

LIQUIDITY STANDARDS CONSEQUENTIALS INSTRUMENT 2015

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); and
 - (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.

Commencement

- D. Annex A to Annex D and Annex F to this instrument come into force on 1 October 2015.
- E. Annex E to this instrument shall come into force on the date specified by a subsequent PRA Board Instrument.

Amendments to the Handbook

- F. The modules of the PRA Handbook of rules and guidance listed in column (1) below are amended in accordance with the Annexes to this instrument listed in column (2).

(1)	(2)
Glossary of definitions	Annex A
Senior Management Arrangements, Systems and Controls sourcebook (SYSC)	Annex B
Prudential sourcebook for Banks, Building Societies and Investment Firms (BIPRU)	Annex C
Supervision manual (SUP)	Annex D
Supervision manual (SUP)	Annex E
Amendments to the Fundamental Rules	Annex F

Amendments to the Rulebook

- G. The PRA Rulebook: Fundamental Rules is amended in accordance with Annex F to this instrument.

Citation

- H. This instrument may be cited as the Liquidity Standards Consequential Instrument 2015.

By order of the Board of the Prudential Regulation Authority
4 June 2015

Annex A

Amendments to the Glossary of definitions

In this Annex, underlining indicates new text and striking through indicates deleted text. Insert the following new definitions and amendments in the appropriate alphabetical order.

<i>ILAS BIPRU firm</i>	<p>(A) In the PRA Handbook:</p> <p>a firm falling into BIPRU 12.1.1R, but excluding a firm that is:</p> <p>(a) an exempt full scope BIPRU investment firm; or a UK bank; or</p> <p>(b) a BIPRU limited licence firm; or a building society; or</p> <p>(c) a BIPRU limited activity firm; or a UK designated investment firm; or</p> <p>(d) an exempt BIPRU commodities firm. <u>an overseas firm that:</u></p> <p>(a) <u>is a bank;</u></p> <p>(b) <u>is not an EEA firm; and;</u></p> <p>(c) <u>has its head office outside the EEA; or</u></p> <p>(e) <u>an EEA bank that has its registered office (or if it has no registered office, its head office) outside the EU.</u></p>
...	
<i>intra-group liquidity modification</i>	<p>a modification to the <i>overall liquidity adequacy rule</i> of the kind described in BIPRU 12.8.7G <u>as in effect on 30 September 2015 granted to a firm and in effect on that date.</u></p>
...	
<i>overall liquidity adequacy rule</i>	<p>BIPRU 12.2.1R <u>as in effect on 30 September 2015.</u></p>
...	
<i>whole-firm liquidity modification</i>	<p>a modification to the <i>overall liquidity adequacy rule</i> of the kind described in BIPRU 12.8.22G <u>as in effect on 30 September 2015 granted to a firm and in effect on that date.</u></p>

Annex B

Amendments to the Senior Management Arrangements, Systems and Controls sourcebook (SYSC)

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

SYSC 12.1.13R is deleted in its entirety. This text is not shown.

12.1 Application

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CRR firms and non-CRR firms that are parent financial holding companies in a Member State

12.1.13A R If this *rule* applies under SYSC 12.1.14R to a *firm*, the *firm* must:

- (1) comply with SYSC 12.1.8R (2) in relation to any UK consolidation group or non-EEA sub-group of which it is a member, as well as in relation to its group; and
- (2) ensure that the risk management processes and internal control mechanisms at the level of any consolidation group or non-EEA sub-group of which it is a member comply with the obligations set out in the following provisions on a consolidated (or sub-consolidated) basis:
 - (a) SYSC 4.1.1 R and SYSC 4.1.2 R;
 - (b) SYSC 4.1.7 R;
 - (bA) SYSC 4.3A;
 - (c) SYSC 5.1.7 R;
 - (d) SYSC 7;
 - (dA) the Remuneration Code;
 - (e) [deleted];
 - (f) [deleted];
 - (g) [deleted];
 - (h) [deleted];

[Note: article 109(2) of CRD]

- (3) ensure that compliance with the obligations in (2) enables the consolidation group or the non-EEA sub-group to have

arrangements, processes and mechanisms that are consistent and well integrated and that any data relevant to the purpose of supervision can be produced.

[**Note:** article 109(2) of *CRD*]

12.1.13AB R When applying ~~SYSC 12.1.13R~~ SYSC 12.1.13AR, *CRR firms* must read references to:

...

Annex C

Amendments to the Prudential sourcebook for Banks, Building Societies and Investment Firms (BIPRU)

The entirety of part 2 of the Annex to Prudential sourcebook for Banks, Building Societies and Investment Firms (Liquidity Standards) Amendments Instrument 2013 is deleted.

BIPRU 12, BIPRU Schedule 3 and BIPRU Schedule 6 are deleted in their entirety.

Annex D

Amendments to the Supervisory manual (SUP)

The entirety of part 5 of the Annex of the Capital Requirements Regulation (Reporting) Amendment Instrument 2013 is deleted.

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

16.12 Integrated Regulatory Reporting

...

16.12.4A G ~~RAG 1 includes an incoming EEA firm exercising a BCD right through a UK branch.~~[deleted]

Group liquidity reporting

16.12.4B G ~~Reporting at group level for liquidity purposes by firms falling within BIPRU 12 (Liquidity) is by reference to defined liquidity groups. Guidance about the different types of defined liquidity groups and related material is set out in SUP 16 Annex 26 (Guidance on designated liquidity groups in SUP 16.12).~~[deleted]

Regulated Activity Group 1

SUP 16.12.5R is deleted in its entirety. This text is not shown.

16.12.5A R The applicable data items and forms or reports referred to in SUP 16.12.4R are set out according to firm type in the table below:

Description of data item	Prudential category of firm, applicable data items and reporting format (Note 1)						
	<u>UK bank</u>	<u>Building society</u>	<u>Non-EEA bank</u>	<u>EEA bank that has permission to accept deposits, other than one with permission for cross border services only and that has its registered office (or, if it has no registered office, its head office) outside the</u>	<u>[deleted]</u>	<u>Credit union</u>	<u>Dormant account fund operator (note 15)</u>

				<i>EU</i>			
<i>Annual report and accounts</i>	No standard format		No standard format, but in English				No standard format
<i>Annual report and accounts of the mixed-activity holding company (note 9)</i>	No standard format						
Solvency statement (note 10)	No standard format						
Balance sheet	FSA001 (note 2)	FSA001 (note 2)				CQ: CY	
Income statement	FSA002 (note 2)	FSA002 (note 2)	FSA002			CQ: CY	
Capital adequacy						CQ: CY	
	[deleted]	[deleted]					
Market risk	FSA005 (notes 2, 4)	FSA005 (notes 2, 4)					
Market risk - supplementary	FSA006 (note 5)						
Large exposures						CQ: CY	
Exposures between core UK group and non-core large exposures group	FSA018 (note 12)	FSA018 (note 12)					
Liquidity (other than stock)		FSA011				CQ: CY	
Forecast data	FSA014 (note 11)	FSA014 (note 11)					
Solo consolidation data	FSA016 (note 7)	FSA016 (note 7)					
Interest rate gap report	FSA017	FSA017					
Sectoral	FSA015	FSA015					

<u>information, including arrears and impairment</u>	(Note 2)	(Note 2)					
<u>IRB portfolio risk</u>	FSA045 (note 13)	FSA045 (note 13)					
<u>Daily Flows</u>	FSA047 (Notes 16, 20 and 22)	FSA047 (Notes 16, 20 and 22)	FSA047 (Notes 16, 18, 20 and 22)	FSA047 (Notes 16, 18, 20 and 22)			
<u>Enhanced Mismatch Report</u>	FSA048 (Notes 16, 20 and 22)	FSA048 (Notes 16, 20 and 22)	FSA048 (Notes 16, 18, 20 and 22)	FSA048 (Notes 16, 18, 20 and 22)			
<u>Liquidity Buffer Qualifying Securities</u>	FSA050 (Notes 17, 21 and 22)	FSA050 (Notes 17, 21 and 22)					
<u>Funding Concentration</u>	FSA051 (Notes 17, 21 and 22)	FSA051 (Notes 17, 21 and 22)					
<u>Pricing data</u>	FSA052 (Notes 17, 22 and 24)	FSA052 (Notes 17, 22 and 24)					
<u>Retail and corporate funding</u>	FSA053 (Notes 17, 21 and 22)	FSA053 (Notes 17, 21 and 22)					

<u>Note 1</u>	<u>When submitting the completed data item required, a firm must use the format of the data item set out in SUP 16 Annex 24R, except for credit union reports that are in SUP 16 Annex 14R. Guidance notes for completion of the data items are contained in SUP 16 Annex 25G (or Annex 15G for credit unions).</u>
<u>Note 2</u>	<u>Firms that are members of a UK consolidation group are also required to submit this data item on a UK consolidation group basis. Firms' attention is drawn to SUP 16.3.25G regarding a single submission for all firms in the group.</u>
<u>Note 3</u>	[deleted]
<u>Note 4</u>	<u>For PRA-<i>authorised persons</i> lines 62 to 64 only are applicable. These lines apply to a firm that applies add-ons to their market risk capital calculation under the RNIV framework. For further guidance on how to complete the form PRA-<i>authorised persons</i> may refer to SUP 16.12.25A R.</u>
<u>Note 5</u>	<u>Only applicable to firms with a VaR model permission.</u>
<u>Note 6</u>	[deleted]
<u>Note 7</u>	<u>Only applicable to a firm that has a solo consolidation waiver.</u>
<u>Note 8</u>	[deleted]
<u>Note 9</u>	[deleted]
<u>Note 10</u>	[deleted]

Note 11	<u>Members of a UK consolidation group should only submit this data item at the UK consolidation group level.</u>
Note 12	<u>Only applicable to a firm that has both a core UK group and a non-core large exposures group.</u>
Note 13	<u>Only applicable to firms that have an IRB permission.</u>
Note 14	[deleted]
Note 15	<u>Only applies to a dormant account fund operator that does not fall into any of the other prudential categories in this table.</u>
Note 16	<p><u>A firm must complete this item separately on each of the following bases that are applicable.</u></p> <p><u>(1) It must complete it on a solo basis (including on the basis of the firm's UK branch). Therefore even if it has a solo consolidation waiver it must complete the item on an unconsolidated basis by reference to the firm alone.</u></p> <p><u>(2) If it is a group liquidity reporting firm in a DLG by default and is a UK lead regulated firm, it must complete the item on the basis of that group.</u></p> <p><u>(3) 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 and (1) does not apply.</u></p> <p><u>(4) If it is a group liquidity reporting firm in a non-UK DLG by modification, it must complete the item on the basis of that group.</u></p>
Note 17	<p><u>A firm must complete this item separately on each of the following bases that are applicable.</u></p> <p><u>(1) It must complete it on a solo 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 a solo consolidation waiver it must complete the item on an unconsolidated basis by reference to the firm alone.</u></p> <p><u>(2) 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.</u></p>
Note 18	<p><u>(1) If the firm has a whole-firm liquidity modification, it must complete this item on the basis of the whole firm (or at any other reporting level the whole-firm liquidity modification may have required) and not just its UK branch.</u></p> <p><u>(2) If the firm does not have a whole-firm liquidity modification there is no obligation to report this item.</u></p>
Note 19	[deleted]
Note 20	<p><u>(1) This item must be reported in the reporting currency.</u></p> <p><u>(2) If any data element is in a currency or currencies other than the reporting currency, all currencies (including the reporting currency) must be combined into a figure in the reporting currency.</u></p> <p><u>(3) In addition, all material currencies (which may include the reporting currency) must each be recorded separately (translated into the reporting currency). However if:</u></p> <p><u>(a) the reporting frequency is (whether under a rule or under a waiver) quarterly or less than quarterly; or</u></p> <p><u>(b) the only material currency is the reporting currency;</u></p> <p><u>(3) does not apply.</u></p> <p><u>(4) If there are more than three material currencies for this data item, (3) only applies to the three largest in amount. A firm must identify the largest in amount in accordance with the following procedure.</u></p> <p><u>(a) For each currency, take the largest of the asset or liability figure as referred to in the definition of material currency.</u></p> <p><u>(b) Take the three largest figures from the resulting list of amounts.</u></p> <p><u>(5) The date as at which the calculations for the purposes of the definition of material currency are carried out is the last day of the reporting period in question.</u></p> <p><u>(6) The reporting currency for this data item is whichever of the following currencies the firm chooses, namely USD (the United States Dollar), EUR (the euro), GBP (sterling), JPY (the Japanese Yen), CHF (the Swiss Franc), CAD (the Canadian Dollar) or SEK (the Swedish Krona).</u></p>
Note 21	<u>Note 20 applies, except that paragraphs (3), (4) and (5) do not apply, meaning that material currencies must not be recorded separately.</u>
Note 22	<u>Any changes to reporting requirements caused by a firm receiving an intra-group liquidity modification or a whole-firm liquidity modification (or a variation to one) do not take effect until the first day of the next reporting period applicable under the changed reporting requirements for the data item in question if the firm receives that intra-group liquidity modification, whole-firm liquidity modification or variation part of the way through such a period. If the change is that the firm does not have to report a particular data item or does not have to report it at a particular reporting level, the firm must nevertheless report that item or at that reporting level for any reporting period that has already begun. This paragraph is subject to anything that the intra-group liquidity modification or a whole-firm liquidity modification says</u>

	to the contrary.
Note 23	Only applicable to firms that hold securitisation positions in the trading book and/ or are the originator or sponsor of securitisations held in the trading book.
Note 24	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.

...

16.12.11B R The applicable data items referred to in SUP 16.12.4R for UK designated investment firms are set out below:

...	
Note 10	A firm must complete this item separately on each of the following bases (if applicable). ... (3) 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 and (1) does not apply. ...
...	

...

Regulated Activity Group 4

16.12.15B R The applicable data items referred to in SUP 16.12.4R for UK designated investment firms are set out below:

...	
Note 7	A firm must complete this item separately on each of the following bases (if applicable). ... (3) 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 and (1) does not apply. ...
...	

...

Regulated Activity Group 7

16.12.22C R The applicable data items referred to in SUP 16.12.4R for UK designated investment firms are set out in the table below:

...	
Note 6	A firm must complete this item separately on each of the following bases (if applicable). ... (3) 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 and (1) does not apply. ...

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...

Regulated Activity Group 8

16.12.25C R The applicable *data items* referred to in SUP 16.12.4R are set out in the table below:

...	
Note 9	<p>A <i>firm</i> must complete this item separately on each of the following bases (if applicable).</p> <p>...</p> <p>(3) If it is a <i>group liquidity reporting firm</i> in a UK DLG by <i>modification</i>, it must complete the item on the basis of that group and (1) does not apply.</p> <p>...</p>
...	

...

16 Annex 26 Guidance on designated liquidity groups in SUP 16.12

The entirety of SUP 16 Annex 26 (Guidance on designated liquidity groups in SUP 16.12) is deleted. The deleted text is not shown.

Annex E

Amendments to the Supervisory manual (SUP)

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

16.12 Integrated Regulatory Reporting

...

Regulated Activity Group 1

16.12.5A R The applicable *data items* and forms or reports referred to in *SUP* 16.12.4R are set out according to *firm* type in the table below:

Description of <i>data item</i>	Prudential category of <i>firm</i> , applicable <i>data items</i> and reporting format (Note 1)						
	<i>UK bank</i>	<i>Building society</i>	<i>Non-EEA bank</i>	<i>EEA bank that has permission to accept deposits, other than one with permission for cross border services only and that has its registered office (or, if it has no registered office, its head office) outside the EU</i>	[deleted]	<i>Credit union</i>	<i>Dormant account fund operator</i> (note 15)
<i>Annual report and accounts</i>	No standard format		No standard format, but in English				No standard format
<i>Annual report and accounts of the mixed-activity holding company</i> (note 9)	No standard format						
Solvency statement (note 10)	No standard format						
Balance sheet	FSA001 (note 2)	FSA001 (note 2)				CQ; CY	

Income statement	FSA002 (note 2)	FSA002 (note 2)	FSA002			CQ; CY	
Capital adequacy						CQ; CY	
	[deleted]	[deleted]					
Market risk	FSA005 (notes 2, 4)	FSA005 (notes 2, 4)					
Market risk - supplementary	FSA006 (note 5)						
Large exposures						CQ; CY	
Exposures between <i>core UK group</i> and <i>non-core large exposures group</i>	FSA018 (note 12)	FSA018 (note 12)					
Liquidity (other than stock)		FSA011				CQ; CY	
Forecast data	FSA014 (note 11)	FSA014 (note 11)					
Solo consolidation data	FSA016 (note 7)	FSA016 (note 7)					
Interest rate gap report	FSA017	FSA017					
Sectoral information, including arrears and impairment	FSA015 (Note 2)	FSA015 (Note 2)					
IRB portfolio risk	FSA045 (note 13)	FSA045 (note 13)					
Daily Flows	FSA047 (Notes 16, 20 and 22)	FSA047 (Notes 16, 20 and 22)	FSA047 (Notes 16, 18, 20 and 22)	FSA047 (Notes 16, 18, 20 and 22)			
Enhanced Mismatch Report	FSA048 (Notes 16, 20 and 22)	FSA048 (Notes 16, 20 and 22)	FSA048 (Notes 16, 18, 20 and 22)	FSA048 (Notes 16, 18, 20 and 22)			
Liquidity Buffer Qualifying	FSA050 (Notes 17, 21 and 22)	FSA050 (Notes 17, 21 and 22)					

Securities							
Funding Concentration	FSA051 (Notes 17, 21 and 22)	FSA051 (Notes 17, 21 and 22)					
Pricing data	FSA052 (Notes 17, 22 and 24)	FSA052 (Notes 17, 22 and 24)					
Retail and corporate funding	FSA053 (Notes 17, 21 and 22)	FSA053 (Notes 17, 21 and 22)					

...	
Note 17	<i>A firm must complete this item separately on each of the following bases that are applicable.</i> <i>(1) It must complete it on a solo 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 a solo consolidation waiver it must complete the item on an unconsolidated basis by reference to the firm alone.</i> <i>(2) 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.</i> [deleted]
...	
Note 21	Note 20 applies, except that paragraphs (3), (4) and (5) do not apply, meaning that <i>material currencies must not be recorded separately.</i> [deleted]
...	
Note 24	<i>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.</i> [deleted]
...	

...

16.12.11B R The applicable *data items* referred to in SUP 16.12.4R for UK designated investment firms are set out below:

Description of <i>data item</i>	Applicable <i>data items</i> (Note 1)
...	
Daily flows	FSA047 (Notes 10, 13, and 15 and 16)
Enhanced Mismatch Report	FSA048 (Notes 10, 13, and 15 and 16)
Liquidity Buffer Qualifying Securities	FSA050 (Notes 11, 14, 15 and 16)
Funding Concentration	FSA051 (Notes 11, 14, 15 and 16)
Pricing data	FSA052 (Notes 11, 15, 16 and 17)
Retail and corporate funding	FSA053 (Notes 11, 14, 15 and 16)

Currency Analysis	FSA054 (Notes 11, 14, 15 and 16)
Systems and Controls Questionnaire	FSA055 (Notes 12 and 16)

...	
Note 11	<i>A firm must complete this item separately on each of the following bases that are applicable.</i> (1) <i>It must complete it on a solo 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.</i> (2) <i>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.</i> [deleted]
Note 12	<i>If it is a non-ILAS BIPRU firm, it must complete it on a solo basis. Therefore even if it has an individual consolidation permission it must complete the item on an unconsolidated basis by reference to the firm alone.</i> [deleted]
...	
Note 14	<i>Note 13 applies, except that paragraphs (3), (4) and (5) do not apply, meaning that material currencies must not be recorded separately.</i> [deleted]
Note 16	<i>FSA047, FSA048, FSA050, FSA051, FSA052, FSA053 and FSA054 must be completed by an ILAS BIPRU firm. An ILAS BIPRU firm does not need to complete FSA055. A non-ILAS BIPRU firm must complete FSA055 and does not need to complete FSA047, FSA048, FSA050, FSA051, FSA052, FSA053 and FSA054.</i> [deleted]
Note 17	<i>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.</i> [deleted]
...	

...

Regulated Activity Group 4

16.12.15B R The applicable *data items* referred to in SUP 16.12.4R for *UK designated investment firms* are set out below:

Description of <i>data item</i>	Applicable data items (Note 1)
...	
Daily Flows	FSA047 (Notes 7,10, and 12 and 13)
Enhanced Mismatch Report	FSA048 (Notes 7,10, and 12 and 13)
Liquidity Buffer Qualifying Securities	FSA050 (Notes 8, 11, 12 and 13)
Funding Concentration	FSA051 (Notes 8, 11, 12 and 13)
Pricing data	FSA052 (Notes 8, 12, 13 and 14)
Retail and corporate funding	FSA053 (Notes 8, 11, 12 and 13)
Currency Analysis	FSA054 (Notes 8, 11, 12 and 13)

Pricing data	FSA052 (Notes 8, 12, 13 and 14)
Systems and Control Questionnaire	FSA055 (Notes 9 and 13)

...	
Note 8	<p>A firm must complete this item separately on each of the following bases that are applicable.</p> <p>(1) It must complete it on a solo basis unless it is a <i>group liquidity reporting firm</i> in a <i>UK DLG by modification</i>. Therefore even if it has an <i>individual consolidation permission</i> it must complete the item on an unconsolidated basis by reference to the <i>firm</i> alone.</p> <p>(2) If it is a <i>group liquidity reporting firm</i> in a <i>UK DLG by modification</i>, it must complete the item on the basis of that group. [deleted]</p>
Note 9	<p>If it is a <i>non ILAS BIPRU firm</i>, it must complete it on a solo basis. Therefore even if it has an <i>individual consolidation permission</i> it must complete the item on an unconsolidated basis by reference to the <i>firm</i> alone. [deleted]</p>
...	
Note 11	<p>Note 10 applies, except that paragraphs (3), (4), and (5) do not apply, meaning that <i>material currencies</i> must not be recorded separately. [deleted]</p>
...	
Note 13	<p>FSA047, FSA048, FSA050, FSA051, FSA052, FSA053 and FSA054 must be completed by an <i>ILAS BIPRU firm</i>. An <i>ILAS BIPRU firm</i> does not need to complete FSA055. A <i>non ILAS BIPRU firm</i> must complete FSA055 and does not need to complete FSA047, FSA048, FSA050, FSA051, FSA052, FSA053 and FSA054. [deleted]</p>
Note 14	<p>This <i>data item</i> 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]</p>
...	

...

Regulated Activity Group 7

16.12.22C R The applicable *data items* referred to in SUP 16.12.4R for *UK designated investment firms* are set out in the table below:

Description of <i>data item</i>	Applicable <i>data item</i> (Note 1)
...	
Daily Flows	FSA047 (Notes 6, 9, and 11 and 12)
Enhanced Mismatch Report	FSA048 (Notes 6, 9, and 11 and 12)
Liquidity Buffer Qualifying Securities	FSA050 (Notes 7, 10, 11 and 12)
Funding Concentration	FSA051 (Notes 7, 10, 11 and 12)
Pricing Data	FSA052 (Note 7, 10, 12 and 13)

Retail and corporate funding	FSA053 (Notes 7, 10, 11 and 12)
Currency Analysis	FSA054 (Notes 7, 10, 11 and 12)
Systems and Controls Questionnaire	FSA055 (Notes 8 and 12)

...	
Note 7	<p>A firm must complete this item separately on each of the following bases that are applicable.</p> <p>(1) It must complete it on a solo basis unless it is a <i>group liquidity reporting firm</i> in a <i>UK DLG by modification</i>. Therefore even if it has an <i>individual consolidation permission</i> it must complete the item on an unconsolidated basis by reference to the <i>firm</i> alone.</p> <p>(2) If it is a <i>group liquidity reporting firm</i> in a <i>UK DLG by modification</i>, it must complete the item on the basis of that group. [deleted]</p>
Note 8	<p>If it is a <i>non ILAS BIPRU firm</i>, it must complete it on a solo basis. Therefore even if it has an <i>individual consolidation permission</i> it must complete the item on an unconsolidated basis by reference to the <i>firm</i> alone. [deleted]</p>
...	
Note 10	<p>Note 9 applies, except that paragraphs (3), (4) and (5) do not apply, meaning that <i>material currencies</i> must not be recorded separately. [deleted]</p>
...	
Note 12	<p>FSA047, FSA048, FSA050, FSA051, FSA052, FSA053 and FSA054 must be completed by an <i>ILAS BIPRU firm</i>. An <i>ILAS BIPRU firm</i> does not need to complete FSA055. A <i>non ILAS BIPRU firm</i> must complete FSA055 and does not need to complete FSA047, FSA048, FSA050, FSA051, FSA052, FSA053 and FSA054. [deleted]</p>
Note 13	<p>This <i>data item</i> 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]</p>
...	

...

Regulated Activity Group 8

16.12.25C R The applicable *data items* referred to in SUP 16.12.4R are set out in the table below:

Description of <i>data item</i>	Applicable <i>data item</i> (Note 1)
...	
Daily flows	FSA047 (Notes 9, 12, and 14 and 15)
Enhanced Mismatch Report	FSA048 (Notes 9, 12, 14 and 15)
Liquidity Buffer Qualifying Securities	FSA050 (Notes 10, 13, 14 and 15)
Funding Concentration	FSA051 (Notes 10, 13, 14 and 15)

Pricing data	FSA052 (Notes 10, 14, 15 and 16)
Retail and corporate funding	FSA053 (Notes 10, 13, 14 and 15)
Currency Analysis	FSA054 (Notes 10, 13, 14 and 15)
Systems and Controls Questionnaire	FSA055(Notes 11 and 15)

...	
Note 10	A firm must complete this item separately on each of the following bases that are applicable. (1) It must complete it on a solo 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. (2) 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]
Note 11	If it is a non ILAS BIPRU firm, it must complete it on a solo basis. Therefore even if it has an individual consolidation permission it must complete the item on an unconsolidated basis by reference to the firm alone. [deleted]
...	
Note 13	Note 24 applies, except that paragraphs (3), (4) and (5) do not apply, meaning that material currencies must not be recorded separately. [deleted]
...	
Note 15	FSA047, FSA048, FSA050, FSA051, FSA052, FSA053 and FSA054 must be completed by an ILAS BIPRU firm. An ILAS BIPRU firm does not need to complete FSA055. A non ILAS BIPRU firm must complete FSA055 and does not need to complete FSA047, FSA048, FSA050, FSA051, FSA052, FSA053 and FSA054. [deleted]
Note 16	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]
...	

...

Annex F

Amendments to the Fundamental Rules

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

3 RESTRICTIONS

3.1 The *Fundamental Rules* apply to every *firm*, except that:

- (1) ...
- (2) for an *incoming EEA firm* that is a *credit institution* without a *top-up permission*, Fundamental Rule 4 ~~applies only in relation to the liquidity of a branch established in the UK~~ does not apply; and
- (3) ...