

**REPORTING REQUIREMENTS: COMPLIANCE REPORTS (AMENDMENT)
INSTRUMENT 2015**

Powers exercised

- A. The Financial Conduct Authority makes this instrument in the exercise of the following powers and related provisions in the Financial Services and Markets Act 2000 (“the Act”):
- (1) section 137A (General rule-making power);
 - (2) section 137T (General supplementary powers);
 - (3) section 138C (Evidential provisions); and
 - (4) section 139A (Guidance).
- B. The rule-making powers listed above are specified for the purpose of section 138G (Rule-making instruments) of the Act.

Commencement

- C. This instrument comes into force on 23 October 2015.

Amendments to the Handbook

- D. The Supervision manual (SUP) is amended in accordance with the Annex to this instrument.

Citation

- E. This instrument may be cited as the Reporting Requirements: Compliance Reports (Amendment) Instrument 2015.

By order of the Board
22 October 2015

Annex

Amendments to the Supervision manual (SUP)

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

16 Reporting Requirements

16.1 Application

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- 16.1.3 R Application of different sections of SUP 16 (excluding SUP 16.13, SUP 16.15, SUP 16.16 and SUP 16.17)

(1) Section(s)	(2) Categories of firm to which section applies	(3) Applicable rules and guidance
...		
<i>SUP 16.6</i>	<i>Bank</i>	<i>SUP 16.6.4R to SUP 16.6.5R</i>
	<i>Depository of an ICVC</i>	<i>SUP 16.6.6R to SUP 16.6.9G</i>
	<i>OPS firm</i>	<i>SUP 16.6.6R to SUP 16.6.8R</i>
	<i>Trustee of an AUT</i>	<i>SUP 16.6.6R to SUP 16.6.9G</i>
	<i>Depository of an ACS</i>	<i>SUP 16.6.6R to SUP 16.6.9G</i>
<i>SUP 16.7A</i>	...	
...		

...

...

16.6 Compliance reports

...

- 16.6.2 G Applicable provisions of this section (see SUP 16.6.1G)

Category of firm	Applicable provision
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<i>Bank</i>	<i>SUP 16.6.4R SUP 16.6.5R</i>
<i>Trustee of an AUT</i> <i>Depository of an ICVC</i> <i>Depository of an ACS</i>	<i>SUP 16.6.6R SUP 16.6.9G</i>
<i>OPS firm</i>	<i>SUP 16.6.6R SUP 16.6.8R</i>

...

Trustees of authorised unit trust schemes, and depositaries of ICVCs and authorised contractual schemes, ~~and OPS firms~~

...

- 16.6.7 R Compliance reports from trustees of AUTs, and depositaries of ICVCs and ASCs, ~~and OPS firms~~ (see SUP 16.6.6R)

Report	Frequency	Due date
Report from a <i>trustee</i> of an <i>AUT</i> on <i>manager's</i> as set out in <i>SUP 16.6.8R(1)</i>	Quarterly	1 month after quarter end (Note)
Report from a <i>depository</i> of an <i>ACS</i> on failures by the <i>authorised contractual scheme manager</i> as set out in <i>SUP 16.6.8R(2A)</i>	Quarterly	1 month after quarter end (Note)
Report from a <i>depository</i> of an <i>ICVC</i> on failures by the <i>authorised corporate director</i> as set out in <i>SUP 16.6.8R(2)</i>	Quarterly	1 month after quarter end (Note)
<i>OPS firms only:</i> Annual accounts of each <i>occupational pension scheme</i> in respect of which the <i>firm</i> is acting	Annually	7 months after end of the scheme year
<i>OPS firms only:</i> Annual accounts of each <i>OPS collective investment scheme</i> in respect of which the <i>firm</i> is acting	Annually	7 months after end of the scheme year
		Note: The quarter ends are 31 March, 30 June, 30 September, 31 December

16.6.8 R ...

- (3) ~~An OPS firm must notify the FCA of any change in the date of commencement of the scheme year of an OPS or OPS collective investment scheme, in respect of which the firm is acting, not less than 15 business days before the date on which such a change is to become effective. [deleted]~~