

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) an *incoming EEA firm* with *permission* for *cross border services* only;
- (1A) an *incoming EEA firm* in relation to its carrying on of *bidding in emissions auctions*;
- (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 Interim Prudential sourcebooks, *BIPRU*, *GENPRU* and *IFPRU* 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; 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**

- (1) *Investment firms* subject to the *EU CRR* should refer to any relevant technical standards to determine their specific reporting obligations, as those obligations may extend beyond those specified in this chapter.
- (2) Where a *firm* submits a *data item* pursuant any applicable provision of the *EU CRR* any *data item* with the same name and purpose does not have to be submitted again regardless of *RAG*.

16.12.3-B **G**

In relation to an *investment firm* subject to the *EU CRR*, where an expression appearing in italics in this chapter is also used in the *EU CRR*, the italicised expression:

- (1) has the same meaning as the corresponding expression used in the *EU CRR*; or
- (2) is interpreted in the context of the risk or requirement in the *EU CRR* that corresponds to the risk or requirement referred to in the italicised expression.

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 <p><i>managing dormant account funds (including the investment of such funds)</i></p>	<p><i>RAG 1 firms</i> should complete their prudential reporting requirements as set out in the <i>PRA Rulebook</i>.</p>		
RAG 2.1	<ul style="list-style-type: none"> • effecting contracts of insurance • carrying out contracts of insurance 			

(1)		(2)	(3)	(4)
RAG number	Regulated Activities	Provisions containing:		
		applicable data items	reporting frequency/period	due date
RAG 2.2	<ul style="list-style-type: none"> entering as provider into a funeral plan contract managing the underwriting capacity of a Lloyds syndicate as a managing agent at Lloyds 	SUP 16.12.9 R	SUP 16.12.9 R	SUP 16.12.9 R
RAG 3	<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 	SUP 16.12.10 R SUP 16.12.11 R except FSA001 and FSA002 on consolidated basis for FIN-REP firms	SUP 16.12.10 R SUP 16.12.12 R	SUP 16.12.10 R SUP 16.12.13 R

(1)		(2)	(3)	(4)
RAG number	Regulated Activities	Provisions containing:		
		applicable data items	reporting frequency/period	due date
RAG 4	professional clients) • managing investments • establishing, operating or winding up a collective investment scheme • establishing, operating or winding up a stakeholder pension scheme • establishing, operating or winding up a personal pension scheme • managing an AIF • managing a UCITS • operating an electronic system in relation to lending (FCA-authorised persons only)	SUP 16.12.14 R SUP 16.12.15 R, except FSA001 and FSA002 on consolidated basis for FIN-REP firms	SUP 16.12.14 R SUP 16.12.16 R	SUP 16.12.14 R SUP 16.12.17 R
RAG 5	• home finance administration or home finance providing activity	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
RAG 6	• safeguarding and administration of assets (without arranging) • arranging safeguarding	SUP 16.12.19A R	SUP 16.12.20 R	SUP 16.12.21 R

(1)		(2)	(3)	(4)
RAG number	Regulated Activities	Provisions containing:		
		applicable data items	reporting frequency/period	due date
RAG 7	and administration of assets • acting as trustee or depositary of an AIF • acting as trustee or depositary of a UCITS • 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 except FSA001 and FSA002 on consolidated basis for FIN-REP firms	SUP 16.12.23A R	SUP 16.12.24AR
RAG 8	• making arrangements with a view to transactions in investments • operating a multilateral trading facility • operating an organised trading facility	SUP 16.12.25AR or SUP 16.12.25CR for UK designated investment firms except FSA001 and FSA002 on consolidated basis for FIN-REP firms	SUP 16.12.26 R	SUP 16.12.27 R
RAG 9	• home finance mediation activity • insurance mediation	SUP 16.12.28A R	SUP 16.12.28A R	SUP 16.12.28A R

(1)		(2)	(3)	(4)
RAG number	Regulated Activities	Provisions containing:		
		applicable data items	reporting frequency/period	due date
	activity (non-investment insurance contracts)			
RAG 10	• the activities of an RIE	SUP 16.12.29 G	SUP 16.12.29 G	SUP 16.12.29 G
RAG 11	bidding in emissions auctions	SUP 16.12.29A R	SUP 16.12.29A R	SUP 16.12.29A R
RAG 12	• credit-related regulated activity	SUP 16.12.29C R	SUP 16.12.29C R	SUP 16.12.29C R

Group liquidity reporting

16.12.4B G Reporting at group level for liquidity purposes by firms falling within BIPRU 12 (Liquidity) is by reference to *defined liquidity groups*. Guidance about the different types of *defined liquidity groups* and related material is set out in ■ SUP 16 Annex 26 (Guidance on designated liquidity groups in ■ SUP 16.12).

Regulated Activity Group 1

16.12.5 R [deleted]

16.12.6 R [deleted]

16.12.7 R [deleted]

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 data item	Member's adviser		the Society (note 1)		
	Frequency	Submission deadline	Description of data item	Frequency	Submission deadline

	<i>Member's adviser</i>		<i>the Society (note 1)</i>		
			Annual Lloyd's return	Annually	6 months after the <i>Society's accounting reference date</i>
			Syndicate accounts and reports (note 2)	Annually	6 months after the <i>Society's accounting reference date</i>
Quarterly reporting statement	Quarterly	15 <i>business days</i> after the quarter end			
Balance Sheet					
FSA001 (notes 15, 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)			

	Member's adviser	the Society (note 1)
Large Exposures		
FSA008 (Notes 20, 21)	Quarterly	20 <i>business days</i> (note 19)
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]	

	Member's adviser	the Society (note 1)
Note 10	[deleted]	
Note 11	[deleted]	
Note 12	FSA033 is only applicable to <i>firms</i> subject to <i>IPRU(INV)</i> 3.	
Note 13	Only applicable to <i>firms</i> subject to <i>IPRU(INV)</i> 5. FSA034 must be completed by a <i>firm</i> not subject to the exemption in <i>IPRU(INV)</i> 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 <i>IPRU(INV)</i> 5.4.2R.	
Note 14	<i>BIPRU firms</i> report half yearly on 30 <i>business days</i> submission. 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	This <i>data item</i> only applies to <i>BIPRU firms</i> .	
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	This will not be applicable to <i>BIPRU firms</i> .	

16.12.9A **G** A member's adviser that is also an *IFPRU investment firm* will also fall under one of the higher number *RAGs* that apply to *IFPRU 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)					
	IFPRU investment firms and BIPRU firms		Firms other than BIPRU firms or IFPRU investment firms			
	IFPRU	BIPRU	IPRU(-INV) Chapter 3	IPRU(-INV) Chapter 5	IPRU(-INV) Chapter 9	IPRU(-INV) Chapter 13
Solvency statement	No standard format (note 11)		No standard format (note 20)	No standard format (note 11)		
Balance sheet	FSA001/FIN-REP (note 36)	FSA001 (Note 2)	FSA029 (note 18)	FSA029	FSA029	FSA029 (note 15) or Section A RMAR (note 15)
Income statement	FSA002/FIN-REP (note 36)	FSA002 (Note 2)	FSA030 (note 18)	FSA030	FSA030	FSA030 (note 15) or Section B RMAR (note 15)
Capital adequacy	COREP (Note 36)	FSA003 (Note 2)	FSA033 (note 18)	FSA034 or FSA035 or FIN071 (note 14)	FSA031	FSA032 (note 15) or Section D1 RMAR (note 15)
Supplementary capital data for collective portfolio management investment firms	FIN067 (Note 35)	FIN068 (Note 35)				

Description of data item	Firms' prudential category and applicable data items (note 1)					
	IFPRU investment firms and BIPRU firms		Firms other than BIPRU firms or IFPRU investment firms			
	IFPRU	BIPRU	IPRU(-INV) Chapter 3	IPRU(-INV) Chapter 5	IPRU(-INV) Chapter 9	IPRU(-INV) Chapter 13
Credit risk	COREP (Note 36)	FSA004 (Notes 2, 3)				
Market risk	COREP (Note 36)	FSA005 (Notes 2, 4)				
Market risk - supplementary	FSA006 (note 5)	FSA006 (Note 5)				
Operational risk	COREP (Note 36)					
Large exposures	COREP (Note 36)					
Exposures between core UK group and non-core large exposures group	FSA018 (note 12)					
Solo consolidation data	FSA016 (note 25)	FSA016 (Note 25)				
Pillar 2 questionnaire	FSA019 (note 8)	FSA019 (Note 8)				
Non-EEA subgroup	COREP (Note 36)	FSA028 (Note 9)				
Threshold conditions						Section F RMAR (Note 15)
Client money and client assets	FSA039	FSA039	FSA039 (note 18)	FSA039	FSA039	Section C RMAR (Note 15) or FSA039

Description of data item	Firms' prudential category and applicable data items (note 1)					
	IFPRU investment firms and BIPRU firms		Firms other than BIPRU firms or IFPRU investment firms			
	IFPRU	BIPRU	IPRU(-INV) Chapter 3	IPRU(-INV) Chapter 5	IPRU(-INV) Chapter 9	IPRU(-INV) Chapter 13
CFTC	FSA040 (note 24)	FSA040 (Note 24)	FSA040 (note 24)	FSA040 (note 24)	FSA040 (note 24)	FSA040 (note 24)
IRB portfolio risk	FSA045 (note 22)	FSA045 (Note 22)				
Securitis-ation: non-trading book	COREP (Note 36)	FSA046 (Note 23)				
Daily Flows	FSA047/CO-REP (Notes 26, 29, 31, 33, and 36)					
Enhanced Mis-match Report	FSA048/CO-REP (Notes 26, 29, 31, 33, and 36)					
Liquidity Buffer	FSA050/CO-REP (Notes 27, 30, 31, 33, and 36)					
Funding Concentration	FSA051/CO-REP (Notes 27, 30, 31, 33, and 36)					
Pricing data	FSA052/CO-REP (Notes 27, 31, 33, 34, and 36)					
Retail and corporate funding	FSA053/CO-REP (Notes 27, 30, 31, 33, and 36)					
Currency Analysis	FSA054/CO-REP (Notes 27, 30, 31, 33, and 36)					

Description of data item	Firms' prudential category and applicable data items (note 1)						
	IFPRU investment firms and BIPRU firms		Firms other than BIPRU firms or IFPRU investment firms				
	IFPRU	BIPRU	IPRU(-INV) Chapter 3	IPRU(-INV) Chapter 5	IPRU(-INV) Chapter 9	IPRU(-INV) Chapter 13	
Systems and Controls Questionnaire	FSA055/CO-REP (Notes 28, 33, and 36)	FSA055 (Notes 28 and 33)					
Securitis-ation: trading book	COREP (Note 36)						
Liquid-ity Questionnaire	MLA-M (Note 37)	MLA-M (Note 37)	MLA-M (Note 37)	MLA-M (Note 37)	MLA-M (Note 37)	MLA-M (Note 37)	MLA-M (Note 37)
Note 1	All firms, except IFPRU investment firms in relation to data items reported under the EU CRR, 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	Firms that are members of a UK consolidation group are also required to submit this report on a UK consolidation group basis.						
Note 3	<p>This applies to a firm that is required to submit data item FSA003 and, at any time within the 12 months up to its latest accounting reference date ("the relevant period"), was reporting data item FSA004 ("Firm A") or not reporting this item ("Firm B").</p> <p>In the case of Firm A it must report this data item 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 data element 77A in data item FSA003 is greater than £10 million, or its currency equivalent, at the relevant reporting date for the firm.</p>						
Note 4	<p>This applies to a firm that is required to submit data item FSA003 and, at anytime within the 12 months up to its latest accounting reference date ("the relevant period"), was reporting data item FSA005 ("Firm A") or not reporting this item ("Firm B").</p> <p>In the case of Firm A it must report this data item 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>						

Description of data item	Firms' prudential category and applicable data items (note 1)					
	IFPRU investment firms and BIPRU firms		Firms other than BIPRU firms or IFPRU investment firms			
	IFPRU	BIPRU	IPRU(-INV) Chapter 3	IPRU(-INV) Chapter 5	IPRU(-INV) Chapter 9	IPRU(-INV) Chapter 13
	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> .					
Note 5	Only applicable to <i>firms</i> with a <i>VaR model permission</i> .					
Note 6	[deleted]					
Note 7	[deleted]					
Note 8	<p>Only applicable to <i>IFPRU investment firms</i> and <i>BIPRU firms</i> that:</p> <p>(a) are subject to consolidated supervision under BIPRU 8, except those that are either included within the consolidated supervision of a group that includes a <i>UK credit institution</i>, or that have been granted an <i>investment firm consolidation waiver</i>; or</p> <p>(b) have been granted an <i>investment firm consolidation waiver</i>; or</p> <p>(c) are not subject to consolidated supervision under BIPRU 8.</p> <p>An <i>IFPRU investment firm</i> and a <i>BIPRU firm</i> under (a) must complete the report on the basis of its <i>UK consolidation group</i>. An <i>IFPRU investment firm</i> and a <i>BIPRU firm</i> under (b) or (c) must complete the report on the basis of its solo position.</p>					
Note 9	This will be applicable to firms that are members of a <i>UK consolidation group</i> on the reporting date.					
Note 10	[deleted]					
Note 11	Only applicable to a firm that is a <i>sole trader</i> or a <i>partnership</i> , when the report must be submitted by each <i>partner</i> .					
Note 12	This is only applicable to a <i>firm</i> that has both a <i>core UK group</i> and a <i>non-core large exposures group</i> .					
Note 13	[deleted]					
Note 14	<p>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.</p> <p>FSA035 must be completed by a firm subject to the exemption in IPRU(INV) 5.4.2R.</p>					
Note 15	FSA029, FSA030, FSA032 and FSA039 only apply to a <i>firm</i> subject to IPRU(INV) Chapter 13 which is an <i>exempt CAD firm</i> . Sections A, B, C, D1, D2 and F RMAR only apply to a <i>firm</i> subject to IPRU(-INV) Chapter 13 which is not an <i>exempt CAD firm</i> .					
Note 16	[deleted]					
Note 17	An <i>exempt BIPRU commodity firm</i> will, by virtue of the definition of BIPRU TP 15 , be exempt from completing FSA003 (and thus FSA004, FSA005, FSA006 and FSA007) for the duration of the transitional provision. It is however required to submit all other					

Description of data item	Firms' prudential category and applicable data items (note 1)					
	IFPRU investment firms and BIPRU firms		Firms other than BIPRU firms or IFPRU investment firms			
	IFPRU	BIPRU	IPRU(-INV) Chapter 3	IPRU(-INV) Chapter 5	IPRU(-INV) Chapter 9	IPRU(-INV) Chapter 13
	<i>data items</i> applicable according to the firm's BIPRU classification including, for the avoidance of doubt, BIPRU TP 16.					
Note 18	Except if the <i>firm</i> is an <i>adviser</i> (as referred to in IPRU(INV) 3-60(4)R).					
Note 19	[deleted]					
Note 20	Only required in the case of an <i>adviser</i> (as referred to in IPRU(-INV) 3-60(4)R) that is a <i>sole trader</i> .					
Note 21	[deleted]					
Note 22	Only applicable to <i>firms</i> that have an <i>IRB permission</i> .					
Note 23	Only applicable to <i>firms</i> that hold <i>securitisation positions</i> , or are the <i>originator</i> or <i>sponsor</i> of <i>securitisations</i> of <i>non-trading book exposures</i> .					
Note 24	Only applicable to <i>firms</i> granted a <i>Part 30 exemption order</i> and operating an arrangement to cover forward profits on the London Metals Exchange.					
Note 25	Only applicable to a <i>firm</i> that has a <i>solo consolidation waiver</i> .					
Note 26	<p>A <i>firm</i> must complete this item separately on each of the following bases (if applicable).</p> <p>(1) It must complete it on a solo basis. Therefore even if it has a <i>solo consolidation waiver</i> it must complete the item on an unconsolidated basis by reference to the <i>firm</i> alone.</p> <p>(2) If it is a <i>group liquidity reporting firm</i> in a <i>DLG by default</i> and is a <i>UK lead regulated firm</i>, it must complete the item on the basis of that group.</p> <p>(3) If it is a <i>group liquidity reporting firm</i> in a <i>UK DLG by modification</i>, it must complete the item on the basis of that group.</p> <p>(4) If it is a <i>group liquidity reporting firm</i> in a <i>non-UK DLG by modification</i>, it must complete the item on the basis of that group.</p>					
Note 27	<p>A <i>firm</i> must complete this item separately on each of the following bases that are applicable.</p> <p>(1) It must complete it on a solo basis unless it is a <i>group liquidity reporting firm</i> in a <i>UK DLG by modification</i>. Therefore even if it has a <i>solo consolidation waiver</i> it must complete the item on an unconsolidated basis by reference to the <i>firm</i> alone.</p> <p>(2) If it is a <i>group liquidity reporting firm</i> in a <i>UK DLG by modification</i>, it must complete the item on the basis of that group.</p>					
Note 28	If it is a <i>non-ILAS BIPRU firm</i> , it must complete it on a solo basis. Therefore even if it has a <i>solo consolidation waiver</i> it must complete the item on an unconsolidated basis by reference to the <i>firm</i> alone.					

Description of data item	Firms' prudential category and applicable data items (note 1)					
	IFPRU investment firms and BIPRU firms		Firms other than BIPRU firms or IFPRU investment firms			
	IFPRU	BIPRU	IPRU(-INV) Chapter 3	IPRU(-INV) Chapter 5	IPRU(-INV) Chapter 9	IPRU(-INV) Chapter 13
Note 29	<p>(1) This item must be reported in the reporting currency.</p> <p>(2) If any <i>data element</i> is in a currency or currencies other than the reporting currency, all currencies (including the reporting currency) must be combined into a figure in the reporting currency.</p> <p>(3) In addition, all <i>material currencies</i> (which may include the reporting currency) must each be recorded separately (translated into the reporting currency). However if:</p> <p>(a) the reporting frequency is (whether under a <i>rule</i> or under a <i>waiver</i>) quarterly or less than quarterly; or</p> <p>(b) the only <i>material currency</i> is the reporting currency;</p> <p>(3) does not apply.</p> <p>(4) If there are more than three <i>material currencies</i> for this <i>data item</i>, (3) only applies to the three largest in amount. A <i>firm</i> must identify the largest in amount in accordance with the following procedure.</p> <p>(a) For each currency, take the largest of the asset or liability figure as referred to in the definition of <i>material currency</i>.</p> <p>(b) Take the three largest figures from the resulting list of amounts.</p> <p>(5) The date as at which the calculations for the purposes of the definition of <i>material currency</i> are carried out is the last day of the reporting period in question.</p> <p>(6) The reporting currency for this <i>data item</i> is whichever of the following currencies the <i>firm</i> chooses, namely USD (the United States Dollar), EUR (the euro), GBP (sterling), JPY (the Japanese Yen), CHF (the Swiss Franc), CAD (the Canadian Dollar) or SEK (the Swedish Krona).</p>					
Note 30	<p>Note 29 applies, except that paragraphs (3), (4) and (5) do not apply, meaning that <i>material currencies</i> must not be recorded separately.</p>					
Note 31	<p>Any changes to reporting requirements caused by a <i>firm</i> receiving an <i>intra-group liquidity modification</i> (or a variation to one) do not take effect until the first day of the next reporting period applicable under the changed reporting requirements for the <i>data item</i> in question if the <i>firm</i> receives that <i>intra-group liquidity modification</i> or variation part of the way through such a period. If the change is that the <i>firm</i> does not have to report a particular <i>data item</i> or does not have to report it at a particular <i>reporting level</i>, the <i>firm</i> must nevertheless report that item or at that <i>reporting level</i> for any reporting period that has already begun. This paragraph is subject to anything that the <i>intra-group liquidity modification</i> says to the contrary.</p>					
Note 32	<p>Only applicable to <i>firms</i> that hold <i>securitisation positions</i> in the trading book and/or are the <i>originator</i> or <i>sponsor</i> of <i>securitisations</i> held in the <i>trading book</i>.</p>					

Description of data item	Firms' prudential category and applicable data items (note 1)					
	IFPRU investment firms and BIPRU firms		Firms other than BIPRU firms or IFPRU investment firms			
	IFPRU	BIPRU	IPRU(-INV) Chapter 3	IPRU(-INV) Chapter 5	IPRU(-INV) Chapter 9	IPRU(-INV) Chapter 13
Note 33	FSA047, FSA048, FSA050, FSA051, FSA052, FSA053 and FSA054 must be completed by an <i>ILAS BIPRU firm</i> . An <i>ILAS BIPRU firm</i> does not need to complete FSA055. A <i>non-ILAS BIPRU firm</i> must complete FSA055 and does not need to complete FSA047, FSA048, FSA050, FSA051, FSA052, FSA053 and FSA054.					
Note 34	This <i>data item</i> must be reported only in the currencies named in FSA052, so that liabilities in GBP are reported in GBP in rows 1 to 4, those in USD are reported in USD in rows 5 to 8, and those in Euro are reported in Euro in rows 9 to 12. Liabilities in other currencies are not to be reported.					
Note 35	Only applicable to <i>firms</i> that are <i>collective portfolio management investment firms</i> .					
Note 36	Requirements under COREP and FINREP should be determined with reference to the <i>EU CRR</i> and applicable technical standards.					
Note 37	Only applicable to RAG 3 <i>firms</i> carrying on <i>home financing</i> or <i>home finance administration</i> connected to <i>regulated mortgage contracts</i> , unless as at 26 April 2014 its <i>Part 4A permission</i> was and continues to remain subject to a restriction preventing it from undertaking new <i>home financing</i> or <i>home finance administration</i> connected to <i>regulated mortgage contracts</i> .					

16.12.11A **G** The column in the table in **SUP16.12.11R** that deals with *IFPRU firms* covers some liquidity items that only have to be reported by an *ILAS BIPRU firm* (please see notes 28 and 33).

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	IFPRU 730K firm	IFPRU 125K firm and collective portfolio management investment firm	IFPRU 50K firm	BIPRU firm	UK consolidation group or defined liquidity group	Firm other than BIPRU firms or IFPRU investment firms
COREP/ FINREP	Refer to EU CRR and applicable technical standards				Refer to EU CRR and applicable technical standards	
Solvency statement	Annually	Annually	Annually	Annually		Annually
FSA001	Quarterly	Quarterly	Half yearly	Half yearly	Half yearly	
FSA002	Quarterly	Quarterly	Half yearly	Half yearly	Half yearly	
FSA003				Half yearly	Half yearly	
FSA004				Half yearly	Half yearly	
FSA005				Half yearly	Half yearly	
FSA006	Quarterly	Quarterly	Quarterly	Quarterly	Quarterly	
FSA007				Annual (note 4)	Annual (note 4)	
FSA016	Half yearly	Half yearly	Half yearly	Half yearly		
FSA018	Quarterly	Quarterly	Quarterly			
FSA019	Annually	Annually	Annually	Annually	Annually	
FSA028				Half yearly		
FSA029						Quarterly
FSA030						Quarterly
FSA031						Quarterly
FSA032						Quarterly
FSA033						Quarterly
FSA034						Quarterly
FSA035						Quarterly
FSA039	Half yearly	Half yearly	Half yearly	Half yearly		Half yearly
FSA040	Quarterly	Quarterly	Quarterly	Quarterly		Quarterly

Data Item	IFPRU 730K firm	IFPRU 125K firm and collective portfolio management investment firm	IFPRU 50K firm	BIPRU firm	UK consolidation group or defined liquidity group	Firm other than BIPRU firms or IFPRU investment firms
COREP/ FINREP	Refer to <i>EU CRR</i> and applicable technical standards				Refer to <i>EU CRR</i> and applicable technical standards	
FSA045	Quarterly	Quarterly	Half yearly	Half yearly	Half yearly	
FSA046				Quarterly	Quarterly	
FSA047	Daily, weekly, monthly or quarterly (Notes 5, 6 and 8)				Daily, weekly, monthly or quarterly (Notes 5, 7 and 8)	
FSA048	Daily, weekly, monthly or quarterly (Notes 5, 6 and 8)				Daily, weekly, monthly or quarterly (Notes 5, 7 and 8)	
FSA050	Monthly (Note 5)				Monthly (Note 5)	
FSA051	Monthly (Note 5)				Monthly (Note 5)	
FSA052	Weekly or monthly (Notes 5 and 9)				Weekly or monthly (Notes 5 and 10)	
FSA053	Quarterly (Note 5)				Quarterly (Note 5)	
FSA054	Quarterly (Note 5)				Quarterly (Note 5)	
FSA055	Annually (Note 5)			Annually (Note 5)	Annually (Note 5)	
FSA058				Quarterly	Quarterly	
FIN067	Quarterly (note 5)					
FIN068				Half yearly		
FIN071						Quarterly

Data Item	IFPRU 730K firm	IFPRU 125K firm and collective portfolio management investment firm	IFPRU 50K firm	BIPRU firm	UK consolidation group or defined liquidity group	Firm other than BIPRU firms or IFPRU investment firms
COREP/ FINREP	Refer to EU CRR and applicable technical standards				Refer to EU CRR and applicable technical standards	
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)
Section D1 RMAR						Half yearly (note 2) Quarterly (note 3)
Section F RMAR						Half yearly
MLA-M	Quarterly	Quarterly	Quarterly	Quarterly	Quarterly	Quarterly
Note 1	[deleted]					
Note 2	Annual regulated business revenue up to and including £5 million.					
Note 3	Annual regulated business revenue over £5 million.					
Note 4	The reporting date for this <i>data item</i> is six months after a <i>firm's</i> most recent <i>accounting reference date</i> .					
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</i> <i>accounting reference date</i> . In particular:					
	(1) A week means the period beginning on Saturday and ending on Friday.					
	(2) A month begins on the first day of the calendar month and ends on the last day of that month.					
	(3) Quarters end on 31 March, 30 June, 30 September and 31 December.					

Data Item	IFPRU 730K firm	IFPRU 125K firm and collective portfolio management investment firm	IFPRU 50K firm	BIPRU firm	UK consolidation group or defined liquidity group	Firm other than BIPRU firms or IFPRU investment firms
COREP/ FINREP	Refer to <i>EU CRR</i> and applicable technical standards				Refer to <i>EU CRR</i> and applicable technical standards	
Note 6	<p>(4) Daily means each <i>business day</i>.</p> <p>All periods are calculated by reference to London time.</p> <p>Any changes to reporting requirements caused by a <i>firm</i> receiving an <i>intra-group liquidity modification</i> (or a variation to one) do not take effect until the first day of the next reporting period applicable under the changed reporting requirements if the <i>firm</i> receives that <i>intra-group liquidity modification</i> or variation part of the way through such a period, unless the <i>intra-group liquidity modification</i> says otherwise.</p> <p>If the report is on a solo basis the reporting frequency is as follows:</p> <p>(1) if the <i>firm</i> does not have an <i>intra-group liquidity modification</i> the frequency is:</p> <p>(a) weekly if the <i>firm</i> is a <i>standard frequency liquidity reporting firm</i>; and</p> <p>(b) monthly if the <i>firm</i> is a <i>low frequency liquidity reporting firm</i>;</p> <p>(2) if the <i>firm</i> is a <i>group liquidity reporting firm</i> in a <i>non-UK DLG by modification (firm level)</i> the frequency is:</p> <p>(a) weekly if the <i>firm</i> is a <i>standard frequency liquidity reporting firm</i>; and</p> <p>(b) monthly if the <i>firm</i> is a <i>low frequency liquidity reporting firm</i>;</p> <p>(3) the frequency is quarterly if the <i>firm</i> is a <i>group liquidity reporting firm</i> in a <i>UK DLG by modification</i>.</p>					
Note 7	<p>(1) If the report is by reference to the <i>firm's DLG by default</i> the reporting frequency is:</p> <p>(a) weekly if the <i>group liquidity standard frequency reporting conditions</i> are met;</p> <p>(b) monthly if the <i>group liquidity low frequency reporting conditions</i> are met.</p> <p>(2) If the report is by reference to the <i>firm's UK DLG by modification</i> the reporting frequency is:</p>					

Data Item	IFPRU 730K firm	IFPRU 125K firm and collective portfolio management investment firm	IFPRU 50K firm	BIPRU firm	UK consolidation group or defined liquidity group	Firm other than BIPRU firms or IFPRU investment firms
COREP/ FINREP	Refer to EU CRR and applicable technical standards				Refer to EU CRR and applicable technical standards	
Note 8	<p>(a) weekly if the <i>group liquidity standard frequency reporting conditions</i> are met;</p> <p>(b) monthly if the <i>group liquidity low frequency reporting conditions</i> are met.</p> <p>(3) If the report is by reference to the <i>firm's non-UK DLG by modification</i> the reporting frequency is quarterly.</p> <p>(1) If the reporting frequency is otherwise weekly, the item is to be reported on every <i>business day</i> if (and for as long as) there is a <i>firm-specific liquidity stress</i> or <i>market liquidity stress</i> in relation to the <i>firm</i> or group in question.</p> <p>(2) If the reporting frequency is otherwise monthly, the item is to be reported weekly if (and for as long as) there is a <i>firm-specific liquidity stress</i> or <i>market liquidity stress</i> in relation to the <i>firm</i> or group in question.</p> <p>(3) A <i>firm</i> must ensure that it would be able at all times to meet the requirements for daily or weekly reporting under paragraph (1) or (2) even if there is no <i>firm-specific liquidity stress</i> or <i>market liquidity stress</i> and none is expected.</p>					
Note 9	<p>If the report is on a solo basis the reporting frequency is as follows:</p> <p>(1) weekly if the <i>firm</i> is a <i>standard frequency liquidity reporting firm</i>; and</p> <p>(2) monthly if the <i>firm</i> is a <i>low frequency liquidity reporting firm</i>.</p>					
Note 10	<p>If the report is by reference to the <i>firm's UK DLG by modification</i> the reporting frequency is:</p> <p>(1) weekly if the <i>group liquidity standard frequency reporting conditions</i> are met;</p> <p>(2) monthly if the <i>group liquidity low frequency reporting conditions</i> are met.</p>					

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.

<i>Data item</i>	Daily	Weekly	Monthly	Quarterly	Half yearly	Annual
COREP/ FINREP	Refer to <i>EU CRR</i> and applicable technical standards					
Solvency statement						3 months
FSA001				20 <i>business days</i>	30 <i>business days</i> (note 1)	
					45 <i>business days</i> (note 2)	
FSA002				20 <i>business days</i>	30 <i>business days</i> (note 1)	
					45 <i>business days</i> (note 2)	
FSA003			15 <i>business days</i>	20 <i>business days</i>	30 <i>business days</i> (note 1)	
					45 <i>business days</i> (note 2)	
FSA004				20 <i>business days</i>	30 <i>business days</i> (note 1)	
					45 <i>business days</i> (note 2)	
FSA005				20 <i>business days</i>	30 <i>business days</i> (note 1)	
					45 <i>business days</i>	

<i>Data item</i>	Daily	Weekly	Monthly	Quarterly	Half yearly	Annual
COREP/ FINREP	Refer to <i>EU CRR</i> and applicable technical standards					
FSA006				20 <i>business days</i>	<i>days</i> (note 2)	
FSA007						2 months
FSA016					30 <i>business days</i>	
FSA018				45 <i>business days</i>		
FSA019						2 months
FSA028					30 <i>business days</i>	
FSA029				20 <i>business days</i>		
FSA030				20 <i>business days</i>		
FSA031				20 <i>business days</i>		
FSA032				20 <i>business days</i>		
FSA033				20 <i>business days</i>		
FSA034				20 <i>business days</i>		
FSA035				20 <i>business days</i>		

<i>Data item</i>	Daily	Weekly	Monthly	Quarterly	Half yearly	Annual
COREP/ FINREP	Refer to <i>EU CRR</i> and applicable technical standards					
FSA039					30 <i>business days</i>	
FSA040				15 <i>business days</i>		
FSA045				20 <i>business days</i>	30 <i>business days</i> (note 1), 45 <i>business days</i> (note 2)	
FSA046				20 <i>business days</i> (Note 1), 45 <i>business days</i> (Note 2)		
FSA047	22.00 hours (London time) on the <i>business day</i> immediately following the last day of the reporting period for the item in question	22.00 hours (London time) on the <i>business day</i> immediately following the last day of the reporting period for the item in question	15 <i>business days</i>	15 <i>business days</i> or one <i>Month</i> (Note 3)		
FSA048	22.00 hours (London time) on the <i>business day</i> immediately following the last day of the reporting period for the	22.00 hours (London time) on the <i>business day</i> immediately following the last day of the reporting period for the	15 <i>business days</i>	15 <i>business days</i> or one <i>Month</i> (Note 3)		

<i>Data item</i>	Daily	Weekly	Monthly	Quarterly	Half yearly	Annual
COREP/ FINREP	Refer to <i>EU CRR</i> and applicable technical standards					
	item in question	item in question				
FSA050			15 <i>business days</i>			
FSA051			15 <i>business days</i>			
FSA052		22.00 hours (London time) on the second <i>business day</i> immediately following the last day of the reporting period for the item in question	15 <i>business days</i>			
FSA053				15 <i>business days</i>		
FSA054				15 <i>business days</i>		
FSA055						15 <i>business days</i>
FSA058				20 <i>business days</i> (Note 1), 45 <i>business days</i> (Note 2)		
FIN067				30 <i>days</i>		
FIN068					30 <i>business days</i>	
FIN071				20 <i>business days</i>		

<i>Data item</i>	Daily	Weekly	Monthly	Quarterly	Half yearly	Annual
COREP/ FINREP	Refer to <i>EU CRR</i> and applicable technical standards					
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>		
Note 1	For unconsolidated and solo-consolidated reports.					
Note 2	For UK consolidation group reports.					
Note 3	It is one <i>Month</i> if the report relates to a <i>non-UK DLG</i> by <i>modification</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:

Description of data item	Firms' prudential category and applicable data items (note 1)		Firms other than BIPRU firms or IFPRU investment firms					
	IFPRU	BIPRU	IPRU- (INV) Chapter 3	IPRU- (INV) Chapter 5	IPRU- (INV) Chapter 9	IPRU- (INV) Chapter 11 (collective portfolio management firms only)	IPRU- (INV) Chapter 12	IPRU- (INV) Chapter 13
Solvency statement (Note 11)	No standard format	No standard format (Note 11)		No standard format		No standard format		
Balance sheet	FSA001/FSA001 FIN-REP (Notes 2 and 34)	FSA001 (Note 2)	FSA029	FSA029	FSA029	FSA029	FSA029	FSA029 (note 15) or Section A RMAR (note 15)
Income statement	FSA002/FSA002 FIN-REP (Notes 2 and 34)	FSA002 (Note 2)	FSA030	FSA030	FSA030	FSA030	FSA030	FSA030 (note 15) or Section B RMAR (note 15)
Capital adequacy	CO-REP (Note 34)	FSA003 (Note 2)	FSA033	FSA034 or FSA035 or FIN071 (note 14)	FSA031	FIN066	FIN069	Section D1 RMAR or FSA032 (note 15)
Supplementary capital data for	FIN067 (Note 32)	FIN068 (Note 32)						

Description of data item	Firms' prudential category and applicable data items (note 1)		Firms other than BIPRU firms or IFPRU investment firms			IPRU- (INV) Chapter 11 (collective portfolio management firms only)	IPRU- (INV) Chapter 12	IPRU- (INV) Chapter 13
	IFPRU	BIPRU	IPRU- (INV) Chapter 3	IPRU- (INV) Chapter 5	IPRU- (INV) Chapter 9			
collective portfolio management investment firms								
Credit risk	CO-REP (Note 34)	FSA004 (Notes 2, 3)						
Market risk	CO-REP (Note 34)	FSA005 (Notes 2, 4)						
Market risk - supplementary		FSA006 (note 5)						
Operational risk	CO-REP (Note 34)							
Large exposures	CO-REP (Note 34)							
Exposures between core UK group and		FSA018 (note 12)						

Description of data item	Firms' prudential category and applicable data items (note 1)		Firms other than BIPRU firms or IFPRU investment firms				IPRU- (INV) Chapter 11 (collective portfolio management firms only)	IPRU- (INV) Chapter 12	IPRU- (INV) Chapter 13
	IFPRU	BIPRU	IPRU- (INV) Chapter 3	IPRU- (INV) Chapter 5	IPRU- (INV) Chapter 9	IPRU- (INV) Chapter 10			
<i>non-core large exposures group</i>									
Solo consolidation data	FSA016 (note 20)	FSA016 (Note 20)							
Pillar 2 questionnaire	FSA019 (note 8)	FSA019 (Note 8)							
Non-EEA subgroup	CO-REP (Note 34)	FSA028 (Note 9)							
Threshold conditions									Section F RMAR (note 15)
Volumes and types of business (note 21)	FSA038	FSA038	FSA038	FSA038	FSA038	FSA038			FSA038
Client money and	FSA039	FSA039	FSA039	FSA039	FSA039	FSA039	FSA039		Section C

Description of data item	Firms' prudential category and applicable data items (note 1)		Firms other than BIPRU firms or IFPRU investment firms			IPRU- (INV) Chapter 11 (collective portfolio management firms only)	IPRU- (INV) Chapter 12	IPRU- (INV) Chapter 13
	IFPRU	BIPRU	IPRU- (INV) Chapter 3	IPRU- (INV) Chapter 5	IPRU- (INV) Chapter 9			
client assets								RMAR (note 15) or FSA039
IRB portfolio risk	FSA045 (note 18)	FSA045 (Note 18)						
Securitis-ation: non-trading book	CO-REP (Note 34)	FSA046 (Note 19)						
Daily Flows	FSA047/CO-REP (Notes 23, 26, 28, 30 and 34)							
Enhanced Mismatch Report	FSA048/CO-REP (Notes 23, 26, 28, 30 and 34)							
Li- quid- ity Buffer	FSA050/CO-REP (Notes							

Description of data item	Firms' prudential category and applicable data items (note 1)		Firms other than BIPRU firms or IFPRU investment firms			IPRU- (INV) Chapter 11 (collective portfolio management firms only)	IPRU- (INV) Chapter 12	IPRU- (INV) Chapter 13
	IFPRU	BIPRU	IPRU- (INV) Chapter 3	IPRU- (INV) Chapter 5	IPRU- (INV) Chapter 9			
Qualifying Securities	24, 27, 28, 30 and 34)							
Funding Concentration	FSA051/ CO-REP (Notes 24, 27, 28, 30 and 34)							
Pricing data	FSA052/ CO-REP (Notes 24, 28, 30, 31 and 34)							
Retail and corporate funding	FSA053/ CO-REP (Notes 24, 27, 28, 30 and 34)							
Currency Analysis	FSA054/ CO-REP (Notes 24,							

Firms' prudential category and applicable data items (note 1)								
De- scrip- tion of data item	IFPRU investment firms and BIPRU firms		Firms other than BIPRU firms or IFPRU investment firms			IPRU- (INV) Chap- ter 11 (col- lect- ive port- folio man- age- ment firms only)	IPRU- (INV) Chap- ter 12	IPRU- (INV) Chap- ter 13
	IFPRU	BIPRU	IPRU- (INV) Chap- ter 3	IPRU- (INV) Chap- ter 5	IPRU- (INV) Chap- ter 9			
		27, 28, 30 and 34)						
Systems and Controls Questionnaire	FSA055/CO-REP (Notes 25, 30 and 34)	FSA055 (Notes 25 and 30)						
Secur- itisation: trad- ing book	CO-REP (Note 34)	FSA058 (Note 29)						
In- forma- tion on P2P agreements							FIN070	
Note 1	All firms, except IFPRU investment firms in relation to data items reported under the EU CRR, when submitting the completed data item required, a firm must use the format of the data item set out in SUP 16 Annex 24 R. Guidance notes for completion of the data items are contained in SUP 16 Annex 25 G.							
Note 2	Firms that are members of a UK consolidation group are also required to submit this report on a UK consolidation group basis.							

De- scrip- tion of data item	Firms' prudential category and applicable <i>data items</i> (note 1)		Firms other than BIPRU firms or IFPRU investment firms			IPRU- (INV) Chap- ter 11 (col- lect- ive port- folio man- age- ment firms only)	IPRU- (INV) Chap- ter 12	IPRU- (INV) Chap- ter 13
	IFPRU investment firms and BIPRU firms		IPRU- (INV) Chap- ter 3	IPRU- (INV) Chap- ter 5	IPRU- (INV) Chap- ter 9			
Note 3								
Note 4								
Note 5								
Note 6								
Note 7								
Note 8								

De- scrip- tion of data item	Firms' prudential category and applicable <i>data items</i> (note 1)								
	IFPRU investment firms and BIPRU firms		Firms other than BIPRU firms or IFPRU investment firms			IPRU-(INV) Chapter 11 (collective portfolio management firms only)		IPRU-(INV) Chapter 12	IPRU-(INV) Chapter 13
			IPRU-(INV) Chapter 3	IPRU-(INV) Chapter 5	IPRU-(INV) Chapter 9				
	<p>of a group that includes a UK <i>credit institution</i>, or that have been granted an investment firm consolidation waiver; or</p> <p>(b) have been granted an <i>investment firm consolidation waiver</i>; or</p> <p>or</p> <p>(c) are not subject to consolidated supervision under BIPRU 8.</p> <p>An <i>IFPRU investment firm</i> and a <i>BIPRU firm</i> under (a) must complete the report on the basis of its <i>UK consolidation group</i>. An <i>IFPRU investment firm</i> and a <i>BIPRU firm</i> under (b) or (c) must complete the report on the basis of its solo position.</p>								
Note 9	This will be applicable to firms that are members of a <i>UK consolidation group</i> on the reporting date.								
Note 10	[deleted]								
Note 11	Only applicable to a <i>firm</i> that is a <i>sole trader</i> or a <i>partnership</i> , when the report must be submitted by each <i>partner</i> .								
Note 12	Only applicable to a <i>firm</i> that has both a <i>core UK group</i> and a <i>non-core large exposures group</i> .								
Note 13	[deleted]								
Note 14	<p>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.</p> <p>FSA035 must be completed by a <i>firm</i> subject to the exemption in IPRU(INV) 5.4.2R.</p>								
Note 15	<p>FSA029, FSA030, FSA032 and FSA039 only apply to a <i>firm</i> subject to IPRU(INV) Chapter 13 which is an <i>exempt CAD firm</i>.</p> <p>Sections A, B, C, D1 and F RMAR only apply to a <i>firm</i> subject to IPRU(INV) Chapter 13 which is not an <i>exempt CAD firm</i>.</p>								
Note 16	[deleted]								
Note 17	[deleted]								

De- scrip- tion of data item	Firms' prudential category and applicable data items (note 1)						
	IFPRU investment firms and BIPRU firms		Firms other than BIPRU firms or IFPRU investment firms			IPRU-(INV) Chapter 11 (collective portfolio management firms only)	IPRU-(INV) Chapter 12
Note 18	Only applicable to firms that have an IRB permission.						
Note 19	Only applicable to firms that hold securitisation positions, or are the originator or sponsor of securitisations of non-trading book exposures.						
Note 20	Only applicable to a firm that has a solo consolidation waiver.						
Note 21	[deleted]						
Note 22	[deleted]						
Note 23	<p>A firm must complete this item separately on each of the following bases (if applicable).</p> <p>(1) It must complete it on a solo basis. Therefore even if it has a solo consolidation waiver it must complete the item on an unconsolidated basis by reference to the firm alone.</p> <p>(2) If it is a group liquidity reporting firm in a DLG by default and is a UK lead regulated firm, it must complete the item on the basis of that group.</p> <p>(3) If it is a group liquidity reporting firm in a UK DLG by modification, it must complete the item on the basis of that group.</p> <p>(4) If it is a group liquidity reporting firm in a non-UK DLG by modification, it must complete the item on the basis of that group.</p>						
Note 24	<p>A firm must complete this item separately on each of the following bases that are applicable.</p> <p>(1) It must complete it on a solo basis unless it is a group liquidity reporting firm in a UK DLG by modification. Therefore even if it has a solo consolidation waiver it must complete the item on an unconsolidated basis by reference to the firm alone.</p> <p>(2) If it is a group liquidity reporting firm in a UK DLG by modification, it must complete the item on the basis of that group.</p>						

De- scrip- tion of data item	Firms' prudential category and applicable <i>data items</i> (note 1)							
	IFPRU investment firms and BIPRU firms		Firms other than BIPRU firms or IFPRU investment firms			IPRU- (INV) Chapter 11 (col-lect-ive port-folio man-agement firms only)		IPRU- (INV) Chapter 12
Note 25	If it is a <i>non-ILAS BIPRU firm</i> , it must complete it on a solo basis. Therefore even if it has a <i>solo consolidation waiver</i> it must complete the item on an unconsolidated basis by reference to the <i>firm</i> alone.							
Note 26	<p>(1) This item must be reported in the reporting currency.</p> <p>(2) If any <i>data element</i> is in a currency or currencies other than the reporting currency, all currencies (including the reporting currency) must be combined into a figure in the reporting currency.</p> <p>(3) In addition, all <i>material currencies</i> (which may include the reporting currency) must each be recorded separately (translated into the reporting currency). However if:</p> <p>(a) the reporting frequency is (whether under a <i>rule</i> or under a <i>waiver</i>) quarterly or less than quarterly; or</p> <p>(b) the only <i>material currency</i> is the reporting currency;</p> <p>(3) does not apply.</p> <p>(4) If there are more than three <i>material currencies</i> for this <i>data item</i>, (3) only applies to the three largest in amount. A <i>firm</i> must identify the largest in amount in accordance with the following procedure.</p> <p>(a) For each currency, take the largest of the asset or liability figure as referred to in the definition of <i>material currency</i>.</p> <p>(b) Take the three largest figures from the resulting list of amounts.</p> <p>(5) The date as at which the calculations for the purposes of the definition of <i>material currency</i> are carried out is the last day of the reporting period in question.</p> <p>(6) The reporting currency for this <i>data item</i> is whichever of the following currencies the <i>firm</i> chooses, namely USD (the United States Dollar), EUR (the euro), GBP (sterling), JPY (the Japanese Yen), CHF (the Swiss Franc), CAD (the Canadian Dollar) or SEK (the Swedish Krona).</p>							

De- scrip- tion of data item	Firms' prudential category and applicable <i>data items</i> (note 1)		Firms other than BIPRU firms or IFPRU investment firms			IPRU- (INV) Chap- ter 11 (col- lect- ive port- folio man- age- ment firms only)	IPRU- (INV) Chap- ter 12	IPRU- (INV) Chap- ter 13
	IFPRU	BIPRU	IPRU- (INV) Chap- ter 3	IPRU- (INV) Chap- ter 5	IPRU- (INV) Chap- ter 9			
Note 27	Note 26 applies, except that paragraphs (3), (4), and (5) do not apply, meaning that <i>material currencies</i> must not be recorded separately.							
Note 28	Any changes to reporting requirements caused by a <i>firm</i> receiving an <i>intra-group liquidity modification</i> (or a variation to one) do not take effect until the first day of the next reporting period applicable under the changed reporting requirements for the <i>data item</i> in question if the firm receives that <i>intra-group liquidity modification</i> or variation part of the way through such a period. If the change is that the <i>firm</i> does not have to report a particular data item or does not have to report it at a particular <i>reporting level</i> , the <i>firm</i> must nevertheless report that item or at that <i>reporting level</i> for any reporting period that has already begun. This paragraph is subject to anything that the <i>intra-group liquidity modification</i> says to the contrary.							
Note 29	Only applicable to <i>firms</i> that hold <i>securitisation positions</i> in the <i>trading book</i> and/or are the <i>originator</i> or <i>sponsor</i> of <i>securitisations</i> held in the <i>trading book</i> .							
Note 30	FSA047, FSA048, FSA050, FSA051, FSA052, FSA053 and FSA054 must be completed by an <i>ILAS BIPRU firm</i> . An <i>ILAS BIPRU firm</i> does not need to complete FSA055. A <i>non-ILAS BIPRU firm</i> must complete FSA055 and does not need to complete FSA047, FSA048, FSA050, FSA051, FSA052, FSA053 and FSA054.							
Note 31	This <i>data item</i> must be reported only in the currencies named in FSA052, so that liabilities in GBP are reported in GBP in rows 1 to 4, those in USD are reported in USD in rows 5 to 8, and those in Euro are reported in Euro in rows 9 to 12. Liabilities in other currencies are not to be reported.							
Note 32	Only applicable to <i>firms</i> that are <i>collective portfolio management investment firms</i> .							
Note 33	Only applicable to <i>firms</i> that have a <i>managing investments permission</i> .							
Note 34	Requirements under COREP and FINREP should be determined with reference to the <i>EU CRR</i> and applicable technical standards.							

16.12.15A G

The column in the table in ■ SUP 16.12.15R that deals with *IFPRU firms* covers some liquidity items that only have to be reported by an *ILAS BIPRU firm* (please see notes 25 and 30).

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.

Data item	Firms' prudential category					
	IFPRU 730K firm	IFPRU 125K firm and collective portfolio management investment firm	IFPRU 50K firm	BIPRU firm	UK consolidation group or defined liquidity group	Firm other than BIPRU firms or IFPRU investment firms
COREP/ FINREP	Refer to EU CRR and applicable technical standards				Refer to EU CRR and applicable technical standards	
Solvency statement	Annually	Annually	Annually	Annually	Annually	
FSA001	Quarterly	Quarterly	Half yearly	Half yearly	Half yearly	
FSA002	Quarterly	Quarterly	Half yearly	Half yearly	Half yearly	
FSA003				Half yearly	Half yearly	
FSA004				Half yearly	Half yearly	
FSA005				Half yearly	Half yearly	
FSA006	Quarterly	Quarterly	Quarterly	Quarterly	Quarterly	
FSA007				Annual (note 4)	Annual (note 4)	
FSA016	Half yearly	Half yearly	Half yearly	Half yearly		
FSA018	Quarterly	Quarterly	Quarterly			

Data item	Firms' prudential category				
	IFPRU 730K firm	IFPRU 125K firm and collective portfolio management investment firm	IFPRU 50K firm	BIPRU firm	UK consolidation group or defined liquidity group Firm other than BIPRU firms or IFPRU investment firms
COREP/ FINREP	Refer to EU CRR and applicable technical standards				Refer to EU CRR and applicable technical standards
FSA019	Annually	Annually	Annually	Annually	Annually
FSA028				Half yearly	
FSA029					Quarterly
FSA030					Quarterly
FSA031					Quarterly
FSA032					Quarterly
FSA033					Quarterly
FSA034					Quarterly
FSA035					Quarterly
FSA038	Half yearly	Half yearly	Half yearly	Half yearly	Half yearly
FSA039	Half yearly	Half yearly	Half yearly	Half yearly	Half yearly
FSA045	Quarterly	Quarterly	Half yearly	Half yearly	Half yearly
FSA046				Quarterly	Quarterly
FSA047	Daily, weekly, monthly or quarterly (Notes 5, 6 and 8)				Daily, weekly, monthly or quarterly (Notes 5, 7 and 8)
FSA048	Daily, weekly, monthly or quarterly (Notes 5, 6 and 8)				Daily, weekly, monthly or

Data item	Firms' prudential category				
	IFPRU 730K firm	IFPRU 125K firm and collective portfolio management investment firm	IFPRU 50K firm	BIPRU firm	UK consolidation group or defined liquidity group Firm other than BIPRU firms or IFPRU investment firms
COREP/ FINREP	Refer to EU CRR and applicable technical standards				Refer to EU CRR and applicable technical standards
FSA050	Monthly (Note 5)				quarterly (Notes 5, 7 and 8) Monthly (Note 5)
FSA051	Monthly (Note 5)				Monthly (Note 5)
FSA052	Weekly or monthly (Notes 5 and 9)				Weekly or monthly (Notes 5 and 10)
FSA053	Quarterly (Note 5)				Quarterly (Note 5)
FSA054	Quarterly (Note 5)				Quarterly (Note 5)

Data item	Firms' prudential category				
	IFPRU 730K firm	IFPRU 125K firm and collective portfolio management investment firm	IFPRU 50K firm	BIPRU firm	UK consolidation group or defined liquidity group Firm other than BIPRU firms or IFPRU investment firms
COREP/ FINREP	Refer to EU CRR and applicable technical standards				Refer to EU CRR and applicable technical standards
FSA055	Annually (Note 5)			Annually (Note 5)	Annually (Note 5)
FSA058				Quarterly	Quarterly
FIN066					Quarterly
FIN067	Quarterly (Note 5)				
FIN068				Half yearly	
FIN069					Quarterly
FIN070					Quarterly
FIN071					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)
Section D1 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.				

Data item	Firms' prudential category				
	IFPRU 730K firm	IFPRU 125K firm and collective portfolio management investment firm	IFPRU 50K firm	BIPRU firm	UK consolidation group or defined liquidity group Firm other than BIPRU firms or IFPRU investment firms
COREP/ FINREP	Refer to EU CRR and applicable technical standards				Refer to EU CRR and applicable technical standards
Note 3	Annual regulated business revenue over £5 million.				
Note 4	The reporting date for this <i>data item</i> is six months after a <i>firm's</i> most recent <i>accounting reference date</i> .				
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</i> <i>accounting reference date</i> . In particular:				
	(1) A week means the period beginning on Saturday and ending on Friday.				
	(2) A month begins on the first day of the calendar month and ends on the last day of that month.				
	(3) Quarters end on 31 March, 30 June, 30 September and 31 December.				
	(4) Daily means each <i>business day</i> .				
	All periods are calculated by reference to London time.				
	Any changes to reporting requirements caused by a <i>firm</i> receiving an <i>intra-group liquidity modification</i> (or a variation to one) do not take effect until the first day of the next reporting period applicable under the changed reporting requirements if the <i>firm</i> receives that <i>intra-group liquidity modification</i> or variation part of the way through such a period, unless the <i>intra-group liquidity modification</i> says otherwise.				
Note 6	If the report is on a solo basis the reporting frequency is as follows:				
	(1) if the <i>firm</i> does not have an <i>intra-group liquidity modification</i> the frequency is:				
	(a) weekly if the <i>firm</i> is a <i>standard frequency liquidity reporting firm</i> ; and				

Data item	Firms' prudential category				
	IFPRU 730K firm	IFPRU 125K firm and collective portfolio management investment firm	IFPRU 50K firm	BIPRU firm	UK consolidation group or defined liquidity group Firm other than BIPRU firms or IFPRU investment firms
COREP/ FINREP	Refer to EU CRR and applicable technical standards				Refer to EU CRR and applicable technical standards
Note 7	<p>(b) monthly if the firm is a low frequency liquidity reporting firm;</p> <p>(2) if the firm is a group liquidity reporting firm in a non-UK DLG by modification (firm level) the frequency is:</p> <p>(a) weekly if the firm is a standard frequency liquidity reporting firm; and</p> <p>(b) monthly if the firm is a low frequency liquidity reporting firm;</p> <p>(3) the frequency is quarterly if the firm is a group liquidity reporting firm in a UK DLG by modification.</p> <p>(1) If the report is by reference to the firm's DLG by default the reporting frequency is:</p> <p>(a) weekly if the group liquidity standard frequency reporting conditions are met;</p> <p>(b) monthly if the group liquidity low frequency reporting conditions are met.</p> <p>(2) If the report is by reference to the firm's UK DLG by modification the reporting frequency is:</p> <p>(a) weekly if the group liquidity standard frequency reporting conditions are met;</p> <p>(b) monthly if the group liquidity low frequency reporting conditions are met.</p> <p>(3) If the report is by reference to the firm's non-UK DLG by modification the reporting frequency is quarterly.</p>				

Data item	Firms' prudential category				
	IFPRU 730K firm	IFPRU 125K firm and collective portfolio management investment firm	IFPRU 50K firm	BIPRU firm	UK consolidation group or defined liquidity group Firm other than BIPRU firms or IFPRU investment firms
COREP/ FINREP	Refer to EU CRR and applicable technical standards				Refer to EU CRR and applicable technical standards
Note 8	<p>(1) If the reporting frequency is otherwise weekly, the item is to be reported on every <i>business day</i> if (and for as long as) there is a <i>firm-specific liquidity stress</i> or <i>market liquidity stress</i> in relation to the <i>firm</i> or group in question.</p> <p>(2) If the reporting frequency is otherwise monthly, the item is to be reported weekly if (and for as long as) there is a <i>firm-specific liquidity stress</i> or <i>market liquidity stress</i> in relation to the <i>firm</i> or group in question.</p> <p>(3) A <i>firm</i> must ensure that it would be able at all times to meet the requirements for daily or weekly reporting under paragraph (1) or (2) even if there is no <i>firm-specific liquidity stress</i> or <i>market liquidity stress</i> and none is expected.</p>				
Note 9	<p>If the report is on a solo basis the reporting frequency is as follows:</p> <p>(1) weekly if the <i>firm</i> is a <i>standard frequency liquidity reporting firm</i>; and</p> <p>(2) monthly if the <i>firm</i> is a <i>low frequency liquidity reporting firm</i>.</p>				
Note 10	<p>If the report is by reference to the <i>firm's UK DLG by modification</i> the reporting frequency is:</p> <p>(1) weekly if the <i>group liquidity standard frequency reporting conditions</i> are met;</p> <p>(2) monthly if the <i>group liquidity low frequency reporting conditions</i> are met.</p>				

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>	Daily	Weekly	Monthly	Quarterly	Half yearly	Annual
COREP/ FINREP	Refer to <i>EU CRR</i> and applicable technical standards					
Solvency statement						3 months
FSA001				20 <i>business days</i>	30 <i>business days</i> (note 2); 45 <i>business days</i> (note 3)	
FSA002				20 <i>business days</i>	30 <i>business days</i> (note 2); 45 <i>business days</i> (note 3)	
FSA003			15 <i>business days</i>	20 <i>business days</i>	30 <i>business days</i> (note 2); 45 <i>business days</i> (note 3)	
FSA004				20 <i>business days</i>	30 <i>business days</i> (note 2); 45 <i>business days</i> (note 3)	
FSA005				20 <i>business days</i>	30 <i>business days</i> (note 2); 45 <i>business days</i> (note 3)	
FSA006				20 <i>business days</i>		
FSA007						2 months
FSA016				30 <i>business days</i>		
FSA018				45 <i>business days</i>		
FSA019						2 months
FSA028					30 <i>business days</i>	
FSA029				20 <i>business days</i>		
FSA030				20 <i>business days</i>		
FSA031				20 <i>business days</i>		
FSA032				20 <i>business days</i>		
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>	

<i>Data item</i>	Daily	Weekly	Monthly	Quarterly	Half yearly	Annual
COREP/ FINREP	Refer to <i>EU CRR</i> and applicable technical standards					
FSA045				20 <i>business days</i>	30 <i>business days</i> (note 2); 45 <i>business days</i> (note 3)	
FSA046				20 <i>business days</i> (Note 2), 45 <i>business days</i> (Note 3)		
FSA047	22.00 hours (London time) on the <i>business day</i> immediately following the last day of the reporting period for the item in question	22.00 hours (London time) on the <i>business day</i> immediately following the last day of the reporting period for the item in question	15 <i>business days</i>	15 <i>business days</i> or one <i>Month</i> (Note 4)		
FSA048	22.00 hours (London time) on the <i>business day</i> immediately following the last day of the reporting period for the item in question	22.00 hours (London time) on the <i>business day</i> immediately following the last day of the reporting period for the item in question	15 <i>business days</i>	15 <i>business days</i> or one <i>Month</i> (Note 4)		
FSA050			15 <i>business days</i>			
FSA051			15 <i>business days</i>			
FSA052		22.00 hours (London	15 <i>business days</i>			

<i>Data item</i>	Daily	Weekly	Monthly	Quarterly	Half yearly	Annual
COREP/ FINREP	Refer to <i>EU CRR</i> and applicable technical standards					
		time) on the second <i>business day</i> immediately following the last day of the reporting period for the item in question				
FSA053				15 <i>business days</i>		
FSA054				15 <i>business days</i>		
FSA055						15 <i>business days</i>
FSA058				20 <i>business days</i> (Note 2), 45 <i>business days</i> (Note 3)		
FIN066				20 <i>business days</i>		
FIN067				30 days		
FIN068					30 <i>business days</i>	
FIN069				20 <i>business days</i>		
FIN070				20 <i>business days</i>		
FIN071				20 <i>business days</i>		
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>	

<i>Data item</i>	Daily	Weekly	Monthly	Quarterly	Half yearly	Annual
COREP/ FINREP	Refer to <i>EU CRR</i> and applicable technical standards					
Note 1	[deleted]					
Note 2	For unconsolidated and solo-consolidated reports.					
Note 3	For <i>UK consolidation group</i> reports.					
Note 4	It is one <i>Month</i> if the report relates to a <i>non-UK DLG by modification</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>

Description of <i>data item</i>	<i>Data item</i> (note 1)	Frequency	Submission deadline
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>
Mortgage Administration - Arrears 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	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).		

16.12.18C R

Description of data item	Data item (note 1)	Frequency	Submission deadline
Note 5	Only applicable to a <i>firm</i> that is subject to MIPRU 4.2 (Capital resources requirements).		

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 data item	Data item (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 - 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 9	IPRU(INV) Chapter 13	
Solvency statement (note 6)		No standard format			
Balance sheet	FSA029	FSA029	FSA029	FSA029 or Section A RMAR (note 7)	
Income statement	FSA030	FSA030	FSA030	FSA030 or Section B RMAR (note 7)	
Capital adequacy	FSA033	FSA034 or FSA035 or FIN071 or FIN072 (note 4)	FSA031	FSA032 or Section D1 RMAR (notes 5 and 7)	
Threshold conditions				Section F RMAR (Note 7)	
Client money and client assets	FSA039	FSA039	FSA039	Section C RMAR (note 7) or FSA039	
Pillar 2 questionnaire		FSA019 (note 8)			
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 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 <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, unless the <i>firm</i> is the depositary of a <i>UCITS scheme</i> in which case, FIN072 must be completed.				
Note 5	FSA032 must be completed by a <i>firm</i> subject to IPRU(INV) Chapter 13 which is an <i>exempt CAD firm</i> .				
Note 6	Only applicable to a <i>firm</i> that is a <i>partnership</i> , when the report must be submitted by each <i>partner</i> .				
Note 7	FSA029, FSA030, FSA032 and FSA039 only apply to a <i>firm</i> subject to IPRU(INV) Chapter 13 which is an <i>exempt CAD firm</i> . Sections A, B, C, D1, and F RMAR only apply to a <i>firm</i> subject to IPRU(INV) Chapter 13 which is not an <i>exempt CAD firm</i> .				
Note 8	Only applicable to a <i>firm</i> that is the <i>depositary</i> of a <i>UCITS scheme</i> .				

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
FSA031	Quarterly
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 business days		
FSA030	20 business days		
FSA031	20 business days		
FSA032	20 business days		
FSA033	20 business days		
FSA034	20 business days		
FSA035	20 business days		
FSA039		30 business days	
FSA040	15 business days		
FIN071	20 business days		
FIN072	20 business days		
Section A RMAR	30 business days	30 business days	
Section B RMAR	30 business days	30 business days	
Section C RMAR	30 business days	30 business days	
Sections D1 and D2 RMAR	30 business days	30 business days	
Section F RMAR		30 business days	

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:

Description of Data item	Firms' prudential category and applicable <i>data item</i> (note 1)				
	IFPRU	BIPRU firm	Ex-empt CAD firms	Firms (other than ex-empt CAD	Firms that are also in one or more of

Description of Data item	Firms' prudential category and applicable data item (note 1)				
			subject to IPRU(-INV) Chapter 13	firms) subject to IPRU(INV) Chapter 13	RAGs 1 to 6 and not subject to IPRU(INV) Chapter 13
Solvency statement	No standard format (note 11)				
Balance Sheet	FSA001/FIN-REP (Notes 2 and 29)	FSA001 (Note 2)	FSA029	Section A RMAR	
Income Statement	FSA002/FIN-REP (Notes 2 and 29)	FSA002 (Note 2)	FSA030	Section B RMAR	
Capital Adequacy	COREP (Note 29)	FSA003 (Note 2)	FSA032	Section D1 RMAR (Note 23)	
Credit risk	COREP (Note 29)	FSA004 (Notes 2, 3)			
Market risk	COREP (Note 29)	FSA005 (Notes 2, 4)			
Market risk - supplementary	FSA006 (note 5)	FSA006 (Note 5)			
Operational risk	COREP (Note 29)				
Large exposures	COREP (Note 29)				
Exposures between core UK group and non-core large exposures group	FSA018 (note 12)				
Solo consolidation data	FSA016	FSA016			
Pillar 2 questionnaire	FSA019 (note 8)	FSA019 (Note 8)			
Non-EEA subgroup	COREP (Note 29)	FSA028 (Note 9)			
Professional indemnity	Section E RMAR	Section E RMAR		Section E RMAR	Section E RMAR

Description of Data item	Firms' prudential category and applicable data item (note 1)				
insurance (note 15)					
Threshold Conditions			Section F RMAR	Section F RMAR	
Training and Competence	Section G RMAR	Section G RMAR	Section G RMAR	Section G RMAR	Section G RMAR
COBS data	Section H RMAR	Section H RMAR	Section H RMAR	Section H RMAR	Section H RMAR
Client money and client assets	Section C RMAR	Section C RMAR	Section C RMAR	Section C RMAR	
Fees and levies	Section J RMAR	Section J RMAR	Section J RMAR	Section J RMAR	
Adviser charges	Section K RMAR (Note 26)	Section K RMAR (Note 26)	Section K RMAR (Note 26)	Section K RMAR (Note 26)	Section K RMAR (Note 26)
IRB portfolio risk	FSA045 (note 13)	FSA045 (Note 13)			
Securitisation: non-trading book	COREP (note 29)	FSA046 (Note 14)			
Daily Flows	FSA047/CO-REP (Notes 16, 19, 21, 24 and 29)				
Enhanced Mismatch Report	FSA048/CO-REP (Notes 16, 19, 21, 24 and 29)				
Liquidity Buffer Qualifying Securities	FSA050/CO-REP (Notes 17, 20, 21, 24 and 29)				
Funding Concentration	FSA051/CO-REP (Notes 17, 20, 21, 24 and 29)				

Description of <i>Data item</i>	<i>Firms'</i> prudential category and applicable <i>data item</i> (note 1)	
Pricing data	FSA052/CO-REP (Notes 17, 20, 21, 24 and 29)	
Retail and corporate funding	FSA053/CO-REP (Notes 17, 20, 21, 24 and 29)	
Currency Analysis	FSA054/CO-REP (Notes 17, 20, 21, 24 and 29)	
Systems and Controls Questionnaire	FSA055/CO-REP (Notes 18, 24 and 29)	FSA055 (Notes 18 and 24)
Securitisation: trading book	COREP (Note 29)	FSA058 (Note 22)
Supplementary capital data for <i>collective portfolio management investment firms</i>	FIN067 (Note 28)	FIN068 (Note 28)
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 24 R, or SUP 16 Annex 18A R in the case of the RMAR. Guidance notes for completion of the data items are contained in SUP 16 Annex 25 G, or SUP 16 Annex 18B G in the case of the RMAR.	
Note 2	<i>Firms</i> that are members of a <i>UK consolidation group</i> are also required to submit this report on a <i>UK consolidation group</i> basis.	
Note 3	This applies to a <i>firm</i> that is required to submit <i>data item</i> FSA003 and, at any time 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").	
	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.	
	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.	

Description of Data item	Firms' prudential category and applicable data item (note 1)
Note 4	<p>The threshold is exceeded where <i>data element 77A</i> in data item FSA003 is greater than £10 million, or its currency equivalent, at the relevant reporting date for the <i>firm</i>.</p> <p>This applies to a <i>firm</i> that is required to submit <i>data item FSA003</i> and, at any time within the 12 <i>months</i> up to its latest <i>accounting reference date</i> ("the relevant period"), was reporting <i>data item FSA005</i> ("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>
Note 5	The threshold is exceeded where <i>data element 93A</i> in <i>data item FSA003</i> is greater than £50 million, or its currency equivalent, at the relevant reporting date for the <i>firm</i> .
Note 6	Only applicable to <i>firms</i> with a <i>VaR model permission</i> .
Note 7	[deleted]
Note 8	[deleted]
Note 9	<p>Only applicable to <i>IFPRU investment firms</i> and <i>BIPRU firms</i> that:</p> <p>(a) are subject to consolidated supervision under <i>BIPRU 8</i>, except those that are either included within the consolidated supervision of a group that includes a <i>UK credit institution</i>, or that have been granted an <i>investment firm consolidation waiver</i>; or</p> <p>(b) have been granted an <i>investment firm consolidation waiver</i>; or</p> <p>(c) are not subject to consolidated supervision under <i>BIPRU 8</i>.</p> <p>An <i>IFPRU investment firm</i> and a <i>BIPRU firm</i> under (a) must complete the report on the basis of its <i>UK consolidation group</i>. An <i>IFPRU investment firm</i> and a <i>BIPRU firm</i> under (b) or (c) must complete the report on the basis of its solo position.</p>
Note 10	This will be applicable to <i>firms</i> that are members of a <i>UK consolidation group</i> on the reporting date.
Note 11	[deleted]
Note 12	Only applicable to a <i>firm</i> that is a <i>sole trader</i> or a <i>partnership</i> , when the report must be submitted by each <i>partner</i> .
Note 13	Only applicable to a <i>firm</i> that has both a <i>core UK group</i> and a <i>non-core large exposures group</i> .
Note 14	Only applicable to <i>firms</i> that have an <i>IRB permission</i> .
Note 15	Only applicable to <i>firms</i> that hold <i>securitisation positions</i> , or are the <i>originator</i> or <i>sponsor</i> of <i>securitisations</i> of <i>non-trading book exposures</i> .

Description of Data item	Firms' prudential category and applicable data item (note 1)
Note 15	This item only applies to <i>firms</i> that are subject to an <i>FCA</i> requirement to hold professional indemnity insurance and are not exempt <i>CAD firms</i> .
Note 16	<p>A <i>firm</i> must complete this item separately on each of the following bases (if applicable).</p> <p>(1) It must complete it on a solo basis. Therefore even if it has a <i>solo consolidation waiver</i> it must complete the item on an unconsolidated basis by reference to the <i>firm</i> alone.</p> <p>(2) If it is a <i>group liquidity reporting firm</i> in a <i>DLG by default</i> and is a <i>UK lead regulated firm</i>, it must complete the item on the basis of that group.</p> <p>(3) If it is a <i>group liquidity reporting firm</i> in a <i>UK DLG by modification</i>, it must complete the item on the basis of that group.</p> <p>(4) If it is a <i>group liquidity reporting firm</i> in a <i>non-UK DLG by modification</i>, it must complete the item on the basis of that group.</p>
Note 17	<p>A <i>firm</i> must complete this item separately on each of the following bases that are applicable.</p> <p>(1) It must complete it on a solo basis unless it is a <i>group liquidity reporting firm</i> in a <i>UK DLG by modification</i>. Therefore even if it has a <i>solo consolidation waiver</i> it must complete the item on an unconsolidated basis by reference to the <i>firm</i> alone.</p> <p>(2) If it is a <i>group liquidity reporting firm</i> in a <i>UK DLG by modification</i>, it must complete the item on the basis of that group.</p>
Note 18	If it is a <i>non-ILAS BIPRU firm</i> , it must complete it on a solo basis. Therefore even if it has a <i>solo consolidation waiver</i> it must complete the item on an unconsolidated basis by reference to the <i>firm</i> alone.
Note 19	<p>(1) This item must be reported in the reporting currency.</p> <p>(2) If any <i>data element</i> is in a currency or currencies other than the reporting currency, all currencies (including the reporting currency) must be combined into a figure in the reporting currency.</p> <p>(3) In addition, all <i>material currencies</i> (which may include the reporting currency) must each be recorded separately (translated into the reporting currency). However if:</p> <p>(a) the reporting frequency is (whether under a <i>rule</i> or under a <i>waiver</i>) quarterly or less than quarterly; or</p> <p>(b) the only <i>material currency</i> is the reporting currency;</p> <p>(3) does not apply.</p> <p>(4) If there are more than three <i>material currencies</i> for this <i>data item</i>, (3) only applies to the three largest in amount. A <i>firm</i> must identify the largest in amount in accordance with the following procedure.</p>

Description of Data item	Firms' prudential category and applicable data item (note 1)
	<p>(a) For each currency, take the largest of the asset or liability figure as referred to in the definition of <i>material currency</i>.</p> <p>(b) Take the three largest figures from the resulting list of amounts.</p> <p>(5) The date as at which the calculations for the purposes of the definition of <i>material currency</i> are carried out is the last day of the reporting period in question.</p> <p>(6) The reporting currency for this <i>data item</i> is whichever of the following currencies the <i>firm</i> chooses, namely USD (the United States Dollar), EUR (the euro), GBP (sterling), JPY (the Japanese Yen), CHF (the Swiss Franc), CAD (the Canadian Dollar) or SEK (the Swedish Krona).</p>
Note 20	Note 19 applies, except that paragraphs (3), (4) and (5) do not apply, meaning that <i>material currencies</i> must not be recorded separately.
Note 21	Any changes to reporting requirements caused by a <i>firm</i> receiving an <i>intra-group liquidity modification</i> (or a variation to one) do not take effect until the first day of the next reporting period applicable under the changed reporting requirements for the <i>data item</i> in question if the <i>firm</i> receives that <i>intra-group liquidity modification</i> or variation part of the way through such a period. If the change is that the <i>firm</i> does not have to report a particular <i>data item</i> or does not have to report it at a particular <i>reporting level</i> , the <i>firm</i> must nevertheless report that item or at that <i>reporting level</i> for any reporting period that has already begun. This paragraph is subject to anything that the <i>intra-group liquidity modification</i> says to the contrary.
Note 22	Only applicable to <i>firms</i> that hold <i>securitisation positions</i> in the <i>trading book</i> and/ or are the <i>originator</i> or <i>sponsor</i> of <i>securitisations</i> held in the <i>trading book</i> .
Note 23	Where a <i>firm</i> submits data items for both RAG 7 and RAG 9, the <i>firm</i> must complete Section D1.
Note 24	FSA047, FSA048, FSA050, FSA051, FSA052, FSA053 and FSA054 must be completed by an <i>ILAS BIPRU firm</i> . An <i>ILAS BIPRU firm</i> does not need to complete FSA055. A <i>non-ILAS BIPRU firm</i> must complete FSA055 and does not need to complete FSA047, FSA048, FSA050, FSA051, FSA052, FSA053 and FSA054.
Note 25	This <i>data item</i> must be reported only in the currencies named in FSA052, so that liabilities in GBP are reported in GBP in rows 1 to 4, those in USD are reported in USD in rows 5 to 8, and those in Euro are reported in Euro in rows 9 to 12. Liabilities in other currencies are not to be reported.
Note 26	This item only applies to <i>firms</i> that provide advice on <i>retail investment products</i> and <i>P2P agreements</i> .
Note 27	[deleted]
Note 28	Only applicable to <i>firms</i> that are <i>collective portfolio management investment firms</i> .

Description of Data item	Firms' prudential category and applicable data item (note 1)
Note 29	Requirements under COREP and FINREP should be determined with reference to the <i>EU CRR</i> and applicable technical standards.

16.12.22B G The column in the table in ■ SUP 16.12.22A R that deals with *IFPRU firms* covers some liquidity items that only have to be reported by an *ILAS BIPRU firm* (see notes 18 and 24). (see notes 18 and 24).

16.12.22C ■ [deleted]

16.12.23 ■ [deleted]

16.12.23A ■ 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				
	Unconsolidated <i>BI-PRU investment firm</i> and <i>IFPRU investment firm</i>	Solo consolidated <i>BIPRU investment firm</i> and <i>IFPRU investment firm</i>	<i>UK Consolidation Group</i> or <i>defined liquidity group</i>	Annual regulated business revenue up to and including £5 million	Annual regulated business revenue over £5 million
COREP/ FINREP	Refer to <i>EU CRR</i> and applicable technical standards				
Solvency statement	Annually				
FSA001	Quarterly or half yearly (Note 1)	Quarterly or half yearly (Note 1)	Half yearly		
FSA002	Quarterly or half yearly (Note 1)	Quarterly or half yearly (Note 1)	Half yearly		
FSA003	Monthly, quarterly	Monthly, quarterly	Half yearly		

Data item COREP/ FINREP	Frequency				
	Unconsolidated BIPRU investment firm and IFPRU investment firm	Solo consolidated BIPRU investment firm and IFPRU investment firm	UK Consolidation Group or defined liquidity group	Annual regulated business revenue up to and including £5 million	Annual regulated business revenue over £5 million
	Refer to <i>EU CRR</i> and applicable technical standards				
FSA004	or half yearly (Notes 2 and 11) Quarterly or half yearly (Notes 1 and 11)	or half yearly (Notes 2 and 11) Quarterly or half yearly (Notes 1 and 11)	Half yearly		
FSA005	Quarterly or half yearly (Notes 1 and 11)	Quarterly or half yearly (Notes 1 and 11)	Half yearly		
FSA006	Quarterly	Quarterly	Quarterly		
FSA007	Annually				
FSA016		Half yearly			
FSA018	Quarterly	Quarterly	Quarterly		
FSA019	Annually	Annually	Annually		
FSA028	Half yearly (Note 11)	Half yearly (Note 11)			
FSA032				Quarterly	Quarterly
FSA045	Quarterly or half yearly (Note 1)	Quarterly or half yearly (Note 1)	Half yearly		
FSA046	Quarterly	Quarterly	Quarterly		
FSA047	Daily, weekly, monthly or quarterly (Notes 4, 5 and 7)	Daily, weekly, monthly or quarterly (Notes 4, 5, 7 and 10)	Daily, weekly, monthly or quarterly (Notes 4, 6 and 7)		
FSA048	Daily, weekly, monthly or quarterly	Daily, weekly, monthly or quarterly	Daily, weekly, monthly or quarterly		

Data item COREP/ FINREP	Frequency			Annual regulated business revenue up to and including £5 million	Annual regulated business revenue over £5 million
	Unconsolidated BI-PRU investment firm and IFPRU investment firm	Solo consolidated BIPRU investment firm and IFPRU investment firm	UK Consolidation Group or defined liquidity group		
	Refer to <i>EU CRR</i> and applicable technical standards				
	(Notes 4, 5 and 7)	(Notes 4, 5, 7 and 10)	(Notes 4, 6 and 7)		
FSA050	Monthly (Note 4)	Monthly (Notes 4 and 10)	Monthly (Note 4)		
FSA051	Monthly (Note 4)	Monthly (Notes 4 and 10)	Monthly (Note 4)		
FSA052	Weekly or monthly (Notes 4 and 8)	Weekly or monthly (Notes 4, 8 and 10)	Weekly or monthly (Notes 4 and 9)		
FSA053	Quarterly (Note 4)	Quarterly (Notes 4 and 10)	Quarterly (Note 4)		
FSA054	Quarterly (Note 4)	Quarterly (Notes 4 and 10)	Quarterly (Note 4)		
FSA055	Annually (Note 4)	Annually (Notes 4 and 10)	Annually (Note 4)		
FSA058	Quarterly (Note 11)	Quarterly (Note 11)	Quarterly		
FIN067	Quarterly (Note 4)	Quarterly (Note 4)			
FIN068	Half yearly	Half yearly			
Section A RMAR				Half yearly	Quarterly
Section B RMAR				Half yearly	Quarterly
Section C RMAR				Half yearly	Quarterly
Sections D1 and D2 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

Data item	Frequency				
	Unconsolidated BIPRU investment firm and IFPRU investment firm	Solo consolidated BIPRU investment firm and IFPRU investment firm	UK Consolidation Group or defined liquidity group	Annual regulated business revenue up to and including £5 million	Annual regulated business revenue over £5 million
COREP/ FINREP	Refer to <i>EU CRR</i> and applicable technical standards				
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	<i>IFPRU 730K firms</i> and <i>IFPRU 125K firms</i> - quarterly; <i>IFPRU 50K firms</i> and <i>BIPRU firms</i> - half yearly.				
Note 2	<i>IFPRU 730K firms</i> - monthly; <i>IFPRU 125K firms</i> - quarterly; <i>IFPRU 50K firms</i> and <i>BIPRU firms</i> - half yearly.				
Note 3	The reporting date for this <i>data item</i> is six months after a <i>firm's</i> most recent <i>accounting reference date</i> .				
Note 4	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</i> <i>accounting reference date</i> . In particular: (1) a week means the period beginning on Saturday and ending on Friday; (2) a month begins on the first day of the calendar month and ends on the last day of that month; (3) quarters end on 31 March, 30 June, 30 September and 31 December; (4) daily means each <i>business day</i> . All periods are calculated by reference to London time.				
Note 5	Any changes to reporting requirements caused by a <i>firm</i> receiving an <i>intra-group liquidity modification</i> (or a variation to one) do not take effect until the first day of the next reporting period applicable under the changed reporting requirements if the <i>firm</i> receives that <i>intra-group liquidity modification</i> or variation part of the way through such a period, unless the <i>intra-group liquidity modification</i> says otherwise. If the report is on a solo basis the reporting frequency is as follows: (1) if the <i>firm</i> does not have an <i>intra-group liquidity modification</i> the frequency is: (a) weekly if the <i>firm</i> is a <i>standard frequency liquidity reporting firm</i> ; and				

Data item	Frequency				
	Unconsolidated BI-PRU investment firm and IFPRU investment firm	Solo consolidated BI-PRU investment firm and IFPRU investment firm	UK Consolidation Group or defined liquidity group	Annual regulated business revenue up to and including £5 million	Annual regulated business revenue over £5 million
COREP/ FINREP	Refer to <i>EU CRR</i> and applicable technical standards				
Note 6	<p>(b) monthly if the <i>firm</i> is a <i>low frequency liquidity reporting firm</i>;</p> <p>(2) if the <i>firm</i> is a <i>group liquidity reporting firm</i> in a <i>non-UK DLG by modification (firm level)</i> the frequency is:</p> <p>(a) weekly if the <i>firm</i> is a <i>standard frequency liquidity reporting firm</i>; and</p> <p>(b) monthly if the <i>firm</i> is a <i>low frequency liquidity reporting firm</i>;</p> <p>(3) the frequency is quarterly if the <i>firm</i> is a <i>group liquidity reporting firm</i> in a <i>UK DLG by modification</i>.</p> <p>(1) If the report is by reference to the <i>firm's DLG by default</i> the reporting frequency is:</p> <p>(a) weekly if the <i>group liquidity standard frequency reporting conditions</i> are met;</p> <p>(b) monthly if the <i>group liquidity low frequency reporting conditions</i> are met.</p> <p>(2) If the report is by reference to the <i>firm's UK DLG by modification</i> the reporting frequency is:</p> <p>(a) weekly if the <i>group liquidity standard frequency reporting conditions</i> are met;</p> <p>(b) monthly if the <i>group liquidity low frequency reporting conditions</i> are met.</p> <p>(3) If the report is by reference to the <i>firm's non-UK DLG by modification</i> the reporting frequency is quarterly.</p>				
Note 7	<p>(1) If the reporting frequency is otherwise weekly, the item is to be reported on every <i>business day</i> if (and for as long as) there is a <i>firm-specific liquidity stress</i> or <i>market liquidity stress</i> in relation to the <i>firm</i> or group in question.</p> <p>(2) If the reporting frequency is otherwise monthly, the item is to be reported weekly if (and for as long as) there is a <i>firm-specific liquidity stress</i> or <i>market liquidity stress</i> in relation to the <i>firm</i> or group in question.</p> <p>(3) A <i>firm</i> must ensure that it would be able at all times to meet the requirements for daily or weekly reporting under (1) or (2) even if there is no <i>firm-specific liquidity stress</i> or <i>market liquidity stress</i> and none is expected.</p>				

<i>Data item</i>	Frequency	Unconsolidated <i>BI-PRU investment firm</i> and <i>IFPRU investment firm</i>	Solo consolidated <i>BIPRU investment firm</i> and <i>IFPRU investment firm</i>	<i>UK Consolidation Group</i> or <i>defined liquidity group</i>	Annual regulated business revenue up to and including £5 million	Annual regulated business revenue over £5 million
COREP/ FINREP	Refer to <i>EU CRR</i> and applicable technical standards					
Note 8	If the report is on a solo basis the reporting frequency is as follows: (1) weekly if the <i>firm</i> is a <i>standard frequency liquidity reporting firm</i> ; and (2) monthly if the <i>firm</i> is a <i>low frequency liquidity reporting firm</i> .					
Note 9	If the report is by reference to the <i>firm's UK DLG by modification</i> the reporting frequency is: (1) weekly if the <i>group liquidity standard frequency reporting conditions</i> are met; (2) monthly if the <i>group liquidity low frequency reporting conditions</i> are met.					
Note 10	As specified in SUP 16.12.22A R, solo consolidation has no application to liquidity reporting. Therefore, it does not make any difference to the reporting of this item whether or not the <i>firm</i> is solo consolidated.					
Note 11	Only applicable to <i>firms</i> that are not required to report a <i>data item</i> with a similar name and purpose under the <i>EU CRR</i> and applicable technical standards.					

16.12.24 R [deleted]

16.12.24A 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 16.12.23A R, unless indicated otherwise.

<i>Data Item</i>	Daily	Weekly	Monthly	Quarterly	Half yearly	Annual
COREP/ FINREP	Refer to <i>EU CRR</i> and applicable technical standards					
Solvency statement						3 months
FSA001				20 <i>business days</i>	30 <i>business days</i> (note 1); 45 <i>business days</i> (note 2)	
FSA002				20 <i>business days</i>	30 <i>business days</i> (note 1); 45 <i>business days</i> (note 2)	
FSA003	15 <i>business days</i>			20 <i>business days</i>		
FSA004				20 <i>business days</i>	30 <i>business days</i> (note 1); 45 <i>business days</i> (note 2)	
FSA005				20 <i>business days</i>	30 <i>business days</i> (note 1); 45 <i>business days</i> (note 2)	
FSA006				20 <i>business days</i>		
FSA016					30 <i>business days</i>	
FSA018				45 <i>business days</i>		
FSA019						2 months
FSA028						
FSA032				20 <i>business days</i>		
FSA045				20 <i>business days</i>	30 <i>business days</i> (note 1), 45 <i>business days</i> (note 2)	
FSA046						
FSA047	22.00 hours (London time) on the <i>business</i>	22.00 hours (London time) on the <i>business</i>	15 <i>business days</i>	15 <i>business days</i> or one <i>Month</i> (Note 3)		

<i>Data Item</i>	Daily	Weekly	Monthly	Quarterly	Half yearly	Annual
COREP/ FINREP	Refer to <i>EU CRR</i> and applicable technical standards					
FSA048	<i>day immediately following the last day of the reporting period for the item in question</i> 22.00 hours (London time) on the <i>business day immediately following the last day of the reporting period for the item in question</i>	<i>day immediately following the last day of the reporting period for the item in question</i> 22.00 hours (London time) on the <i>business day immediately following the last day of the reporting period for the item in question</i>		15 <i>business days</i>	15 <i>business days</i> or one <i>Month</i> (Note 3)	
FSA050				15 <i>business days</i>		
FSA051				15 <i>business days</i>		
FSA052		22.00 hours (London time) on the second <i>business day immediately following the last day of the reporting period for the</i>		15 <i>business days</i>		

<i>Data Item</i>	Daily	Weekly	Monthly	Quarterly	Half yearly	Annual
COREP/ FINREP	Refer to <i>EU CRR</i> and applicable technical standards					
	item in question					
FSA053				15 <i>business days</i>		
FSA054				15 <i>business days</i>		
FSA055						15 <i>business days</i>
FSA058				20 <i>business days</i> (Note 1), 45 <i>business days</i> (Note 2)		
FIN067				30 <i>days</i>		
FIN068					30 <i>days</i>	
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 unconsolidated and solo consolidated reports.					
Note 2	For UK consolidation group reports.					
Note 3	It is one <i>Month</i> if the report relates to a <i>non-UK DLG</i> by <i>modification</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:

De- scrip- tion of data item	Firms' prudential category and applicable data item (note 1)					
	IFPRU investment firms and BIPRU firms		Firms other than BIPRU firms or IFPRU investment firms			
	IFPRU	BIPRU	IPRU(- INV) Chap- ter 3	IPRU(- INV) Chap- ter 5	IPRU(- INV) Chap- ter 9	IPRU(- INV) Chap- ter 13
Solv- ency state- ment (note 11)	No stand- ard format					
Bal- ance sheet	FSA001/FIN- REP (Notes 2 and 30)	FSA001 (Note 2)	FSA029	FSA029	FSA029	Section A RMAR (note 17) or FSA029
In- come statement	FSA002/FIN- REP (Notes 2 and 30)	FSA002 (Note 2)	FSA030	FSA030	FSA030	Section B RMAR (note 17) or FSA030
Cap- ital adequacy	COREP (Note 30)	FSA003 (Note 2)	FSA033	FSA034 or FSA035 or FIN071 (note 14)	FSA031	Section D1 RMAR (note 17) or FSA 032 (note 15)
Credit risk	COREP (Note 30)	FSA004 (Notes 2, 3)				
Mar- ket risk	COREP (Note 30)	FSA005 (Notes 2, 4)				
Mar- ket risk - sup- plemen- tary	FSA006 (note 5)	FSA006 (Note 5)				

De- scrip- tion of data item	Firms' prudential category and applicable data item (note 1)						
	IFPRU investment firms and BIPRU firms		Firms other than BIPRU firms or IFPRU in- vestment firms				
	IFPRU	BIPRU	IPRU(- INV) Chap- ter 3	IPRU(- INV) Chap- ter 5	IPRU(- INV) Chap- ter 9	IPRU(- INV) Chap- ter 13	
Opera- tional risk	COREP (Note 30)						
Large exposures	COREP (Note 30)						
UK In- teg- rated group large exposures	FSA018 (note 12)						
Expo- sures be- tween core UK group and non- core large expo- sures group	FSA016 (note 20)						
Solo con- solida- tion data	FSA016 (note 20)						
Pillar 2 ques- tionnaire	FSA019 (note 8)	FSA019 (Note 8)					
Non- EEA sub- group	COREP (Note 30)	FSA028 (Note 9)					
Thresh- old conditions							Section F RMAR (note 17)
Client money and client assets	FSA039	FSA039	FSA039	FSA039	FSA039		Section C RMAR (Note 13) or FSA039

De- scrip- tion of data item	Firms' prudential category and applicable data item (note 1)					
	IFPRU investment firms and BIPRU firms		Firms other than BIPRU firms or IFPRU investment firms			
	IFPRU	BIPRU	IPRU(-INV) Chapter 3	IPRU(-INV) Chapter 5	IPRU(-INV) Chapter 9	IPRU(-INV) Chapter 13
IRB portfolio risk	FSA045 (note 18)	FSA045 (Note 18)				
Securitis- ation: non- trad- ing book	COREP (Note 30)	FSA046 (Note 19)				
Daily Flows	FSA047/CO-REP (Notes 21, 24, 26, 28 and 30)					
En- hanced Mis- match Report	FSA048/CO-REP (Notes 21, 24, 26, 28 and 30)					
Liquid- ity Buffer Quali- fying Se- curities	FSA050/CO-REP (Notes 22, 25, 26, 28 and 30)					
Fund- ing Con- centration	FSA051/CO-REP (Notes 22, 25, 26, 28 and 30)					
Pricing data	FSA052/CO-REP (Notes 22, 26, 28, 29 and 30)					
Retail and cor- porate funding	FSA053/CO-REP (Notes 22, 25, 26, 28 and 30)					
Cur- rency Analysis	FSA054/CO-REP (Notes 22, 25, 26, 28 and 30)					
Sys- tems and Con- trols	FSA055/CO-REP (Notes 23, 28 and 30)	FSA055 (notes 23 and 28)				

De- scrip- tion of <i>data</i> <i>item</i>	Firms' prudential category and applicable <i>data item</i> (note 1)					
	IFPRU investment firms and BIPRU firms		Firms other than BIPRU firms or IFPRU investment firms			
	IFPRU	BIPRU	IPRU(-INV) Chapter 3	IPRU(-INV) Chapter 5	IPRU(-INV) Chapter 9	IPRU(-INV) Chapter 13
Questionnaire						
Secur- itis- ation: trad- ing book	COREP (Note 30)	FSA058 (Note 27)				
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 24 R. Guidance notes for completion of the <i>data items</i> are contained in SUP 16 Annex 25 G.					
Note 2	<i>Firms</i> that are members of a <i>UK consolidation group</i> are also required to submit this report on a <i>UK consolidation group</i> basis.					
Note 3	This applies to a <i>firm</i> that is required to submit <i>data item</i> FSA003 and, at any time 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").					
	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.					
	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.					
	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> .					
Note 4	This applies to a <i>firm</i> that is required to submit <i>data item</i> FSA003 and, at any time 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").					
	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.					
	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.					
	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> .					
Note 5	Only applicable to <i>firms</i> with a <i>VaR model permission</i> .					
Note 6	[deleted]					

De- scrip- tion of data item	Firms' prudential category and applicable data item (note 1)					
	IFPRU investment firms and BIPRU firms		Firms other than BIPRU firms or IFPRU investment firms			
	IFPRU	BIPRU	IPRU(-INV) Chapter 3	IPRU(-INV) Chapter 5	IPRU(-INV) Chapter 9	IPRU(-INV) Chapter 13
Note 7	[deleted]					
Note 8	<p>Only applicable to <i>IFPRU investment firms</i> and <i>BIPRU firms</i> that:</p> <p>(a) are subject to consolidated supervision under BIPRU 8, <u>except</u> those that are either included within the consolidated supervision of a group that includes a <i>UK credit institution</i>, or that have been granted an <i>investment firm consolidation waiver</i>; or</p> <p>(b) have been granted an <i>investment firm consolidation waiver</i>; or</p> <p>(c) are not subject to consolidated supervision under BIPRU 8.</p> <p>An <i>IFPRU investment firm</i> and <i>BIPRU firm</i> under (a) must complete the report on the basis of its <i>UK consolidation group</i>. An <i>IFPRU investment firm</i> and <i>BIPRU firm</i> under (b) or (c) must complete the report on the basis of its solo position.</p>					
Note 9	This will be applicable to firms that are members of a <i>UK consolidation group</i> on the reporting date.					
Note 10	[deleted]					
Note 11	Only applicable to a firm that is a <i>sole trader</i> or a <i>partnership</i> , when the report must be submitted by each <i>partner</i> .					
Note 12	Only applicable to a firm that has both a <i>core UK group</i> and a <i>non-core large exposures group</i> .					
Note 13	FSA039 must only be completed by a <i>firm</i> subject to <i>IPRU(INV) Chapter 13</i> which is an <i>exempt CAD firm</i> . Section C RMAR must only be completed by a <i>firm</i> subject to <i>IPRU(INV) Chapter 13</i> which is not an <i>exempt CAD firm</i> .					
Note 14	<p>FSA034 must be completed by a <i>firm</i> not subject to the exemption in <i>IPRU(INV) 5.4.2R</i>, 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 <i>FIN071</i> must be completed.</p> <p>FSA035 must be completed by a <i>firm</i> subject to the exemption in <i>IPRU(INV) 5.4.2R</i>.</p>					
Note 15	FSA032 must be completed by a <i>firm</i> subject to <i>IPRU(INV) Chapter 13</i> which is an <i>exempt CAD firm</i> .					
Note 16	[deleted]					
Note 17	This is only applicable to a <i>firm</i> subject to <i>IPRU(INV) Chapter 13</i> that is not an <i>exempt CAD firm</i> .					
Note 18	Only applicable to <i>firms</i> that have an <i>IRB permission</i> .					
Note 19	Only applicable to <i>firms</i> that hold <i>securitisation positions</i> , or are the <i>originator</i> or <i>sponsor</i> of <i>securitisations of non-trading book exposures</i> .					
Note 20	Only applicable to a <i>firm</i> that has a <i>solo consolidation waiver</i> .					

De- scrip- tion of data item	Firms' prudential category and applicable data item (note 1)					
	IFPRU investment firms and BIPRU firms		Firms other than BIPRU firms or IFPRU investment firms			
	IFPRU	BIPRU	IPRU(- INV) Chap- ter 3	IPRU(- INV) Chap- ter 5	IPRU(- INV) Chap- ter 9	IPRU(- INV) Chap- ter 13
Note 21	<p>A firm must complete this item separately on each of the following bases (if applicable).</p> <p>(1) It must complete it on a solo basis. Therefore even if it has a <i>solo consolidation waiver</i> it must complete the item on an unconsolidated basis by reference to the <i>firm</i> alone.</p> <p>(2) If it is a <i>group liquidity reporting firm</i> in a <i>DLG by default</i> and is a <i>UK lead regulated firm</i>, it must complete the item on the basis of that group.</p> <p>(3) If it is a <i>group liquidity reporting firm</i> in a <i>UK DLG by modification</i>, it must complete the item on the basis of that group.</p> <p>(4) If it is a <i>group liquidity reporting firm</i> in a <i>non-UK DLG by modification</i>, it must complete the item on the basis of that group.</p>					
Note 22	<p>A firm must complete this item separately on each of the following bases that are applicable.</p> <p>(1) It must complete it on a solo basis unless it is a <i>group liquidity reporting firm</i> in a <i>UK DLG by modification</i>. Therefore even if it has a <i>solo consolidation waiver</i> it must complete the item on an unconsolidated basis by reference to the <i>firm</i> alone.</p> <p>(2) If it is a <i>group liquidity reporting firm</i> in a <i>UK DLG by modification</i>, it must complete the item on the basis of that group.</p>					
Note 23	<p>If it is a <i>non-ILAS BIPRU firm</i>, it must complete it on a solo basis. Therefore even if it has a <i>solo consolidation waiver</i> it must complete the item on an unconsolidated basis by reference to the <i>firm</i> alone.</p>					
Note 24	<p>(1) This item must be reported in the reporting currency.</p> <p>(2) If any <i>data element</i> is in a currency or currencies other than the reporting currency, all currencies (including the reporting currency) must be combined into a figure in the reporting currency.</p> <p>(3) In addition, all <i>material currencies</i> (which may include the reporting currency) must each be recorded separately (translated into the reporting currency). However if:</p> <p>(a) the reporting frequency is (whether under a <i>rule</i> or under a <i>waiver</i>) quarterly or less than quarterly; or</p> <p>(b) the only <i>material currency</i> is the reporting currency;</p> <p>(3) does not apply.</p> <p>(4) If there are more than three <i>material currencies</i> for this <i>data item</i>, (3) only applies to the three largest in amount. A <i>firm</i> must identify the largest in amount in accordance with the following procedure.</p> <p>(a) For each currency, take the largest of the asset or liability figure as referred to in the definition of <i>material currency</i>.</p> <p>(b) Take the three largest figures from the resulting list of amounts.</p>					

De- scrip- tion of data item	Firms' prudential category and applicable data item (note 1)					
	IFPRU investment firms and BIPRU firms		Firms other than BIPRU firms or IFPRU investment firms			
	IFPRU	BIPRU	IPRU(- INV) Chap- ter 3	IPRU(- INV) Chap- ter 5	IPRU(- INV) Chap- ter 9	IPRU(- INV) Chap- ter 13
	<p>(5) The date as at which the calculations for the purposes of the definition of <i>material currency</i> are carried out is the last day of the reporting period in question.</p> <p>(6) The reporting currency for this <i>data item</i> is whichever of the following currencies the <i>firm</i> chooses, namely USD (the United States Dollar), EUR (the euro), GBP (sterling), JPY (the Japanese Yen), CHF (the Swiss Franc), CAD (the Canadian Dollar) or SEK (the Swedish Krona).</p>					
Note 25	Note 24 applies, except that paragraphs (3), (4) and (5) do not apply, meaning that <i>material currencies</i> must not be recorded separately.					
Note 26	Any changes to reporting requirements caused by a <i>firm</i> receiving an <i>intra-group liquidity modification</i> (or a variation to one) do not take effect until the first day of the next reporting period applicable under the changed reporting requirements for the <i>data item</i> in question if the <i>firm</i> receives that <i>intra-group liquidity modification</i> or variation part of the way through such a period. If the change is that the <i>firm</i> does not have to report a particular <i>data item</i> or does not have to report it at a particular <i>reporting level</i> , the <i>firm</i> must nevertheless report that item or at that <i>reporting level</i> for any reporting period that has already begun. This paragraph is subject to anything that the <i>intra-group liquidity modification</i> says to the contrary.					
Note 27	Only applicable to <i>firms</i> that hold <i>securitisation positions</i> in the <i>trading book</i> and/or are the <i>originator</i> or <i>sponsor</i> of <i>securitisations</i> held in the <i>trading book</i> .					
Note 28	FSA047, FSA048, FSA050, FSA051, FSA052, FSA053 and FSA054 must be completed by an <i>ILAS BIPRU firm</i> . An <i>ILAS BIPRU firm</i> does not need to complete FSA055. A <i>non-ILAS BIPRU firm</i> must complete FSA055 and does not need to complete FSA047, FSA048, FSA050, FSA051, FSA052, FSA053 and FSA054.					
Note 29	This <i>data item</i> must be reported only in the currencies named in FSA052, so that liabilities in GBP are reported in GBP in rows 1 to 4, those in USD are reported in USD in rows 5 to 8, and those in Euro are reported in Euro in rows 9 to 12. Liabilities in other currencies are not to be reported.					
Note 30	Requirements under COREP and FINREP should be determined with reference to the <i>EU CRR</i> and applicable technical standards.					

16.12.25B **G** The column in the table in ■ SUP 16.12.25A R that deals with *IFPRU firms* cover some liquidity items that only have to be reported by an *ILAS BIPRU firm* (see notes 23 and 28).

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	Firms' prudential category				UK consolidation group or defined liquidity group	Firms other than BI-PRU firms or IFPRU investment firms
	IFPRU 730K firm	IFPRU 125K firm	IFPRU 50K firm	BI-PRU firm		
COREP/ FINREP	Refer to EU CRR and applicable technical standards				Refer to EU CRR and applicable technical standards	
Solvency statement	Annually	Annually	Annually	Annually		Annually
FSA001	Quarterly	Quarterly	Half yearly	Half yearly	Half yearly	
FSA002	Quarterly	Quarterly	Half yearly	Half yearly	Half yearly	
FSA003				Half yearly	Half yearly	
FSA004				Half yearly	Half yearly	
FSA005				Half yearly	Half yearly	
FSA006	Quarterly	Quarterly	Quarterly	Quarterly		
FSA007				Annual (note 4)	Annually (note 4)	
FSA016	Half yearly	Half yearly	Half yearly	Half yearly		
FSA018	Quarterly	Quarterly	Quarterly			
FSA019	Annually	Annually	Annually	Annually	Annually	
FSA028				Half yearly		
FSA029						Quarterly
FSA030						Quarterly
FSA031						Quarterly
FSA032						Quarterly
FSA033						Quarterly
FSA034						Quarterly
FSA035						Quarterly
FSA039	Half yearly	Half yearly	Half yearly	Half yearly		Half yearly

Data item	Firms' prudential category				UK consolidation group or defined liquidity group	Firms other than BI-PRU firms or IFPRU investment firms
	IFPRU 730K firm	IFPRU 125K firm	IFPRU 50K firm	BIPRU firm		
COREP/ FINREP	Refer to EU CRR and applicable technical standards				Refer to EU CRR and applicable technical standards	
FSA045	Quarterly	Quarterly	Half yearly	Half yearly	Half yearly	
FSA046					Quarterly	
FSA047	Daily, weekly, monthly or quarterly (Notes 5, 6 and 8)				Daily, weekly, monthly or quarterly (Notes 5, 7 and 8)	
FSA048	Daily, weekly, monthly or quarterly (Notes 5, 6 and 8)				Daily, weekly, monthly or quarterly (Notes 5, 7 and 8)	
FSA050	Monthly (Note 5)				Monthly (Note 5)	
FSA051	Monthly (Note 5)				Monthly (Note 5)	
FSA052	Weekly or monthly (Notes 5 and 9)				Weekly or monthly (Notes 5 and 10)	
FSA053	Quarterly (Note 5)				Quarterly (Note 5)	
FSA054	Quarterly (Note 5)				Quarterly (Note 5)	
FSA055	Annually (Note 5)			Annually (Note 5)	Annually (Note 5)	
FSA058	[deleted]	[deleted]	[deleted]	Quarterly	Quarterly	
FIN071						Quarterly

Data item	Firms' prudential category				UK consolidation group or defined liquidity group	Firms other than BI-PRU firms or IFPRU investment firms
	IFPRU 730K firm	IFPRU 125K firm	IFPRU 50K firm	BI-PRU firm		
COREP/ FINREP	Refer to EU CRR and applicable technical standards				Refer to EU CRR and applicable technical standards	
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)
Section D1 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.					
Note 4	The reporting date for this <i>data item</i> is six months after a <i>firm's</i> most recent <i>accounting reference date</i> .					
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</i> <i>accounting reference date</i> . In particular: (1) A week means the period beginning on Saturday and ending on Friday. (2) A month begins on the first day of the calendar month and ends on the last day of that month.					

Data item	Firms' prudential category				UK consolidation group or defined liquidity group	Firms other than BI-PRU firms or IFPRU investment firms
	IFPRU 730K firm	IFPRU 125K firm	IFPRU 50K firm	BIPRU firm		
COREP/ FINREP	Refer to EU CRR and applicable technical standards				Refer to EU CRR and applicable technical standards	
Note 6	<p>(3) Quarters end on 31 March, 30 June, 30 September and 31 December.</p> <p>(4) Daily means each <i>business day</i>.</p> <p>All periods are calculated by reference to London time.</p> <p>Any changes to reporting requirements caused by a <i>firm</i> receiving an <i>intra-group liquidity modification</i> (or a variation to one) do not take effect until the first day of the next reporting period applicable under the changed reporting requirements if the <i>firm</i> receives that <i>intra-group liquidity modification</i> or variation part of the way through such a period, unless the <i>intra-group liquidity modification</i> says otherwise.</p> <p>If the report is on a solo basis the reporting frequency is as follows:</p> <p>(1) if the <i>firm</i> does not have an <i>intra-group liquidity modification</i> the frequency is:</p> <p>(a) weekly if the <i>firm</i> is a <i>standard frequency liquidity reporting firm</i>; and</p> <p>(b) monthly if the <i>firm</i> is a <i>low frequency liquidity reporting firm</i>;</p> <p>(2) if the <i>firm</i> is a <i>group liquidity reporting firm</i> in a <i>non-UK DLG by modification (firm level)</i> the frequency is:</p> <p>(a) weekly if the <i>firm</i> is a <i>standard frequency liquidity reporting firm</i>; and</p> <p>(b) monthly if the <i>firm</i> is a <i>low frequency liquidity reporting firm</i>;</p> <p>(3) the frequency is quarterly if the <i>firm</i> is a <i>group liquidity reporting firm</i> in a <i>UK DLG by modification</i>.</p>					
Note 7	<p>(1) If the report is by reference to the <i>firm's DLG by default</i> the reporting frequency is:</p> <p>(a) weekly if the <i>group liquidity standard frequency reporting conditions</i> are met;</p> <p>(b) monthly if the <i>group liquidity low frequency reporting conditions</i> are met.</p> <p>(2) If the report is by reference to the <i>firm's UK DLG by modification</i> the reporting frequency is:</p> <p>(a) weekly if the <i>group liquidity standard frequency reporting conditions</i> are met;</p>					

Data item	Firms' prudential category				UK consolidation group or defined liquidity group	Firms other than BI-PRU firms or IFPRU investment firms
	IFPRU 730K firm	IFPRU 125K firm	IFPRU 50K firm	BI-PRU firm		
COREP/ FINREP	Refer to EU CRR and applicable technical standards				Refer to EU CRR and applicable technical standards	
Note 8	<p>(b) monthly if the <i>group liquidity low frequency reporting conditions</i> are met.</p> <p>(3) If the report is by reference to the <i>firm's non-UK DLG by modification</i> the reporting frequency is quarterly.</p> <p>(1) If the reporting frequency is otherwise weekly, the item is to be reported on every <i>business day</i> if (and for as long as) there is a <i>firm-specific liquidity stress</i> or <i>market liquidity stress</i> in relation to the <i>firm</i> or group in question.</p> <p>(2) If the reporting frequency is otherwise monthly, the item is to be reported weekly if (and for as long as) there is a <i>firm-specific liquidity stress</i> or <i>market liquidity stress</i> in relation to the <i>firm</i> or group in question.</p> <p>(3) A <i>firm</i> must ensure that it would be able at all times to meet the requirements for daily or weekly reporting under paragraph (1) or (2) even if there is no <i>firm-specific liquidity stress</i> or <i>market liquidity stress</i> and none is expected.</p>					
Note 9	<p>If the report is on a solo basis the reporting frequency is as follows:</p> <p>(1) weekly if the <i>firm</i> is a <i>standard frequency liquidity reporting firm</i>; and</p> <p>(2) monthly if the <i>firm</i> is a <i>low frequency liquidity reporting firm</i>.</p>					
Note 10	<p>If the report is by reference to the <i>firm's UK DLG by modification</i> the reporting frequency is:</p> <p>(1) weekly if the <i>group liquidity standard frequency reporting conditions</i> are met;</p> <p>(2) monthly if the <i>group liquidity low frequency reporting conditions</i> are met.</p>					

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>	Daily	Weekly	Monthly	Quarterly	Half yearly	Annual
COREP/ FINREP	Refer to <i>EU CRR</i> and applicable technical standards					
Annual reconciliation						80 <i>business days</i>
Solvency statement						3 months
FSA001				20 <i>business days</i>	30 <i>business days</i> (note 1); 45 <i>business days</i> (note 2)	
FSA002				20 <i>business days</i>	30 <i>business days</i> (note 1); 45 <i>business days</i> (note 2)	
FSA003				20 <i>business days</i>	30 <i>business days</i> (note 1); 45 <i>business days</i> (note 2)	
FSA004				20 <i>business days</i>	30 <i>business days</i> (note 1); 45 <i>business days</i> (note 2)	
FSA005				20 <i>business days</i>	30 <i>business days</i> (note 1); 45 <i>business days</i> (note 2)	
FSA006				20 <i>business days</i>	30 <i>business days</i> (note 1); 45 <i>business days</i> (note 2)	
FSA007						2 months
FSA016					30 <i>business days</i>	
FSA018				45 <i>business days</i>		
FSA019						2 months
FSA028					30 <i>business days</i>	
FSA029				20 <i>business days</i>		
FSA030				20 <i>business days</i>		
FSA031				20 <i>business days</i>		
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>		
FSA045			20 <i>business days</i>	30 <i>business days</i> (note 1); 45 <i>business days</i> (note 2)		
FSA046				20 <i>business days</i> (Note 1);		

<i>Data item</i>	Daily	Weekly	Monthly	Quarterly	Half yearly	Annual
COREP/ FINREP	Refer to <i>EU CRR</i> and applicable technical standards					
FSA047	22.00 hours (London time) on the <i>business day</i> immediately following the last day of the reporting period for the item in question	22.00 hours (London time) on the <i>business day</i> immediately following the last day of the reporting period for the item in question	15 <i>business days</i>	15 <i>business days</i> or one <i>Month</i> (Note 3)	45 <i>business days</i> (Note 2)	
FSA048	22.00 hours (London time) on the <i>business day</i> immediately following the last day of the reporting period for the item in question	22.00 hours (London time) on the <i>business day</i> immediately following the last day of the reporting period for the item in question	15 <i>business days</i>	15 <i>business days</i> or one <i>Month</i> (Note 3)		
FSA050			15 <i>business days</i>			
FSA051			15 <i>business days</i>			
FSA052		22.00 hours (London time) on the second <i>business day</i> immediately following the last day of	15 <i>business days</i>			

<i>Data item</i>	Daily	Weekly	Monthly	Quarterly	Half yearly	Annual
COREP/ FINREP	Refer to <i>EU CRR</i> and applicable technical standards					
		the re- porting period for the item in question				
FSA053				15 <i>busi- ness days</i>		
FSA054				15 <i>busi- ness days</i>		
FSA055						15 <i>busi- ness days</i>
FSA058				20 <i>busi- ness days</i> (Note 1), 45 <i>busi- ness days</i> (Note 2)		
FIN071				20 <i>busi- ness days</i>		
Section A RMAR				30 <i>busi- ness days</i>	30 <i>busi- ness days</i>	
Section B RMAR				30 <i>busi- ness days</i>	30 <i>busi- ness days</i>	
Section C RMAR				30 <i>busi- ness days</i>	30 <i>busi- ness days</i>	
Section D1 RMAR				30 <i>busi- ness days</i>	30 <i>busi- ness days</i>	
Section F RMAR					30 <i>busi- ness days</i>	
Note 1	For unconsolidated and solo consolidated reports.					
Note 2	For UK consolidation group reports.					
Note 3	It is one <i>Month</i> if the report relates to a <i>non-UK DLG</i> by <i>modi- fication</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	
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
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 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 firms that may be subject to an FCA requirement to hold professional indemnity insurance and are not exempt CAD firms.			
Note 3	This item does not apply to firms who only carry on home finance mediation activities exclusively in relation to second charge regulated mortgage contracts or legacy CCA mortgage contracts (or both) and who are not otherwise			

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	
expected to complete it by virtue of carrying out other regulated activities.				

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 32 R (Bidding in emissions auctions return) annually within 30 business days from its accounting reference date unless the firm 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	

Description of data item	Data item (note 1)	Frequency		Submission deadline
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	<p>(a) Subject to (b) to (d) below, this <i>data item</i> applies to all <i>credit firms</i>.</p> <p>(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>.</p> <p>(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.</p> <p>(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>.</p>			
Note 4	<p>(a) Subject to (b) below, this <i>data item</i> applies to all <i>credit firms</i>.</p> <p>(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 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>.</p>			
Note 5	This <i>data item</i> applies to all <i>firms</i> with <i>permission</i> for <i>entering into a regulated credit agreement as lender</i> or <i>exercising, or having the right to exercise, the lender's rights and duties under a regulated credit agreement</i> .			

Description of data item	Data item (note 1)	Frequency	Submission deadline
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 mediation*;
 - (ii) *mortgage mediation*;

- (iii) retail investment;
 - (iv) mortgage lending;
 - (v) mortgage administration; 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) insurance mediation activity; (2) mortgage mediation activity; (3) retail investment activity; (4) advising on, or arranging deals in, packaged products, or managing investments for private customers where these activities are the authorised professional firm's	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 business days after period end For quarterly report: 30 business days after quarter end

Report	Return (note 1)	Frequency (Note 4)	Due date
"main business" as determined by IPRU(INV) 2.1.2 R (3)			
Adequate information relating to mortgage lending and mortgage administration.	MLAR	Quarterly	20 <i>business days</i> after quarter end
Note 1	When giving the report required, a <i>firm</i> 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 <i>data items</i> are located at SUP 16 Annex 18B and SUP 16 Annex 19B respectively.		
Note 2	For the purposes of RMAR reporting, a larger <i>firm</i> is a <i>firm</i> whose annual regulated business revenue in its previous financial year was greater than £5m. Annual regulated business revenue for these purposes is a <i>firm's</i> total revenue relating to <i>insurance mediation activity, mortgage mediation activity and retail investment activity</i> .		
Note 3	A <i>firm</i> which submits an MLAR is not required to submit sections A and B of the RMAR.		
Note 4	Reporting dates are calculated from a <i>firm's</i> 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 *UK-regulated EEA 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	Note 2	Note 5 Yearly	Note 5

Content of Report	Form (Note 1)	Frequency	Due Date
one of the three technical calculation methods			
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 GENPRU 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-authorised persons</i> , if Part 1 of GENPRU3 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> . 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 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.		

Content of Report	Form (Note 1)	Frequency	Due Date
<p>Note 5</p> <p>Note 6</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>