

Policy Statement

PS25/7

Data Decommissioning: Removing reporting and notification requirements

June 2025

This relates to

Consultation Paper 25/8 which is available on our website at www.fca.org.uk/publications

Email:

cp25-8@fca.org.uk

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Chapter 1

Summary

- 1.1** In Consultation Paper 25/8, '[Data Decommissioning: Removing reporting and notification requirements](#)', we proposed removing two regular data returns, a notification requirement, and outdated Handbook content. We shortened our consultation to 4 weeks and waived the associated late return administrative fees during this period.
- 1.2** These changes align with our Strategy 2025 goal to be a smarter, more data-driven, and proportionate regulator—reducing unnecessary burdens and simplifying our rules.
- 1.3** These changes represent a milestone in the data decommissioning workstream, part of the wider Transforming Data Collection (TDC) programme, reinforcing our commitment to cutting low-value reporting and improving data use.
- 1.4** This policy statement summarises feedback and confirms our decision on the proposed changes.
- 1.5** Virtually all (95%) of the 31 respondents expressed full support for the proposed changes. Some respondents said this would reduce the weight of compliance and encourage growth within their firms.
- 1.6** Some respondents highlighted concerns about the removal of returns which act as a reminder to firms to make sure they remain compliant with our rules.
- 1.7** General feedback from respondents was for us to continue to reduce regulatory burden. Respondents suggested additional returns to decommission which would reduce administrative burden, and other changes to streamline reporting.
- 1.8** Where relevant, the data collections will be removed from firms' RegData schedules. We will also remove the return form layouts and instructions from the Handbook. We expect this to reduce annual costs for industry by approximately £1.3m, benefiting around 16,000 firms. This is a first step to reduce firm burden of reporting.
- 1.9** We will remove 70 pages from the Handbook which refer to guidance on data collections that have already been decommissioned. This guidance is in SUP 16 annex 24R and Annex 25G. These changes are to streamline the Handbook and simplify navigation of the 2 Annexes.
- 1.10** While we will continue to review our data collections, we must still make sure we maintain effective supervision through retaining relevant data items. We are consulting to remove 2 additional data collections via the June Quarterly Consultation Paper (QCP), [CP25/16](#), Chapter 3, and making a further 2 data collections more proportionate. The deadline for responses to the QCP is 30 June 2025.
- 1.11** We have considered the responses on an annual reminder in the place of RMA-F, and we will review this as an option in [My FCA](#).

- 1.12** We will continue to review other regulatory returns as a potential candidate for decommissioning. Data decommissioning is just one of the TDC workstreams. More information on how we are working with industry to transform data collection is at transformingdatacollection.co.uk.

Who this affects

- 1.13** Our final rules affect a wide range of firms that we authorise and regulate. Some firms are also authorised and regulated by the PRA:
- Insurance intermediaries, mortgage intermediaries and retail investment intermediaries.
 - MIFIDPRU investment firms, securities and futures firms, investment management firms, collective portfolio management firms and peer-to-peer lenders.
 - Firms with retail investment advisers, as defined in the Handbook glossary.
- 1.14** Who else will be interested:
- All other firms with an interest in SUP 16 of the Handbook.
 - Consumers interested in firm reporting.

How it links to our objectives

Competition

- 1.15** Simplifying regulatory requirements and removing redundant returns should lower the compliance costs for firms. It also reduces barriers to entry for new entrants, helping competition.

Consumer protection

- 1.16** Data decommissioning will further our consumer protection objective by improving the standards of data we collect. Removing unnecessary data collections enables us to focus on the data that is useful to us.

Secondary international competitiveness and growth objective

- 1.17** By streamlining data collections and reducing compliance costs, we enhance the efficiency and attractiveness of our financial market on a global scale.

What we are changing

1.18 Having considered the feedback, we are immediately removing the following data collections:

- FSA039 – Client money and client assets.
- RMA-F – Section F of the Retail Mediation Activities Return (RMAR).
- Form G – an event driven individual adviser complaints notification.

Equality and diversity considerations

1.19 We have considered the equality and diversity issues that may arise from the proposals in this PS.

1.20 Overall, we do not consider that the proposals materially impact any of the groups with protected characteristics under the Equality Act 2010.

Environmental, social & governance considerations

1.21 In developing this PS, we have considered the environmental, social and governance (ESG) implications of our proposals and our duty under ss. 1B(5) and 3B(c) of FSMA to have regard to contributing towards the Secretary of State achieving compliance with the net-zero emissions target under section 1 of the Climate Change Act 2008 and environmental targets under s. 5 of the Environment Act 2021. Overall, we do not consider that the proposals are relevant to contributing to those targets.

What you need to do next

1.22 The decommissioning of returns outlined in this PS will come into force on 27 June 2025. If your firm is affected by these changes, you will not need to take any action. FSA039 and RMA-F will be switched off in RegData, effective 11 July 2025.

What we will do next

1.23 We continue to work on the data decommissioning workstream. We have consulted on further data decommissioning in the June QCP, CP25/16.

Chapter 2

Consultation feedback

- 2.1** In this chapter, we summarise the feedback on our proposals for decommissioning FSA039, Section F of RMAR and Form G as set out in CP25/8. Our response to each question takes this feedback into account.

FSA039 – the client money and client assets return

- 2.2** This data collection asks if a firm has held client money or client assets and if it does stock lending activities using clients' custody assets.

Question 1: Do you agree that we should decommission FSA039 – the client money and client assets return? If not, please provide specific reasons for your answer

- 2.3** We received 11 responses to this question. All agreed with the proposal.
- 2.4** Some respondents commented on the duplication of the information collected in this return with other Client Money and Assets returns.

Our response

We will remove the requirement to provide us with the data in FSA039 and remove the form from firms' RegData schedules.

Section F of the RMAR

- 2.5** This data collection asks firms to confirm if there have been any changes to their close links or to their controllers. It then asks firms to confirm that, where relevant, they have notified us of these changes.

Question 2: Do you agree that we should decommission Section F of the RMAR – RMA-F? If not, please provided specific reasons for your answer

- 2.6** We received 15 responses to this question. Nearly all respondents agreed with the proposal.
- 2.7** Some respondents were concerned that, without the return, some firms would not remember to notify us of close links and controllers. One respondent thought it would

be more harmful than beneficial. Others suggested that we send reminders to firms to notify us of changes to their close links and controllers.

Our response

We will remove the requirement to provide us with the information in Section F of RMAR. We acknowledge concerns about the potential failure of firms to report changes to their close links and controllers. We will consider what the options are to remind firms of their obligations here.

Form G

- 2.8** This is an event driven data collection. It requires firms to notify us where 2 complaints have been upheld in a 12-month period for a single adviser, or where a single complaint has been upheld, and the compensation is more than £50,000.

Question 3: Do you agree that we should remove the individual complaints notification requirement and related notification, Form G? If not, please provide specific reasons for your answer

- 2.9** We received 11 responses to this question. All respondents agreed with the proposal. However, 1 respondent was concerned that it could lead to a delay in us becoming aware of a potential issue at a firm and being able to take action.

Our response

We will remove the requirement to submit the Form G notification but acknowledge the concerns raised. We have recently published [CP25/13 – Improving the complaints reporting process](#), which closes on 24 July 2025. This is the first wholesale review of complaints data collection since 2015. The changes proposed seek to reduce unnecessary reporting burdens on firms while improving our ability to detect and tackle consumer harm.

We remind firms that submitting a SUP 15 notification is a way to communicate with us in line with Principle 11 – dealing with the regulator in an open and honest way. This notification is available in Connect. And in November 2024, we published a Call for Input on [Modernising the Redress System](#). In this we asked if we should clarify expectations on SUP 15 notifications. We are currently exploring whether to consult on that.

References to EEA firms and Handbook guidance deletion

Question 4: Do you agree that we should delete the references to EEA firms in the completion guidance for RMAR? If not, please explain why

Question 5: Do you agree that we should delete guidance in the Handbook that relates to data collections that have already been decommissioned? If not, please explain why

2.10 We received 10 responses to Question 4. All respondents agreed with the proposal to delete references to EEA firms in RMAR guidance.

2.11 We received 11 responses to Question 5. All respondents agreed with the proposal.

Our response

Reducing the length of the Handbook supports the TDC programme by simplifying our reporting requirements. We will delete references to EEA firms in the completion guidance for RMAR. And we will delete the form layout and instructions related to RegData collections that are no longer in use.

Cost Benefit Analysis

Question 6: Do you have any comments on the cost benefit analysis in Annex 2?

2.12 We received 23 responses to this question. Most respondents had no comments on the CBA itself, although some thought that anything that reduced the burden of compliance would encourage growth. And most said they supported our proposals overall.

2.13 Instead, respondents fed back on other data collections they find especially burdensome. Some also suggested other things we could do to improve data collection and communications with firms.

Our response

We welcome the additional insight respondents have provided. We will use this to inform our work, including the TDC work programme.

Annex 1

List of non-confidential respondents

We are obliged to include a list of the names of respondents to our consultation who have consented to the publication of their name. That list is as follows:

Aberdeen

British Insurance Brokers' Association

Chelwood Financial Management

Daines Kapp Insurance Brokers Ltd

dart Compliance Ltd

Edward Gerald Murray

Ellis David Limited

HHIB

LifeSearch Ltd

Manor IFA

Lloyd's Market Association

Middleton Insurance Services Ltd

Multrees Investor Services

Prizm Solutions Ltd

RS Risk Solutions Limited

SimplyBiz Services Limited

Sutcliffe Insurance Brokers Limited

The GIConsultant.com Limited

The Risk Factor Ltd

Annex 2

Abbreviations used in this paper

Abbreviation	Description
CBA	Cost Benefit Analysis
CP	Consultation Paper
EEA	European Economic Area
ESG	Environment, Social and Governance
PRA	Prudential Regulation Authority
PS	Policy Statement
QCP	Quarterly Consultation Paper
RMAR	Retail Mediation Activities Return
TDC	Transforming Data Collection

Appendix 1

Made rules (legal instrument)

DATA DECOMMISSIONING INSTRUMENT 2025

Powers exercised

- A. The Financial Conduct Authority (“the FCA”) makes this instrument in the exercise of the following sections of the Financial Services and Markets Act 2000 (“the Act”):
- (1) section 137A (The FCA’s general rules);
 - (2) section 137T (General supplementary powers); and
 - (3) section 139A (Power of the FCA to give guidance).
- B. The rule-making provisions listed above are specified for the purposes of section 138G(2) (Rule-making instruments) of the Act.

Commencement

- C. This instrument comes into force on 27 June 2025.

Amendments to the Handbook

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

Citation

- E. This instrument may be cited as the Data Decommissioning Instrument 2025.

By order of the Board
25 June 2025

Annex

Amendments to the Supervision manual (SUP)

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

15 **Notifications to the FCA**

...

15.2 **Purpose**

...

- 15.2.6 G ~~*SUP 15.12 (Ongoing alerts for retail adviser complaints) sets out rules and guidance on a firm's obligation to notify the FCA of complaints against an employee acting as a retail investment adviser. [deleted]*~~

SUP 15.12 (Ongoing alerts for retail adviser complaints) is deleted in its entirety. The deleted text is not shown but the section is marked 'deleted' as shown below.

15.12 ~~**Ongoing alerts for retail adviser complaints**~~ **[deleted]**

SUP 15 Annex 8R (Form G: The Retail Investment Adviser Complaints Notifications Form) is deleted in its entirety. The deleted text is not shown but the annex is marked 'deleted' as shown below.

15 ~~**Form G: The Retail Investment Adviser Complaints Notifications Form**~~ Annex **[deleted]** 8R

Amend the following as shown.

16 **Reporting requirements**

...

16.12 **Integrated Regulatory Reporting**

...

Regulated Activity Group 3

...

- 16.12.1 R The applicable *data items* referred to in SUP 16.12.4R are set out according to *firm* type in the table below:

Description of <i>data item</i>	<i>Firms' prudential category and applicable data items (note 1)</i>			
	<i>MIFIDPRU investment firms</i>	<i>Firms other than MIFIDPRU investment firms</i>		
		<i>IPRU(INV) Chapter 3</i>	<i>IPRU(INV) Chapter 5</i>	<i>IPRU(INV) Chapter 13</i>
...				
Threshold conditions				Section F RMAR
Client money and client assets	FSA039	FSA039	FSA039	Section C RMAR
...				

- 16.12.1 R The applicable reporting frequencies for *data items* referred to in SUP 16.12.4R 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.

Data item	<i>Non-SNI MIFIDPRU investment firm</i>	<i>SNI MIFIDPRU investment firm</i>	<i>Investment firm group</i>	<i>Firm other than a MIFIDPRU investment firm</i>
...				
FSA039	Half yearly	Half yearly		Half yearly
...				
Section F RMAR				Half yearly
...				

- 16.12.1 R The applicable due dates for submission referred to in SUP 16.12.4R 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 SUP 16.12.12R, unless indicated otherwise.

<i>Data item</i>	Quarterly	Half yearly	Annual
...			
FSA039		30 business days	
...			
Section F RMAR		30 business days	
...			

Regulated Activity Group 4

...

16.12.1 R The applicable *data items* referred to in SUP 16.12.4R are set out according
5 to *firm* type in the table below:

Description of data item	<i>Firms' prudential category and applicable data items (note 1)</i>					
	<i>MIFIDPRU investment firms</i>	<i>Firms other than MIFIDPRU investment firms</i>				
		<i>IPRU(INV) Chapter 3</i>	<i>IPRU(INV) Chapter 5</i>	<i>IPRU(INV) Chapter 11 (collective portfolio management firms only)</i>	<i>IPRU(INV) Chapter 12</i>	<i>IPRU(INV) Chapter 13</i>
...						
Threshold conditions						Section F RMAR
...						
Client money and client assets	FSA039	FSA039	FSA039	FSA039	FSA039	Section C RMAR

...				
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- 16.12.1 R The applicable reporting frequencies for *data items* referred to in *SUP*
6 16.12.15R 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.

<i>Data item</i>	<i>Non-SNI MIFIDPRU investment firm</i>	<i>SNI MIFIDPRU investment firm</i>	<i>Investment firm group</i>	<i>Firm other than a MIFIDPRU investment firm</i>
...				
FSA039	Half yearly	Half yearly		Half yearly
...				
Section F RMAR				Half yearly
...				

- 16.12.1 R The applicable due dates for submission referred to in *SUP* 16.12.4R are set
7 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 *SUP* 16.12.16R, unless indicated otherwise.

<i>Data item</i>	Quarterly	Half yearly	Annual
...			
FSA039		30 business days	
...			
Section F RMAR		30 business days	
...			

...

Regulated Activity Group 6

...

16.12.1 R The applicable *data items* referred to in SUP 16.12.4R are set out according
9A to type of *firm* in the table below:

Description of <i>data item</i>	<i>Firms' prudential category and applicable data items (note 1)</i>		
	<i>IPRU(INV)</i> Chapter 3	<i>IPRU(INV)</i> Chapter 5	<i>IPRU(INV)</i> Chapter 13
...			
Threshold conditions			Section F RMAR
Client money and client assets	FSA039	FSA039	Section C RMAR
...			

16.12.2 R The applicable reporting frequencies for submission of *data items* referred to
0 in SUP 16.12.4R are set out in the table below. Reporting frequencies are
calculated from a *firm's accounting reference date*, unless indicated
otherwise.

...	
FSA032	Quarterly
...	
FSA039	Half yearly
...	
Section F RMAR	Half yearly
...	

16.12.2 R The applicable due dates for submission referred to in SUP 16.12.4R are set
1 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 SUP 16.12.20R.

<i>Data item</i>	Quarterly	Half yearly	Annual
...			
FSA032	20 business days		
...			
FSA039		30 business days	
...			
Section F RMAR		30 business days	

Regulated Activity Group 7

...

16.12.2 R The applicable *data items* referred to in SUP 16.12.4R are set out according
2A to type of *firm* in the table below:

Description of <i>data item</i>	<i>Firms' prudential category and applicable data item (note 1)</i>		
	<i>MIFIDPRU investment firms</i>	<i>Firms subject to IPRU(INV) Chapter 13</i>	<i>Firms that are also in one or more of RAGs 2 to 6 and not subject to IPRU(INV) Chapter 13</i>
...			
Threshold conditions		Section F RMAR	
...			

16.12.2 R The applicable reporting frequencies for *data items* referred to in SUP
3A 16.12.22AR are set out in the table below. Reporting frequencies are
calculated from a *firm's accounting reference date*, unless indicated
otherwise.

<i>Data item</i>	Frequency				
	<i>Non-SNI MIFIDPRU investment firm</i>	<i>SNI MIFIDPRU investment firm</i>	<i>Investment firm group</i>	Annual regulated business revenue up to and including £5 million	Annual regulated business revenue over £5 million
...					
Section F RMAR	Half yearly	Half yearly	Half yearly	Half yearly	Half yearly
...					

16.12.2 R The applicable due dates for submission referred to in *SUP* 16.12.4R are set
4A 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
SUP 16.12.23AR, unless indicated otherwise.

<i>Data item</i>	Quarterly	Half yearly	Annual
...			
Section F RMAR		<i>30 business days</i>	
...			

Regulated Activity Group 8

...

16.12.2 R The applicable *data items* referred to in *SUP* 16.12.4R are set out according
5A to type of *firm* in the table below:

Description of <i>data item</i>	<i>Firms' prudential category and applicable data items (note 1)</i>			
	<i>MIFIDPRU investment firms</i>	<i>Firms other than MIFIDPRU investment firms</i>		
		<i>IPRU(INV) Chapter 3</i>	<i>IPRU(INV) Chapter 5</i>	<i>IPRU(INV) Chapter 13</i>
...				

Threshold conditions				Section F RMAR
Client money and client assets	FSA039	FSA039	FSA039	Section C RMAR
...				

16.12.2 R The applicable reporting frequencies for *data items* referred to in SUP
6 16.12.25AR are set out according to the type of *firm* in the table below.
Reporting frequencies are calculated from a *firm's accounting reference date*, unless indicated otherwise.

<i>Data item</i>	<i>Non-SNI MIFIDPRU investment firm</i>	<i>SNI MIFIDPRU investment firm</i>	<i>Investment firm group</i>	<i>Firm other than a MIFIDPRU investment firm</i>
...				
FSA039	Half yearly	Half yearly		Half yearly
...				
Section F RMAR				Half yearly
...				

16.12.2 R The applicable due dates for submission referred to in SUP 16.12.4R are set
7 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
SUP 16.12.26R, unless indicated otherwise.

<i>Data item</i>	Quarterly	Half yearly	Annual
...			
FSA039		30 business days	
...			
Section F RMAR	30 business days	30 business days	

...			
-----	--	--	--

Regulated Activity Group 9

...

16.12.2 R The applicable *data items*, reporting frequencies and submission deadlines
8A referred to in SUP 16.12.4R are set out in the table below. Reporting frequencies are calculated from a *firm's accounting reference date*, unless indicated otherwise. The due dates are the last day of the periods given in the table below following the relevant reporting frequency period.

Description of <i>data item</i>	<i>Data item</i> (note 1)	Frequency		Submission deadline
		Annual regulated business revenue up to and including £5 million	Annual regulated business revenue over £5 million	
Home finance mediation activity and insurance distribution activity				
...				
Threshold Conditions	Section F RMAR	Half yearly	Half yearly	30 <i>business days</i>
...				

...

Section F (Threshold conditions) of SUP 16 Annex 18AR (Retail Mediation Activities Return ('RMAR')) is deleted in its entirety. The deleted text is not shown but the section is marked 'deleted' as shown below.

SECTION F: ~~Threshold conditions~~ [deleted]

Amend the following as shown.

16 Notes for Completion of the Retail Mediation Activities Return ('RMAR')
Annex
18BG

...

Key abbreviations

5. The following table summarises the key abbreviations that are used in these notes:

...	
CREDs	The Credit unions sourcebook, part of the <i>Handbook</i>
DISP	Dispute resolution: Complaints sourcebook, part of the <i>Handbook</i>
EEA	The <i>European Economic Area</i>
...	
IMD	The <i>Insurance Mediation Directive</i>
...	
ISD	The <i>Investment Services Directive</i>
LTCI	Long term care insurance
...	

...

~~EEA firms~~

9. In accordance with the relevant directives, ~~incoming EEA firms~~ are not subject to all reporting requirements. In broad terms, this means that ~~incoming EEA firms carrying on regulated activities by way of cross border services only~~ are not required to complete the *RMAR*. ~~[deleted]~~

10. In broad terms, ~~incoming EEA firms~~ carrying on ~~regulated activities~~ through a branch in the *United Kingdom* are not required to complete the sections of the *RMAR* in the following table. ~~[deleted]~~

Prudential reporting requirements	Section A (balance sheet)
	Section B (profit & loss)
	Section C (<i>client money</i>)
	Section D (capital requirements)

Threshold conditions	Section E (professional indemnity insurance)
	Section F (save in relation to questions about <i>approved persons</i>)
Training and Competence	Section G
Adviser charges	Section K

...

NOTES FOR COMPLETION OF THE RMAR

...

Section F Threshold Conditions [deleted]

Close links

This section relates to ~~threshold condition 3~~. Firms should consult ~~COND 2.3~~, as well as Chapter 11 of the Supervision Manual ('SUP').

~~Sole traders, firms which have permission to carry on retail investment activities only, firms with permission only to advise on P2P agreements (unless that activity is carried on exclusively with or for professional clients) or firms which have permission to carry on only one, or only both of:~~

- (a) ~~insurance distribution activity; or~~
- (b) ~~home finance activity;~~

~~and are not subject to the requirements of SUP 16.4 or SUP 16.5 (requirement to submit annual controllers report; or annual close links reports), will submit these reports in RMAR section F instead.~~

Controllers

~~In very broad terms, so far as those required to fill in this part of the return are concerned, the Handbook requires notification of changes in a firm's controllers as follows.~~

~~A UK domestic firm other than a UK insurance intermediary must notify the FCA of any of the following events concerning the firm:~~

- (1) ~~a person acquiring control or ceasing to have control;~~
- (2) ~~an existing controller acquiring an additional kind of control or ceasing to have a kind of control;~~

- (3) ~~an existing controller increasing or decreasing a kind of control which he already has so that the percentage of shares or voting power concerned becomes or ceases to be equal to or greater than 20%, 30% or 50%;~~
- (4) ~~an existing controller becoming or ceasing to be a parent undertaking.~~

~~An overseas firm must notify the FCA of any of the following events concerning the firm:~~

- (1) ~~a person acquiring control or ceasing to have control;~~
- (2) ~~an existing controller becoming or ceasing to be a parent undertaking.~~

~~A UK insurance intermediary must notify the FCA of any of the following events concerning the firm:~~

- (1) ~~a person acquiring control;~~
- (2) ~~a controller:~~
 - (a) ~~decreasing the percentage of shares held in the firm from 20% or more to less than 20%; or~~
 - (b) ~~decreasing the percentage of shares held in a parent undertaking of the firm from 20% or more to less than 20%; or~~
 - (c) ~~decreasing the percentage of voting power which it is entitled to exercise, or control the exercise of, in the firm from 20% or more to less than 20%; or~~
 - (d) ~~decreasing the percentage of voting power which it is entitled to exercise, or control the exercise of, in a parent undertaking of the firm from 20% or more to less than 20%;~~
- (3) ~~an existing controller becoming or ceasing to be a parent undertaking.~~

~~A summary of these notification requirements is provided in Annex 1G of SUP 11.~~

~~This section of the return replaces the annual controllers reporting requirement in SUP 16.4.5R, which does not now apply to those firms subject only to the RMAR for the purposes of regulatory reporting. Moreover, the exemptions for certain other firms from the existing reporting requirement in SUP 16.4.1G are retained.~~

~~Guide for completion of individual fields~~

Close links	
Has there been a notifiable change to the firm's close links?	See SUP 11.9. All firms should have notified the FCA immediately if they have become aware that they have become or ceased to be closely linked with another person.

	If there have been any changes in <i>close links</i> that have not been notified to the <i>FCA</i>, you should do this now. For detailed <i>guidance</i> on what constitutes a <i>close link</i>, see <i>COND 2.3</i>.
If yes, has the FCA been notified of it?	See <i>SUP 11.9</i>. All <i>firms</i> should have notified the <i>FCA</i> immediately if they have become aware that they have become or ceased to be closely linked with another person. If there have been any changes in <i>close links</i> that have not been notified to the <i>FCA</i>, you should do this now. For detailed <i>guidance</i> on what constitutes a <i>close link</i>, see <i>COND 2.3</i>.
Controllers	
Has there been a notifiable change to the firm's controllers including changes to the percentage of shares or voting power they hold in your firm?	See <i>SUP 11.4</i>. If there have been any changes in <i>controllers</i> that have not been notified to the <i>FCA</i>, you should do this by means of your usual supervisory channels.
If yes, has the FCA been notified of it?	See <i>SUP 11.4</i>. If there have been any changes in <i>controllers</i> that have not been notified to the <i>FCA</i>, you should do this by means of your usual supervisory channels.

...

16 Data items for SUP 16.12**Annex****24R**

...

The following sections are deleted in their entirety. The deleted text is not shown.

- FSA007 (Operational risk);
- FSA009 (Key data);
- FSA010 (Mismatch liquidity);
- FSA012 (Non-deposit-taking EEA bank liquidity);
- FSA013 (Stock liquidity);
- FSA018 (UK integrated groups - large exposures);
- FSA020 (ELMIs balance sheet);
- FSA021 (Income statement ELMIs);
- FSA022 (ELMIs Capital requirements);
- FSA023 (Foreign Exchange Risk (electronic money institutions));
- FSA024 (Large exposures (electronic money institutions));
- FSA025 (Liquidity (electronic money institutions));
- FSA026 (ELMI Questions);

- FSA028 (Non-EEA sub-group);
- FSA031 (Capital Adequacy (for exempt CAD firms subject to IPRU(INV) Chapter 9));
- FSA032 (Capital Adequacy (for exempt CAD firms subject to IPRU(INV) Chapter 13));
- FSA037;
- FSA039 (Client Money and Client Assets);
- FSA041 (Asset Managers that use Hedge Fund Techniques Report);
- FSA042 (UCITS);
- FSA043 (Key data (for exempt CAD firms));
- FSA044 (Analysis of assets and deposits by maturity band);
- FSA045 (IRB portfolio risk);
- FSA046 (Securitisation: Non-Trading Book);
- FSA047 (Daily Flows);
- FSA048 (Enhanced Mismatch Report);
- FSA049 (Intentionally left blank);
- FSA050 (Liquidity Buffer Qualifying Securities);
- FSA051 (Funding Concentration);
- FSA052 (Pricing Data);
- FSA053 (Retail, SME and large enterprises Type B Funding);
- FSA054 (Currency analysis);
- FSA055 (Systems and controls questionnaire); and
- FSA058 (Securitisation: Trading book).

16 Guidance notes for data items in SUP 16 Annex 24R

Annex

25G

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The following sections are deleted in their entirety. The deleted text is not shown.

- FSA007 (Operational risk);
- FSA007 (Operational risk validations);
- FSA018 (Exposures from the core UK group to the noncore large exposures group);
- FSA020 (Balance sheet (ELMis));
- FSA020 (Balance sheet (ELMis) validations);
- FSA021 (Income statement (ELMis));
- FSA021 (Income statement (ELMis) validations);
- FSA022 (Capital adequacy (ELMis));
- FSA022 (Capital adequacy (ELMIs) validations);
- FSA023 (Foreign exchange risk (ELMis));
- FSA023 (Foreign exchange risk (ELMIs) validations);
- FSA024 (Large exposures (ELMis));
- FSA024 (Large exposures (ELMIs) validations);
- FSA025 (Liquidity (ELMis));
- FSA025 (Liquidity (ELMIs) validations);

- FSA026 (ELMI questions);
- FSA026 (ELMI questions validations);
- FSA028 (Non-EEA sub-groups);
- FSA028 (Non-EEA sub-groups validations) ;
- FSA031 (Capital Adequacy (for exempt CAD firms subject to IPRU(INV) Chapter 9));
- FSA031 (Capital Adequacy (for exempt CAD firms subject to IPRU(INV) Chapter 9) validations);
- FSA032 (Capital Adequacy (for exempt CAD firms subject to IPRU(INV) Chapter 13));
- FSA036 (Capital Adequacy (for UCITS firms));
- FSA039 (Client Money and Client Assets);
- FSA039 (Client Money and Client Assets validations);
- FSA041 (Asset Managers that use Hedge Fund Techniques Report);
- FSA042 (UCITS);
- FSA042 (UCITS validations);
- FSA045 (IRB portfolio risk);
- FSA045 (IRB portfolio risk validations);
- FSA047 (Daily Flows);
- FSA048 (Enhanced Mismatch Report);
- FSA050 (Liquidity Buffer Qualifying Securities);
- FSA051 (Funding Concentration);
- FSA052 (Pricing Data);
- FSA053 (Retail, SME and Large Enterprises Type B Funding);
- FSA054 (Currency Analysis);
- FSA055 (Systems and Controls Questionnaire);
- FSA058 (Securitisation: trading book); and
- FSA058 (Securitisation: non-trading book validations).

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