

**PRA RULEBOOK: ENACTING REGULATORY REPORTING AMENDMENT (DATE) INSTRUMENT  
2016**

**Powers exercised**

- A. The Prudential Regulation Authority (“PRA”) 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 137G (the PRA’s general rules);
  - (2) section 137T (general supplementary powers).
- B. The rule-making powers referred to above are specified for the purpose of section 138G(2) (Rule-making instrument) of the Act.

**Pre-conditions to making**

- C. In accordance with section 138J of the Act (Consultation by the PRA), the PRA consulted the Financial Conduct Authority. After consulting, the PRA published a draft of proposed rules and had regard to representations made.

**PRA Rulebook: Enacting Regulatory Reporting Amendment (Date) Instrument 2016**

- D. The PRA makes the rules in the Annex to this instrument.
- E. This instrument deletes and supersedes PRA 2015/75.

**Commencement**

- F. This instrument comes into force on 22 April 2016.

**Citation**

- G. This instrument may be cited as the PRA Rulebook: Enacting Regulatory Reporting Amendment (Date) Instrument 2016.

**By order of the Board of the Prudential Regulation Authority**  
12 April 2016

## Annex

In this Annex new text is underlined and deleted text is struck through.

## Part

## REGULATORY REPORTING

...

## 7 REGULATED ACTIVITY GROUP 1

7.1 The applicable *data items* referred to in the table in 6.1 are set out according to *firm* type in the table below:

RAG 1	Prudential category of <i>firm</i> , applicable <i>data items</i> and reporting format (1)					
	<i>UK bank</i>	<i>Building society</i>	<i>Non-EEA bank</i>	<i>EEA bank that has permission to accept deposits and that has its registered office (or, if it has no registered office, its head office) outside the EU</i>	<i>Credit union</i>	<i>Dormant account fund operator (12)</i>
<b>Description of <i>data item</i></b>						
...						
Liquidity Buffer	FSA050 <del>((14), (17) and (18))</del>	FSA050 <del>((14), (17) and (18))</del>				
Qualifying Securities						
Funding Concentration	FSA051 <del>((14), (17) and (18))</del>	FSA051 <del>((14), (17) and (18))</del>				
Pricing data	FSA052 <del>((14), (18) and (19))</del>	FSA052 <del>((14), (18) and (19))</del>				
Retail and corporate funding	FSA053 <del>((14), (17) and (18))</del>	FSA053 <del>((14), (17) and (18))</del>				

...

- (14) A *firm* must complete this item separately on each of the following bases that are applicable.
- (a) It must complete it on an individual basis (including on the basis of the *firm's UK branch*) unless it is a *group liquidity reporting firm* in a *UK-DLG by modification*. Therefore even if it has an *individual consolidation permission* it must complete the item on an unconsolidated basis by reference to the *firm* alone.
- (b) 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. ~~[deleted]~~
- ...
- (17) ~~(16) applies, except that sub-paragraphs (c), (d) and (e) do not apply, meaning that *material currencies* must not be recorded separately. [deleted]~~

...

7.2 The applicable reporting frequencies for submission of *data items* and periods referred to in 7.1 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.

<b>RAG 1</b>				
<b>Data item</b>	<b>Unconsolidated UK banks and building societies</b>	<b>Individual consolidated UK banks and building societies</b>	<b>Report on a UK consolidation group or, as applicable, defined liquidity group basis by UK banks and building societies</b>	<b>Other members of RAG 1</b>
...				
FSA050	Monthly ((2))		Monthly ((2))	Monthly ((2))
FSA051	Monthly ((2))		Monthly ((2))	Monthly (2)
FSA052	Weekly or monthly ((2) and (7))		Weekly or monthly ((2) and (8))	Weekly or monthly ((2) and (7))
FSA053	Quarterly (2)		Quarterly (2)	Quarterly (2)

...

- (7) If the report is on an individual basis (including by reference to the *firm's UK branch*) the reporting frequency is as follows:
- (a) weekly if the *firm* is a *standard frequency liquidity reporting firm*; and
- (b) monthly if the *firm* is a *low frequency liquidity reporting firm*. ~~[deleted]~~
- (8) If the report is by reference to the *firm's UK-DLG by modification* the reporting

frequency is:

- (a) weekly if the *group liquidity standard frequency reporting conditions* are met;
- (b) monthly if the *group liquidity low frequency reporting conditions* are met. ~~[deleted]~~

7.3 The applicable due dates for submission referred to in the table in 6.1 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 7.2, unless indicated otherwise.

<b>RAG 1</b>						
<b>Data item</b>	<b>Daily</b>	<b>Weekly</b>	<b>Monthly</b>	<b>Quarterly</b>	<b>Half yearly</b>	<b>Annual</b>
...						
FSA050			<i>15 business days</i>			
FSA051			<i>15 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	<i>15 business days</i>			
FSA053			<i>15 business days</i>			

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## 9 REGULATED ACTIVITY GROUP 3

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9.2 The applicable *data items* referred to in the table in 6.1 for a *UK designated investment firm* are set out in the table below:

<b>RAG 3</b>	
<b>Description of data item</b>	<b>Applicable data items (1)</b>

<b>RAG 3</b>	
<b>Description of <i>data item</i></b>	<b>Applicable <i>data items</i> (1)</b>
...	
Liquidity Buffer Qualifying Securities	FSA050 ((10), (12) and (13))
Funding Concentration	FSA051 ((10), (12) and (13))
Pricing data	FSA052 ((10), (13) and (14))
Retail and corporate funding	FSA053 ((10), (12) and (13))

...

- (10) ~~A firm must complete this item separately on each of the following bases that are applicable:~~
- (a) ~~It must complete it on an individual basis unless it is a *group liquidity reporting firm* in a *UK-DLG by modification*. Therefore even if it has an *individual consolidation permission* it must complete the item on an unconsolidated basis by reference to the *firm* alone.~~
  - (b) ~~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. [deleted]~~

...

- (12) ~~(11) applies, except that sub-paragraphs (c), (d) and (e) do not apply, meaning that *material currencies* must not be recorded separately. [deleted]~~

...

- (14) ~~This *data item* 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. [deleted]~~

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9.3 The applicable reporting frequencies for submission of *data items* and periods referred to in 9.2 are set out in the table below. Reporting frequencies are calculated from a *firm's accounting reference date*, unless indicated otherwise.

<b>RAG 3</b>	
<b><i>Data item</i></b>	<b>Reporting frequency</b>
...	

<b>RAG 3</b>	
<b>Data item</b>	<b>Reporting frequency</b>
FSA050	Monthly (1)
FSA051	Monthly (1)
FSA052	Weekly or monthly ((1) and (4))
FSA053	Quarterly (1)

...

(4) If the report is on an individual basis the reporting frequency is:

(a) ~~Weekly if the firm is a standard frequency liquidity reporting firm; and~~

(b) ~~Monthly if the firm is a low frequency liquidity reporting firm. [deleted]~~

9.4 The applicable due dates for submission referred to in the table in 6.1 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 9.3, unless indicated otherwise.

<b>RAG 3</b>						
<b>Data item</b>	<b>Daily</b>	<b>Weekly</b>	<b>Monthly</b>	<b>Quarterly</b>	<b>Half yearly</b>	<b>Annual</b>
...						
FSA050			15 business days			
FSA051			15 business days			
FSA052		22.00 hours (London time) on the business day immediately following the last day of the reporting period for the item in question	15 business days			
FSA053				15 business days		

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**16 DATA ITEMS**

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16.17 ~~FSA050 can be found here.~~ [\[deleted\]](#)

16.18 ~~FSA051 can be found here.~~ [\[deleted\]](#)

16.19 ~~FSA052 can be found here.~~ [\[deleted\]](#)

16.20 ~~FSA053 can be found here.~~ [\[deleted\]](#)

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