SUPERVISION MANUAL (REPORTING No 13) INSTRUMENT 2020

Powers exercised

A. The Financial Conduct Authority (“the FCA”) makes this instrument in the exercise of powers in section 139A (Power of the FCA to give guidance) of the Financial Services and Markets Act 2000.

Commencement

B. This instrument comes into force on 31 January 2020.

Amendments to the Handbook

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

Citation

D. This instrument may be cited as the Supervision Manual (Reporting No 13) Instrument 2020.

By order of the Board
30 January 2020
16  Reporting requirements
...

16  Guidance notes for data items in SUP 16 Annex 24R
Annex 25G
...

FIN071  Capital adequacy for firms with the permission of establishing, operating or winding up a personal pension scheme

**Introduction**

[...] This data item is intended to reflect the underlying prudential requirements contained in *IPRU(INV)* 5.2.3.4R(a)(i)(iv) and allows monitoring against the requirements set out there.

...
<table>
<thead>
<tr>
<th>Fraction of plans containing non-standard asset types</th>
<th>26 B</th>
<th>The fraction of plans that the firm operates that contains non-standard assets, in accordance with Table 5.2.3(4)(a) in IPRU(INV) by reference to IPRU(INV) 5.9.1R.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Initial Capital Requirement</td>
<td>27 B</td>
<td>A firm must calculate its Initial Capital Requirement in accordance with Table 5.2.3(3)(a) in IPRU(INV) 5.9.1R.</td>
</tr>
<tr>
<td>Capital Surcharge</td>
<td>28 B</td>
<td>A firm must calculate its Capital Surcharge in accordance with Table 5.2.3(4)(a) in IPRU(INV) 5.9.1R.</td>
</tr>
<tr>
<td>Total Capital Requirement</td>
<td>29 B</td>
<td>This should be read as the “Liquid Capital Requirement”, rather than the “Total Capital Requirement” and is the sum of 27B and 28B, in accordance with Table 5.2.3(3)(a) in IPRU(INV) 5.9.1R.</td>
</tr>
<tr>
<td>Capital held in accordance with Note 2 of IPRU(INV) 5.2.3(4)(a)</td>
<td>31 B</td>
<td>This should be read as “Capital held in accordance with Note 2 of IPRU(INV) 5.9.1R and IPRU(INV) 5.3.3R”, rather than “Capital held in accordance with Note 2 of IPRU(INV) 5.2.3(4)(a)”. The firm should enter “YES” or “NO”.</td>
</tr>
</tbody>
</table>