DATA DECOMMISSIONING (No 2) INSTRUMENT 2026

Powers exercised

A. The Financial Conduct Authority ("the FCA") makes this instrument in the exercise of the powers and related provisions in or under:

(1) the following sections of the Financial Services and Markets Act 2000 ("the Act"):

(a) section 137A (The FCA's general rules);
(b) section 137T (General supplementary powers);
(c) section 139A (Power of the FCA to give guidance); and
(d) section 293 (Notification requirements);

(2) regulation 109 (Reporting requirements) and regulation 120 (Guidance) of the Payment Services Regulations 2017 (SI 2017/752); and

(3) regulation 49 (Reporting requirements) and regulation 60 (Guidance) of the Electronic Money Regulations 2011 (SI 2011/99).

B. The rule-making powers listed above are specified for the purpose of section 138G(2) (Rule-making instruments) of the Act.

Commencement

C. This instrument comes into force on 1 October 2026.

Amendments to the Handbook

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

Notes

E. In the Annex to this instrument, the notes (indicated by "*Editor's note*:") are included for the convenience of readers but do not form part of the legislative text.

Citation

F. This instrument may be cited as the Data Decommissioning (No 2) Instrument 2026.

By order of the Board
24 September 2026

Annex

Amendments to the Supervision manual (SUP)

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

16 Reporting requirements

…

16.12 Integrated Regulatory Reporting

…

Regulated Activity Group 7

…

16.12.23A R The applicable reporting frequencies for *data items* referred to in *SUP* 16.12.22AR are set out in the table below. Reporting frequencies are calculated from a *firm's accounting reference date*, unless indicated otherwise.

Data Item	**Frequency**				
	Non-SNI MIFIDPRU investment firm	***SNI MIFIDPRU investment firm***	***Investment firm group***	**Annual regulated business revenue up to and including £5 million**	**Annual regulated business revenue over £5 million**
…					
Section M RMAR	Annually (note 3)	Annually (note 3)	Annually (note 3)	Annually (note 3)	Annually (note 3)
…					
Note 2	…				
Note 3	The reporting period for Section M RMAR is the period of 12 *months* that ends on 31 March.				

…

16 Annex 53R	**Data items for FIN073 (the Baseline Financial Resilience Report)**

16 Annex 53	R	This annex consists of a form which can be found through the following link: [*Editor's note*: insert link]

FIN073 - Baseline Financial Resilience Report

Completion Guidance

Guidance on completing this data item can be accessed via the help link next to the data item name.

All monetary values should be completed as whole numbers.

Data items

…

3	Net profit or loss in the last ~~quarter~~ reporting period	

…

16 Annex 54G	**Guidance notes on the data items for FIN073 (the Baseline Financial Resilience Report)**

16 Annex 54	G	This annex consists of guidance which can be found through the following link: [*Editor's note*: insert link]

Guidance notes for FIN073 ('Baseline Financial Resilience Report')

…

Reporting period

Firms which submitted Section A of the RMAR in the last reporting period of their previous financial year and reported total revenue from regulated activities within the scope of RMAR of £150m or less have an annual reporting period. All other firms have a quarterly reporting period.

Firms should report as at the end of their reporting period, which may be the end of their financial quarter or their financial year. ~~This~~ The reporting period may not be the same as the calendar quarter/year, or UK fiscal quarter/year.

Basis of completion

1 – Total amount of liquid assets that you control or have unrestricted access to

Firms should report the total liquid assets that they have unrestricted access to, as at the final day of their ~~financial quarter~~ reporting period, as a positive number. If they do not have access to any liquid assets, firms should report a zero.

…

3 – Net profit or loss in the last ~~quarter~~ reporting period

This is the net profit or loss after tax over the relevant reporting period ~~(financial quarter)~~ with loss reported as a negative number. ~~This should not be reported on a cumulative basis for the year but instead as the profit (loss) over the relevant reporting period.~~ Firms that report quarterly should **not** report this on a cumulative basis for the year.

4 – Revenue for the financial year to date

Revenue is the total income generated before deducting any expenses for the financial year to date, even if this has not been audited. Revenue may be zero but cannot be negative. If you have not completed a full ~~quarter~~ reporting period, you should report a zero for that ~~quarter~~ reporting period.

~~This submission should be completed~~ Firms that report quarterly should complete this field on a cumulative basis (capturing the amount for each available quarter) for the firm's current financial year up to the reporting date.

Firms that report annually should complete this field on the basis of their full financial year.

5 – Net asset or liability position as at the end of the last ~~financial quarter~~ reporting period

Net asset position is the total assets minus total liabilities at the end of the relevant reporting period ~~(financial quarter)~~. This should be reported as a negative number if the liabilities are greater than the assets.