) [deleted]	
SUP 16.4 and SUP 16.5	All categories of <i>firm</i> except:	Entire sections
	(-a) a <i>credit union</i> ;	
	(a) an <i>ICVC</i> ;	
	(b) [deleted]	
	(c) [deleted]	
	(d) a <i>non-directive friendly society</i> ;	
	(e) [deleted]	
	(f) a <i>sole trader</i> ;	
	(g) a <i>service company</i> ;	
	(h) [deleted]	
	(i) a <i>firm with permission to carry on only retail investment activities</i> ;	
(ia) a <i>firm with permission only to advise on P2P agreements (unless that activity is carried on exclusively with or for professional clients)</i> ;		

(1) Section(s)	(2) Categories of firm to which section applies	(3) Applicable rules and guidance
	(j) a firm with permission to carry on only insurance distribution activity, home finance mediation activity, or both;	
	(ja) an FCA-authorized person with permission to carry on only credit-related regulated activity;	
	(jb) a firm with permission to carry on only regulated claims management activities;	
	(jc) a firm with permission to carry on only funeral plan distribution;	
	(k) a firm falling within a combination of (i), (ia), (j), (ja), (jb) and (jc).	
	(l) a firm with permission to carry on only the regulated activity of administering a benchmark;	
SUP 16.6	Bank	SUP 16.6.4 R to SUP 16.6.5 R
	Depository of an authorised fund	SUP 16.6.6R to SUP 16.6.11R
SUP 16.7A	A firm subject to the requirement in SUP 16.7A.3 R or SUP 16.7A.5 R	Sections as relevant
SUP 16.8	Insurer with permission to effect or carry out life policies, unless it is a non-directive friendly society	Entire section
	Firm with permission to establish, operate or wind up a personal pension scheme or a stakeholder pension scheme	Entire section
SUP 16.10	All categories of firm except:	Entire section
	(a) an ICVC; and	
	(b) [deleted]	
	(c) [deleted]	
	(d) a dormant asset fund operator.	
SUP 16.11	(1) A firm, other than a managing agent, which is:	
	(a) a home finance provider; or	Entire section
	(b) an insurer; or	Entire section
	(c) the operator of a regulated collective investment scheme or an investment trust savings scheme; or	Entire section
	(d) a person who issues or manages the relevant assets of the issuer of a structured capital-at-risk product; or	Entire section

(1) Section(s)	(2) Categories of firm to which section applies		(3) Applicable rules and guidance
	(e)	a firm with permission to enter into a regulated credit agreement as lender in respect of high-cost short-term credit or home credit loan agreements; or	Entire section
	(2)	a firm in whom the rights and obligations of the lender under a regulated mortgage contract are vested.	The provisions governing performance data reports in SUP 16.11 and SUP 16 Annex 21
SUP 16.12	A firm undertaking the regulated activities as listed in SUP 16.12.4 R, unless exempted in SUP 16.12.1 G		Sections as relevant to regulated activities as listed in SUP 16.12.4 R
SUP 16.14	A CASS large firm and a CASS medium firm		Entire section
SUP 16.18	A full-scope UK AIFM and a small authorised UK AIFM		SUP 16.8.3 R
[deleted]			
SUP 16.23	A firm subject to the Money Laundering Regulations and within the scope of SUP 16.23.1R		Entire Section
SUP 16.23A	A firm undertaking the regulated activities in SUP 16.23A.1R		Entire section
SUP 16.24	A firm with permission to effect or carry out contracts of insurance in relation to life and annuity contracts of insurance to the extent that the firm and its business falls within the scope of SUP 16.24.1R.		Entire Section
SUP 16.25	A firm with permission to carry on regulated claims management activities.		Entire section
SUP 16.27	A firm which, in respect of general insurance contracts, is:		Entire section
	(a)	an insurer;	
	(b)	a (i) TP firm which has temporary permission; or (ii) a Gibraltar-based firm, treated as having permission, to effect contract of insurance including those providing services from an establishment outside the UK with a customer in the UK;	
	(c)	a managing agent; or	
	(d)	an insurance intermediary,	
	to the extent that the firm and its business falls within the scope of SUP 16.27.7R.		
SUP 16.28	A firm which, in respect of general insurance contracts, is:		Entire section
	(1)	an insurer;	

(1) Section(s)	(2) Categories of firm to which section applies	(3) Applicable rules and guidance
	(2) a <i>managing agent</i> ;	
	(3) an <i>insurance intermediary</i> ;	
	(4) a <i>TP firm</i> ; or	
	(5) a <i>Gibraltar-based firm</i> that is not a <i>TP firm</i> .	
	to the extent that the <i>firm</i> and its business falls within the scope of SUP 16.28.8R.	
SUP 16.29	A <i>MIFIDPRU investment firm</i> other than in the circumstances specified in SUP 16.29.1R.	Entire section
SUP 16.30	A <i>person</i> who is:	Entire section
	(1) a <i>firm</i> except as specified in SUP 16.30.1R;	
	(2) an <i>authorised electronic money institution</i> ;	
	(3) an <i>authorised payment institution</i> ;	
	(4) a <i>registered account information service provider</i> ;	
	(5) a <i>small electronic money institution</i> ;	
	(6) a <i>small payment institution</i> ;	
	(7) a <i>UK RIE</i> .	
SUP 16.31	A <i>firm</i> with <i>approver permission</i> .	Entire section
Note 1 [deleted]		
Note 2 The application of SUP 16.13 is set out under SUP 16.13.1 G; the application of SUP 16.15 is set out under SUP 16.15.1 G; the application of SUP 16.16 is set out SUP 16.16.1 R and SUP 16.16.2 R the application of SUP 16.17 is set out in SUP 16.17.3 R and SUP 16.17.4 R; and the application of SUP 16.26 is set out in SUP 16.26.1R.		
Note 3 The application of SUP 16.18 for the types of <i>AIFMs</i> specified in SUP 16.1.1C G is set out in SUP 16.18.2 G.		

16.1.4

G

(1) This chapter contains requirements to report to the *FCA* on a regular basis. These requirements include reports relating to a *firm's* financial condition, and to its compliance with other *rules* and requirements which apply to the *firm*. Where the relevant requirements are set out in another section of the *Handbook*, this chapter contains cross references. An example of this is financial reporting for *insurers* and *friendly societies*.

- (2) Where such requirements already apply to a *firm* under legislation other than the *Act*, they are not referred to in this chapter. An example of this is reporting to the *FCA* by *building societies* under those parts of the Building Societies Act 1986 which have not been repealed.
- (3) Requirements for individual *firms* reflect:
 - (a) the category of *firm*;
 - (b) the nature of business carried on;
 - (c) whether a *firm* has its registered office (or if it does not have a registered office, its head office) in the *United Kingdom*; and
 - (d) [deleted]
 - (e) the regulated activities the *firm* undertakes.

16.1.5 G [deleted]

16.1.6 G [deleted]

16.1.7 G Where a *PRA-authorized person* is required to notify or provide any information to (a) the *FCA* by a *PRA Handbook* provision and (b) the *FCA* by the equivalent provision in the *FCA Handbook*, the *PRA-authorized person* is expected to comply with both provisions.