

**SUPERVISION MANUAL (REPORTING No 9)
INSTRUMENT 2018**

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 (The FCA’s general rules);
 - (2) section 137T (General supplementary powers); and
 - (3) section 139A (Power of the FCA to give guidance).
- B. The rule-making powers listed above are specified for the purpose of section 138G(2) (Rule-making instruments) of the Act.

Commencement

- C. This instrument comes into force on 28 September 2018.

Amendments to the Handbook

- D. The Insurance: Conduct of Business sourcebook (ICOBS) is amended in accordance with Annex A to this instrument.
- E. The Supervision manual (SUP) is amended in accordance with Annex B to this instrument.

Citation

- E. This instrument may be cited as the Supervision Manual (Reporting No 9) Instrument 2018.

By order of the Board
27 September 2018

Annex A

Amendments to the Insurance: Conduct of Business sourcebook (ICOBS)

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

8 Claims handling

...

8.4 Employers' Liability Insurance

...

8.4.1 R ...

(3) ...

(b) a 'director's certificate' are to a statement complying with the requirements in ~~ICOBS 8.4.4R(1)(b)~~ SUP 16.23A;

...

(d) a 'qualified director's certificate' are to the statement complying with the requirements in ~~ICOBS 8.4.4R(1)(b)(ii)~~ SUP 16.23A.5R; and

...

Principal obligation to produce an employers' liability register ~~and supporting documents~~

8.4.4 R (1) A firm carrying out contracts of insurance, or a managing agent managing insurance business, including in either case business accepted under *reinsurance to close*, which includes *United Kingdom commercial lines employers' liability insurance*, must:

...

(b) ~~obtain and submit to the FCA a written statement, by a director of the firm responsible for the production of the employers' liability register, that to the best of the director's knowledge the firm in its production of the register is either:~~

(i) ~~materially compliant with the requirements of ICOBS 8.4.4R(2) and ICOBS 8 Annex 1, including (where necessary) how the firm has used and continues to use its best endeavours in accordance with ICOBS 8 Annex 1 1.1CR; or~~

- (ii) ~~not materially compliant with the provisions referred to in (i), in which case the statement must also set out, to the best of the *director's* knowledge, the information required by *ICOBS* 8.4.4AR; and [deleted]~~
 - (c) ~~obtain and submit to the *FCA* a report satisfying the requirements of *ICOBS* 8.4.4CR, prepared by an auditor satisfying the requirements of *SUP* 3.4 and *SUP* 3.8.5R to 3.8.6 R, and addressed to the *directors* of the *firm*. [deleted]~~
- (1A) For the purposes of *ICOBS* 8.4.4R(1)(b):
- (a) ~~'materially compliant' means that in relation to at least ninety-nine percent of *policies* for which information is required to be included, the information in the register does not contain any inaccuracy or lack faithful reproduction (as relevant) that would affect the outcome of a search when compared to a search carried out with fully accurate and/or faithfully reproduced information; and~~
 - (b) ~~the *firm* must ensure that the *director's* certificate includes the description of 'materially compliant' referred to in (a). [deleted]~~
- ...
- (3) ~~For the purposes of (1)(b) and (c) the *director's* certificate and report prepared by an auditor must:~~
- (a) ~~relate to the version of the register as at a date no later than 12 *months* after it is first produced in accordance with (1)(a); and~~
 - (b) ~~be obtained and submitted to the *FCA* within four *months* of the date in (a). [deleted]~~
- ...

8.4.4A R The information referred to in *ICOBS* 8.4.4R (1)(b)(ii) is:

- (1) ~~a description of the ways in which the *firm*, in its production of the register, is not materially compliant;~~
- (2) ~~the number of *policies*, in relation to which, either:~~
 - (a) ~~the *firm* is not able to include any information in the register; and/or~~
 - (b) ~~information is included in the register but information may be incorrect or incomplete;~~

~~in each case as a proportion of the total number of *policies* required to be included in the register;~~

- ~~(3) where the *firm* is only practicably able to provide an estimate of the numbers in (2), the basis of each estimate; and~~
- ~~(4) a description of the systems and controls used in the production of the register and of the steps, together with relevant timescales, that the *firm* is taking to ensure that the *firm* will be materially compliant as soon as practicable. [deleted]~~

8.4.4B G In relation to the written statement referred to in *ICOBS* 8.4.4R(1)(b):

- ~~(1) *ICOBS* 8.4.4R(1)(b) does not preclude the relevant director from, in addition, including in the *director's* statement any of the following as relevant:

 - ~~(a) if a *firm's* employers' liability register is more than materially compliant, a statement to this effect, and/or a statement of the extent to which the *director* considers, to the best of his knowledge, the *firm* to be compliant in its production of the register;~~
 - ~~(b) reasons for the level of any non-compliance; and/or~~
 - ~~(c) information relating to *policies* which are not required to be included in the register;~~~~
- ~~(2) the statement regarding the *firm's* level of compliance with requirements in *ICOBS* 8.4.4R(2) and *ICOBS* 8 Annex 1, and, in relevant cases, the steps the *firm* is undertaking to ensure material compliance as soon as practicable, does not alter the underlying requirement that the *firm* has to comply fully with the relevant requirements in *ICOBS* 8.4.4R(2) and *ICOBS* 8 Annex 1 (that is, not just to a material extent). So, it is possible that a *firm* will be able to comply with *ICOBS* 8.4.4R(1)(b) but continue to not fully comply with the underlying requirements, for example, in respect of the *policies* falling outside the ninety nine percent threshold. In relation to these *policies*, as well as those identified in any qualified *director's* certificate, the *firm* will need to remedy errors or omissions as soon as practicable, and have systems and controls in place to give effect to this on an ongoing basis. [deleted]~~

8.4.4C R The report referred to in *ICOBS* 8.4.4R(1)(c) must:

- ~~(1) be prepared on the basis of providing an opinion under a *limited assurance engagement* confirming whether the auditor has found no reason to believe that the *firm*, solely in relation to the *firm's* extraction of information from its underlying records, has not materially complied with the requirements in *ICOBS* 8.4.4R(2) and *ICOBS* 8 Annex 1 in the production of its employer's liability register;~~

having regard in particular to the possible errors and omissions referred to in (3) below;

- (2) ~~use the description of material compliance as referred to in *ICOBS* 8.4.4R(1A)(a) adapted as necessary to apply solely to the *firm's* extraction of information from its underlying records;~~
- (3) address, in particular, the following risks:
 - (a) ~~information relating to certain *policies* issued or renewed on or after 1 April 2011 is entirely omitted from the register even though some relevant policy details are included in the *firm's* underlying records;~~
 - (b) ~~information relating to certain *policies* in respect of which claims were made on or after 1 April 2011 is entirely omitted from the register even though some relevant policy details are included in the *firm's* underlying records;~~
 - (c) ~~relevant information required to be included in the register, and which is included in the *firm's* underlying records, is omitted from, or is inaccurately entered on to, the register; and~~
 - (d) ~~information relating to *policies* which do not provide *employers' liability insurance* are included in the register.~~
~~[deleted]~~

...

Requirement to make employers' liability register and supporting documents available

8.4.7 R (1) ...

...

- (b) the latest *director's* certificate prepared in accordance with *SUP* 16.23A.5R(1) and the latest report prepared by an auditor for the purposes of ~~*ICOBS* 8.4.4R(1)(e)~~ *SUP* 16.23A.6R(1), to a tracing office which has obtained information from the *firm* for the purposes of providing comprehensive tracing information, in accordance with *ICOBS* 8.4.4R(2)(d), provided that the tracing office has agreed with the *firm* not to ~~disclosure~~ disclose confidential information in the certificate and the report to third parties, save as required by law.

...

...

Updating and verification requirements

8.4.11 R ...

(2) A *firm* producing an employers' liability register must:

...

- (c) update the register, no less frequently than once every three *months*, and include the date that the register was updated and a statement that the register may be relied on as up-to-date as at a date three *months* prior to the date upon which the register was updated, or such later date as applicable to the *firm*; .
- (d) ~~obtain and submit to the FCA a *director's* certificate:~~
 - (i) ~~no later than twelve *months* after the date of the most recent *director's* certificate, obtained and submitted to the FCA in accordance with ICOBS 8.4.4R(1)(b) or this rule;~~
 - (ii) ~~complying with the requirements, and containing one of the statements, set out in ICOBS 8.4.4R(1)(b); and~~
 - (iii) ~~in relation to a version of the employers' liability register dated no more than four *months* prior to the date of the *director's* certificate;~~
- (e) ~~obtain and submit to the FCA a report prepared by an auditor:~~
 - (i) ~~no later than twelve *months* after the date of the most recent report, obtained and submitted to the FCA in accordance with ICOBS 8.4.4R(1)(e) or this rule;~~
 - (ii) ~~complying with the requirements set out in ICOBS 8.4.4R(1)(e); and~~
 - (iii) ~~in relation to a version of the employers' liability register dated no more than four months prior to the date of the report; and~~
- (f) ~~make available, in accordance with ICOBS 8.4.7R, the *director's* statement in (d) and the report in (e) no later than four *months* after the effective date of the version of the register to which they relate, in place of the previous certificate and report.~~

...

Sch 2 Notification requirements

Sch 2.1G	Handbook reference	Matters to be notified	Contents of notification	Trigger event	Time allowed
----------	---------------------------	-------------------------------	---------------------------------	----------------------	---------------------

<p><i>ICOB</i>S 8.4.4R(1)(b); <i>ICOB</i>S 8.4.4R(3); <i>ICOB</i>S 8.4.11R(2)(d)</p>	<p>A statement satisfying the requirements of <i>ICOB</i>S 8.4.4R(1)(b)</p>	<p>A statement satisfying the requirements of <i>ICOB</i>S 8.4.4R(1)(b)</p>	<p>Obtaining a statement satisfying the requirements of <i>ICOB</i>S 8.4.4R(1)(b)</p>	<p>Four <i>months</i> from the date of the version of the register being commented on in accordance with <i>ICOB</i>S 8.4.4R(3) or <i>ICOB</i>S 8.4.11R(2)(d)</p>
<p><i>ICOB</i>S 8.4.4R(1)(e); <i>ICOB</i>S 8.4.4CR, <i>ICOB</i>S 8.4.4R(3); <i>ICOB</i>S 8.4.11R(2)(e)</p>	<p>A report satisfying the requirements of <i>ICOB</i>S 8.4.4CR</p>	<p>A report satisfying the requirements of <i>ICOB</i>S 8.4.4CR</p>	<p>Obtaining a report satisfying the requirements of <i>ICOB</i>S 8.4.4CR</p>	<p>Four <i>months</i> from the date of the version of the register being reported on in accordance with <i>ICOB</i>S 8.4.4R(3) or <i>ICOB</i>S 8.4.11R(2)(e)</p>
<p>...</p>				

Annex B

Amendments to the Supervision manual (SUP)

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

16 Reporting requirements

16.1 Application

...

16.1.2 G The only categories of *firm* to which no section of this chapter applies are:

(1) ...

(2) an *incoming EEA firm* or *incoming Treaty firm*, unless it is:

(a) a *firm* of a type listed in SUP 16.1.3R as a type of *firm* to which SUP 16.6, SUP 16.7A, SUP 16.9, SUP 16.12, ~~SUP 16.14~~, or SUP 16.23A applies; or

...

...

16.1.3 R Application of different sections of SUP 16 (excluding SUP 16.13, SUP 16.15, SUP 16.16, SUP 16.17 and SUP 16.22)

(1) Section(s)	(2) Categories of firm to which section applies	(3) Applicable rules and guidance
...		
SUP 16.23
<u>SUP 16.23A</u>	<u>A firm undertaking the regulated activities in SUP 16.23A.1R, including all incoming EEA firms or incoming Treaty firms (including those providing cross border services and undertaking the same activities)</u>	<u>Entire section</u>

...		
...		

...

16.3 General provisions on reporting

...

Structure of the chapter

16.3.2 G This chapter has been split into the following sections, covering:

...

(17) reporting under the *Payment Accounts Regulations (SUP 16.22)*; ~~and~~

(18) annual financial crime reporting (*SUP 16.23*); and

(18A) employers' liability register compliance reporting (*SUP 16.23A*).

...

After SUP 16.23 (Annual Financial Crime Report) insert the following new section SUP 16.23A. The text is not underlined.

16.23A Employers' Liability Register compliance reporting

Application

- 16.23A.1 R (1) This section applies to any *firm* required to produce an employers' liability register in compliance with the requirements in *ICOBS 8.4.4R*, which is:
- (a) a *firm carrying out contracts of insurance*, or a *managing agent managing insurance business*, including in either case business accepted under *reinsurance to close*, which includes *United Kingdom commercial lines employers' liability insurance*; and
 - (b) an *incoming EEA firm* or *incoming Treaty firm* falling within (a), including those providing *cross border services*.
- (2) In this section:
- (a) a "*director's certificate*" refers to a statement complying with the requirements in *SUP 16.23A.5R(1)*;
 - (b) "*employers' liability insurance*" includes business accepted under *reinsurance to close* covering *employers' liability*

insurance (including business that is only included as *employers' liability insurance* for the purposes of this section);

- (c) a “qualified *director's* certificate” refers to the statement complying with the requirements in *SUP* 16.23A.5R(1)(b);
- (d) “materially compliant” has the meaning in *SUP* 16.23A.5R;
- (e) the “register” is the employers’ liability register complying with the requirements in *ICOBS* 8.4.4R and *ICOBS* 8 Annex 1;
- (f) the “return” is the employers’ liability register compliance return at *SUP* 16 Annex 44AR; and
- (g) “supporting documents” are the *director's* certificate and auditor’s report specified in *SUP* 16.23A.5R and *SUP* 16.23A.6R.

Purpose

- 16.23A.2 G *ICOBS* 8.4.4R requires a *firm* to produce the register. The register must be produced in compliance with the updating requirements in *ICOBS* 8.4.11R(2). *SUP* 16.23A sets out further requirements on the *firm* to obtain and submit to the *FCA* a statement that the *firm's* production of the register complies with the requirements in *ICOBS* 8.4.4R, including supporting documents from a *director* and an auditor. It specifies the time, form and method of providing that information.

Reporting requirement

- 16.23A.3 R (1) A *firm* must submit the return annually to the *FCA*.
- (2) The return must be in relation to the register as at 31 March, covering the period of production of the register from 1 April to 31 March.
- (3) The return must be submitted online through the appropriate systems made available by the *FCA*:
- (a) between the 1 and 31 August each year;
 - (b) in the format set out in *SUP* 16 Annex 44AR; and
 - (c) any supporting documents must be provided in pdf format.

Content of return and supporting documents

- 16.23A.4 R The return consists of the information required in the form at *SUP* 16 Annex 44AR and the supporting documents specified in *SUP* 16.23A.5R and *SUP* 16.23A.6R.

Director’s certificate

- 16.23A.5 R (1) A *firm* must obtain and submit to the *FCA* a written statement, by a *director* of the *firm* responsible for the production of the register, that, to the best of the *director's* knowledge, during the reporting period the *firm* in its production of the register is either:
- (a) materially compliant with the requirements of *ICOBS* 8.4.4R(2) and *ICOBS* 8 Annex 1, including (where necessary) how the *firm* has used and continues to use its best endeavours in accordance with *ICOBS* 8 Annex 1.1.1CR; or
 - (b) not materially compliant with the provisions referred to in *SUP* 16.23A.5R(1)(a), in which case the statement must also set out, to the best of the *director's* knowledge, the information required by *SUP* 16.23A.5R(3).
- (2) For the purposes of *SUP* 16.23A.5R and *SUP* 16.23A.6R, “materially compliant” means that in relation to at least ninety-nine percent of *policies* for which information is required to be included, the information in the register does not contain any inaccuracy or lack faithful reproduction (as relevant) that would affect the outcome of a search when compared to a search carried out with fully accurate and/or faithfully reproduced information.
- (3) The information referred to in *SUP* 16.23A.5R(1)(b) is:
- (a) a description of the ways in which the *firm*, in its production of the register, is not materially compliant;
 - (b) the number of *policies*, in relation to which, either:
 - (i) the *firm* is not able to include any information in the register; and/or
 - (ii) information is included in the register but information may be incorrect or incomplete,

in each case as a proportion of the total number of *policies* required to be included in the register;
 - (c) where the *firm* is only practicably able to provide an estimate of the numbers in *SUP* 16.23A.5R(3)(b), the basis of each estimate; and
 - (d) a description of the systems and controls used in the production of the register and of the steps, together with relevant timescales, that the *firm* is taking to ensure that it will be materially compliant as soon as practicable.
- (4) The *firm* must ensure that the *director's* certificate includes the description of “materially compliant” referred to in *SUP* 16.23A.5R(2).

- 16.23A.5 G (1) In relation to the written statement referred to in SUP 16.23A.5R(1):
A
- (a) SUP 16.23A.5R(1) does not preclude the relevant *director* from, in addition, including in the *director's* statement any of the following as relevant:
 - (i) if a *firm's* employers' liability register is more than materially compliant, a statement to this effect, and/or a statement of the extent to which the *director* considers, to the best of their knowledge, the *firm* to be compliant in its production of the register;
 - (ii) reasons for the level of any non-compliance; and/or
 - (iii) information relating to policies which are not required to be included in the register;
 - (b) the statement regarding the *firm's* level of compliance with the requirements in ICOBS 8.4.4R(2) and ICOBS 8 Annex 1, and, in relevant cases, the steps the *firm* is undertaking to ensure material compliance as soon as practicable, does not alter the underlying requirement that the *firm* has to comply fully with the relevant requirements in ICOBS 8.4.4R(2) and ICOBS 8 Annex 1 (that is, not just to a material extent). So, it is possible that a *firm* will be able to comply with SUP 16.23A.5R(1) but continue to not fully comply with the underlying requirements, for example in respect of the *policies* falling outside the ninety-nine percent threshold. In relation to these *policies*, as well as those identified in any qualified *director's* certificate, the *firm* will need to remedy errors or omissions as soon as practicable, and have systems and controls in place to give effect to these on an ongoing basis.

Auditor's report

- 16.23A.6 R (1) A *firm* must obtain and submit to the FCA a report satisfying the requirements of SUP 16.23A.6R(2), prepared by an auditor satisfying the requirements of SUP 3.4 and SUP 3.8.5R to 3.8.6R, and addressed to the directors of the *firm*.
- (2) The report referred to in SUP 16.23A.6R(1) must:
- (a) be prepared on the basis of providing an opinion under a *limited assurance engagement* confirming whether the auditor has found no reason to believe that the *firm*, solely in relation to the *firm's* extraction of information from its underlying records, has not materially complied with the requirements in ICOBS 8.4.4R(2) and ICOBS 8 Annex 1 in the production of its employer's liability register during the reporting period, having regard in

particular to the possible errors and omissions referred to in *SUP* 16.23A.6R(2)(c) below;

- (b) use the description of “material compliance” as referred to in *SUP* 16.23A.5R(2), adapted as necessary to apply solely to the *firm’s* extraction of information from its underlying records;
- (c) address, in particular, the following risks:
 - (i) information relating to certain *policies* issued or renewed on or after 1 April 2011 is entirely omitted from the register even though some relevant policy details are included in the *firm’s* underlying records;
 - (ii) information relating to certain *policies* in respect of which claims were made on or after 1 April 2011 is entirely omitted from the register even though some relevant policy details are included in the *firm’s* underlying records;
 - (iii) relevant information required to be included in the register, and which is included in the *firm’s* underlying records, is omitted from, or is inaccurately entered on to, the register; and
 - (iv) information relating to *policies* which do not provide *employers’ liability insurance* are included in the register.

16.23A.7 R For the purposes of *SUP* 16.23A.5R(1) and *SUP* 16.23A.6R(1) the *director’s* certificate and report prepared by an auditor must be obtained and submitted to the *FCA* within the timeframe set out in *SUP* 16.23A.3R(3)(a) and in the format set out in *SUP* 16 Annex 44AR.

After *SUP* 16 Annex 43BG (Guidance notes for completion of the Retirement income flow data return (‘REP015’) and the Retirement income stock and withdrawals flow data return (‘REP016’)) insert the following new Annex *SUP* 16 Annex 44AR.

[*Editor’s note*: for the avoidance of doubt *SUP* 16 Annex 43BG is added by *FCA* 2017/48 with effect from 30 September 2018.]

**16 Annex Employers’ Liability Register compliance return
44AR**

Employers' Liability Insurance compliance return		
Special Instructions		
Firms should upload copies of their Director's Certificate and Auditor's Report in PDF format only.		
Firm Details		
1	FRN	<input type="text" value="#####"/>
2	Firm Name	<input type="text"/>
Director's Certificate		
3	Is the firm materially compliant with ICOBS 8.4.4R(2) and ICOBS 8 Annex 1 in the production of the firm's employers' liability registers in the reporting period?	<input type="text" value="Yes/No"/>
3.1	Please confirm that the Director's Certificate contains a description of the ways in which the firm, in its production of the register, is not materially compliant and of the steps, together with relevant timescales, that the firm is taking to ensure that the firm will be materially compliant as soon as practicable. This question relates to the requirement in SUP 16.23A.5R(1)(b).	<input type="text" value="Yes/No"/>
3.2	How many policies are omitted from the register? <i>(as a proportion of the total number of policies required to be included in the register.)</i>	<input type="text"/>
3.3	How many policies in the register contain incorrect or incomplete information? <i>(as a proportion of the total number of policies required to be included in the register.)</i>	<input type="text"/>
Director's Certificate upload		
4	Please upload a copy of the Director's Certificate here in PDF format	<input type="text" value="[upload]"/>
Auditor's Report		
5	Does the Auditor's Report confirm the firm is materially compliant with ICOBS 8.4.4R(2) and ICOBS 8 Annex 1 in the production of its employers' liability registers in the reporting period?	<input type="text" value="Yes/No"/>
Auditor's Report upload		
6	Please upload a copy of the Auditor's Report here in PDF format	<input type="text" value="[upload]"/>

After SUP 16 Annex 44AR (Employers' Liability Register compliance return) insert the following new Annex SUP 16 Annex 44BG.

16 Annex 44BG Guidance notes for the completion of Employers' Liability Register compliance return in SUP 16 Annex 44AR

Firm details

1 FRN

Enter the *firm* reference number.

2 Firm name

Enter the firm name as it appears on the Financial Services Register.

Director's certificate

- 3 Is the firm materially compliant with ICOBS 8.4.4R(2) and ICOBS 8 Annex 1 in the production of the firm's employers' liability registers in the reporting period?**

If the *firm* is materially compliant, select 'Yes' and move on to question 4.

If the *firm* is not materially compliant, select 'No' and proceed to answer questions 3.1 to 3.3.

- 3.1 Please confirm that the director's certificate contains a description of the ways in which the firm, in its production of the register, is not materially compliant and of the steps, together with relevant timescales, that the firm is taking to ensure that the firm will be materially compliant as soon as practicable. This question relates to the requirement in SUP 16.23A.5R(1)(b).**

If an explanation is provided in the *director's* certificate or auditor's report select 'Yes'.

- 3.2 How many policies are omitted from the register? (as a proportion of the total number of policies required to be included in the register.)**

Enter the percentage of the total number of *policies* omitted from the register.

If this percentage is an estimate, the basis for estimation should be included in the supporting documents.

- 3.3 How many policies in the register contain incorrect or incomplete information? (as a proportion of the total number of policies required to be included in the register.)**

Enter the percentage of the total number of *policies* where there is incorrect or incomplete information on the register.

If this percentage is an estimate, the basis for estimation should be included in the supporting documents.

Director's Certificate upload

- 4 Please upload a copy of the director's certificate here in PDF format**

[upload functionality]

Auditor's report

- 5 Does the auditor's report confirm the firm is materially compliant with ICOBS 8.4.4R(2) and ICOBS 8 Annex 1 in the production of its employers' liability registers in the reporting period?**

Indicate if the auditor's report confirms the *firm* is materially compliant by selecting 'Yes'.

Where the auditor's report states the *firm* is not materially compliant select 'No'.

Auditor's report upload

6 Please upload a copy of the auditor's report here in PDF format.

[upload functionality]

After SUP TP 1.11 (Payment services and electronic money returns) insert the following new TP SUP TP 1.12.

(1)	(2) Material to which the transitional provision applies	(3)	(4) Transitional provision	(5) Transitional provision: dates in force	(6) Handbook provision: coming into force
1	SUP 16.23A.3R(2)	R	If, at the time SUP 16.23A.3R comes into force, the latest <i>director's</i> certificate and auditor's report a <i>firm</i> submitted under the <i>rules</i> replaced by SUP 16.23A.3R related to a version of the register dated 31 March 2018 or earlier, the 'period of production of the register' to be covered by the first return that <i>firms</i> must submit under SUP 16.23A.3R(1) is from that date to 31 March 2019.	From 28 September 2018 to 31 August 2019	28 September 2018
2	SUP16.23A.3R (2)	R	If, at the time SUP 16.23A.3R comes into force, the latest <i>director's</i> certificate and auditor's report a <i>firm</i> submitted under the <i>rules</i> replaced by SUP 16.23A.3R related to a version of the register dated 1 April 2018 or later, the 'period of production of the register' to be covered by the first return that <i>firms</i> must submit under SUP 16.23A.3R(1) is from that date to 31 March 2019.	From 28 September 2018 to 31 August 2019	28 September 2018

