

**PRA RULEBOOK: CRR FIRMS: REGULATORY REPORTING (AMENDMENT)
INSTRUMENT 2018**

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); and
 - (3) section 142H (Ring-fencing rules).
- 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: CRR Firms: Regulatory Reporting (Amendment) Instrument 2018

- D. The PRA makes the rules in Annexes A to D to this instrument.

Part	Annex
Regulatory Reporting	A
Reporting Pillar 2	B
Glossary	C
Close Links	D

Commencement

- E. This instrument comes into force on 1 January 2019.

Citation

- F. This instrument may be cited as PRA Rulebook: CRR Firms: Regulatory Reporting (Amendment) Instrument 2018.

By order of the Prudential Regulation Committee

27 November 2018

Amendments to the Regulatory Reporting Part

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

1 APPLICATION AND DEFINITIONS

...

1.2

...

data items

means ~~one or more related data elements that are grouped together into a prescribed format (unless specified in this Part as “no standard format”) and required to be submitted by a firm.~~

...

managing dormant account funds (including the investment of such funds)

means the ~~regulated activity~~ specified in article 63N(1)(b) of the ~~Regulated Activities Order~~.

...

2 REPORTING REQUIREMENTS – DATA ITEMS

...

2.6 ~~[Deleted.] A UK bank and a UK designated investment firm must also submit Prudent Valuation Returns as required by Chapter 13.~~

...

6 REGULATED ACTIVITY GROUPS

6.1 ...

(1)	(2)	(3)	(4)	
RAG number	Regulated Activities	Rules containing:	reporting frequency / period	due date
		applicable <i>data items</i>		
RAG 1	<ul style="list-style-type: none"> • <i>accepting deposits</i> • <i>meeting of repayment claims</i> • [deleted] • <i>managing dormant account funds (including the</i> 	7.1, except that the requirements to: (1) submit templates 1.1, 1.2, 1.3, 2, 3, 4.3.1, 4.4.1, 5.1, 7.1, 9.1.1, 12.1, 12.2, 13.1, 18, 19, 20.4 and 20.7 of Annexes III or IV of the <i>Supervisory Reporting ITS</i> on a <i>consolidated basis</i> and, if applicable, on a <i>sub-consolidated basis</i> ;	7.2	7.3

	<i>investment of such funds)</i>	(2) submit PRA108 on a <i>consolidated basis</i> and, if applicable, on a <i>sub-consolidated basis</i> , do not apply to a <i>firm</i> which is required to report financial information under Article 99(2) of <i>CRR</i> .		
...				

7 REGULATED ACTIVITY GROUP 1

7.1 ...

RAG 1	Prudential category of <i>firm</i>, applicable <i>data items</i> and reporting format (1)						
	<i>UK bank other than a ring-fenced body</i>	<i>Ring-fenced body</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>	[deleted.]	[deleted.] <i>Dormant account fund operator (12)</i>
Description of data item							
<i>Annual report and accounts (20)</i>	No standard format	No standard format	-	No standard format, but in English	-	-	[deleted] No standard-format
...							

...

(12) [Deleted.] -Only applies to a *dormant account fund operator* that does not fall into any of the other prudential categories in this table.

...

7.3 ...

(1) Applicable to *UK banks* and *dormant account fund operators*.

...

13 ~~[DELETED]~~ PRUDENT VALUATION REPORTING

13.1 ~~[Deleted.] This Chapter applies only to UK banks and UK designated investment firms.~~

13.2 ~~[Deleted.] Firms must submit to the PRA quarterly (on a calendar year basis and not from a firm's accounting reference date), within six weeks of each quarter end, a Prudent Valuation Return in respect of its fair value assessments.~~

13.3 ~~[Deleted.] Where a firm is a member of a consolidation group, the firm must comply with 13.2:~~

~~(1) on an individual consolidation basis if the firm has an individual consolidation permission, or on an unconsolidated basis if the firm does not have an individual consolidation permission; and~~

~~(2) separately, on the basis of the consolidated situation of the consolidation group.~~

13.3A ~~[Deleted.] If a firm is a ring-fenced body within a sub-consolidation group it must also comply with 13.2 on a sub-consolidated basis.~~

13.4 ~~[Deleted.] Firms must submit the Prudent Valuation Return via electronic mail to prudentvaluationreturns@bankofengland.co.uk or via post or hand delivery to Regulatory Data Group, Statistics and Regulatory Data Division (HO5 A-B), Bank of England, Threadneedle Street, London EC2R 8AH; or via fax to the Regulatory Data Group of the Bank of England (020 7601 3334).~~

...

16 DATA ITEMS AND OTHER FORMS

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16.24 ~~[Deleted.] Prudent Valuation Return can be found **here**.~~

...

16.38 RFB004 can be found [here](#) **here**.

...

19 NOTIFICATIONS REGARDING FINANCIAL INFORMATION REPORTING

...

19.3B A firm which is notifying the PRA under 19.3A must do so using the form that can be found [here](#) **here**.

...

Annex B

Amendments to the Reporting Pillar 2 Part

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

1 APPLICATION AND DEFINITIONS

...

1.6

...

~~data item~~

~~means an item referred to in 4.~~

...

4 DATA ITEMS

4.1 FSA071 can be found [here](#) ~~here~~.

...

4.6 FSA078 can be found [here](#) ~~here~~.

4.7 FSA079 can be found [here](#) ~~here~~.

...

4.9 FSA081 can be found [here](#) ~~here~~.

4.10 FSA082 can be found [here](#) ~~here~~.

4.11 FSA076 can be found [here](#) ~~here~~.

4.12 FSA077 can be found [here](#) ~~here~~.

Annex C

Amendments to the Glossary

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

...

data items

means one or more related *data elements* that are:

(1) grouped together into a prescribed format or grouped together and “no standard format” is specified; and

(2) required to be submitted by a *firm*.

...

Annex D

Amendments to the Close Links Part

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

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5 FORMS

- 5.1 The *Close Links Notification Form* can be found [here](#) ~~here~~.
- 5.2 The *Close Links Monthly Report* can be found [here](#) ~~here~~.
- 5.3 The *Close Links Annual Report* can be found [here](#) ~~here~~.