

Chapter

Article 3 Reporting remittance dates

(1) Institutions shall submit information to competent authorities by close of business of the following remittance dates:

(a) Monthly reporting: 15th calendar day after the reporting reference date;

(b) Quarterly reporting: 12 May, 11 August, 11 November and 11 February;

(c) Semi-annual reporting: 11 August and 11 February;

(d) Annual reporting: 11 February.

(2) If the remittance day is a public holiday in the United Kingdom, or a Saturday or a Sunday, data shall be submitted on the following working day.

(3) Where institutions report their financial information using adjusted reporting reference dates based on their accounting year-end as set out in Article 2 paragraph 3, the remittance dates may also be adjusted accordingly so that the same remittance period from the adjusted reporting reference date is maintained.

(4) Institutions may submit unaudited figures. Where audited figures deviate from submitted unaudited figures, the revised, audited figures shall be submitted without undue delay. Unaudited figures are figures that have not received an external auditor's opinion whereas audited figures are figures audited by an external auditor expressing an audit opinion.

(5) Other corrections to the submitted reports shall also be submitted to the competent authorities without undue delay.