

## Chapter 16

# Reporting requirements

**16.1 Application**

- 16.1.1 **R** This chapter applies to every *firm* and *qualifying parent undertaking* 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), the only categories of *firm* to which no section of this chapter applies are:
- (a) an *ICVC*;
  - (b) an *incoming EEA firm* or *incoming Treaty firm*, unless it is:
    - (i) a *firm* of a type listed in ■ SUP 16.1.3R as a type of *firm* to which ■ SUP 16.6, ■ SUP 16.7A, ■ SUP 16.9, ■ SUP 16.12, or ■ SUP 16.14 applies; or
    - (ii) an *insurer* with *permission* to effect or carry out *life policies*; or
    - (iii) a *firm* with *permission* to establish, operate or wind up a *personal pension scheme* or a *stakeholder pension scheme*; or
    - (iv) a *payment service provider* to which ■ SUP 16.22 applies; and
  - (c) a *UCITS qualifier*.
- (2) ■ SUP 16.26 (Reporting of information about Directory persons) applies to a *firm* which is an *SMCR firm* (see ■ SUP 16.1.1FR).

**16.1.3** R Application of different sections of SUP 16 (excluding SUP 16.13, SUP 16.15, SUP 16.16, SUP 16.17, 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	<b>All categories of <i>firm</i> except:</b>		<b>Entire sections</b>
	<b>(a)</b>	an <i>ICVC</i> ;	
	<b>(b)</b>	an <i>incoming EEA firm</i> or <i>incoming Treaty firm</i> , which is not:	
		<b>(i)</b> a <i>firm</i> of a type to which SUP 16.6 or SUP 16.12 applies; or	
		<b>(ii)</b> an <i>insurer</i> with <i>permission</i> to effect or carry out <i>life policies</i> ; or	
		<b>(iii)</b> a <i>firm</i> with <i>permission</i> to establish, operate or wind up a <i>personal pension scheme</i> or a <i>stakeholder pension scheme</i> ; or	
		<b>(iv)</b> a <i>payment service provider</i> to which SUP 16.22 applies; and	
	<b>(c)</b>	a <i>UCITS qualifier</i> .	
SUP 16.4 and SUP 16.5	<b>All categories of <i>firm</i> except:</b>		<b>Entire sections</b>

(1) Section(s)	(2) Categories of firm to which section applies	(3) Applicable rules and guidance
	(-a) a credit union;	
	(a) an ICVC;	
	(b) an incoming EEA firm;	
	(c) an incoming Treaty firm;	
	(d) a non-directive friendly society;	
	(e) [deleted]	
	(f) a sole trader;	
	(g) a service company;	
	(h) a UCITS qualifier;	
	(i) a firm with permission to carry on only retail investment activities;	
	(ia) a firm with permission only to advise on P2P agreements (unless that activity is carried on exclusively with or for professional clients);	
	(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;	
	(k) a firm falling within a combination of (i), (ia), (j), (ja) and (jb).	
	(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 16.9	Firm with permission to advise on investments; arrange (bring about) deals in investments; make arrangements with a view to transactions in investments; or arrange safeguarding and administration of assets	Entire section

(1) Section(s)	(2) Categories of firm to which section applies	(3) Applicable rules and guidance
SUP 16.10	<b>All categories of firm except:</b>	<b>Entire section</b>
	(a) an <i>ICVC</i> ;	
	(b) a <i>UCITS</i> qualifier; and	
	(c) [deleted]	
	(d) a <i>dormant account fund operator</i> .	
SUP 16.11	(1) A firm, other than a <i>managing agent</i> , which is:	
	(a) a <i>home finance provider</i> ; or	Entire section
	(b) an <i>insurer</i> ; or	Entire section
	(c) the operator of a <i>regulated collective investment scheme</i> or an <i>investment trust savings scheme</i> ; or	Entire section
	(d) a person who issues or manages the relevant assets of the issuer of a <i>structured capital-at-risk product</i> ; or	Entire section
	(e) a firm with permission to enter into a <i>regulated credit agreement as lender</i> in respect of <i>high-cost short-term credit</i> or <i>home credit loan agreements</i> ; or	Entire section
	(2) a firm in whom the rights and obligations of the lender under a <i>regulated mortgage contract</i> are vested.	The provisions governing performance data reports in SUP 16.11 and SUP 16 Annex 21
SUP 16.12	A firm undertaking the <i>regulated activities</i> as listed in SUP 16.12.4 R, unless exempted in SUP 16.12.1 G	Sections as relevant to <i>regulated activities</i> as listed in SUP 16.12.4 R
SUP 16.14	A <i>CASS large firm</i> and a <i>CASS medium firm</i>	Entire section
SUP 16.18	A <i>full-scope UK AIFM</i> and a <i>small authorised UK AIFM</i>	SUP 16.8.3 R
SUP 16.20	An <i>IFPRU 730k firm</i> and a <i>qualifying parent undertaking</i> that is required to send a <i>recovery plan</i> , a <i>group recovery plan</i> or information for a resolution plan to the <i>FCA</i>	Entire Section
SUP 16.23	A firm subject to the <i>Money Laundering Regulations</i> and within the scope of SUP 16.23.1R	Entire Section
SUP 16.23A	A firm undertaking the <i>regulated activities</i> in SUP 16.23A.1R, including all <i>incoming EEA firms</i> or <i>incoming Treaty firms</i> (including those providing <i>cross border services</i> and undertaking the same activities)	Entire section

(1) Section(s)	(2) Categories of firm to which section applies	(3) Applicable rules and guidance
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
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 AIFMs 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;
  - (d) whether a firm is an incoming EEA firm or incoming Treaty firm; and
  - (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.