

**Appendix 11**

In this appendix underlining indicates new text and striking through indicates deleted text.



# The DFSA Rulebook

Prudential – Investment, Insurance  
Intermediation and  
Banking Module

**(PIB)**

in relation to Consultation Paper No. 88

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## 2 GENERAL REQUIREMENTS

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### 2.3 Reporting to the DFSA

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- 2.3.7**
- (1) An Authorised Firm must, subject to (2), (3), (4), (5), (6) and (7), prepare and submit returns in accordance with Tables 1 and 2 in section A2.4 of App2, which form part of these Rules.
  - (2) An Authorised Firm operating as a Branch is not required to prepare and submit forms B10 to B70.
  - (3) A Domestic Firm is not required to prepare and submit form B90 and appendix 1 to B90.
  - (4) A Category 4 Authorised Firm is not required to prepare and submit the appendices to form B10.
  - (5) A Category 4 Authorised Firm operating as a Branch is not required to prepare and submit appendix 1 to form B90.
  - (6) An Islamic Financial Institution in Category 2, 3A, 3B, 3C or 4 must prepare and submit form B20 and its appendices (wherever applicable) and form B40 and is not required to prepare and submit form B30 or B10 and its appendices.
  - (7) An Authorised Firm in Category 3B or 3C is not required to prepare and submit form B70 and its appendix.
  - (8) All returns must be completed in thousands of dollars (\$).
  - (9) An Authorised Firm in Categories 3B or 3C is not required to prepare and submit form B70 and its appendix.
- 2.3.8**
- (1) An Authorised Firm must submit to the DFSA any annual return required by Tables 1 and 2 in section A2.4 of App2, within four months of the end of the Authorised Firm's financial year.
  - (2) An Authorised Firm must submit to the DFSA any other return required by Tables 1 and 2 in section A2.4 of App2, within one month after the end of the reporting period to which the return relates.
- 2.3.9**
- (1) When a return specified in Rule 2.3.8 is not submitted on or before the due date or within the prescribed period, such non-submission incurs a late payment fee of \$1,000.
  - (2) Nothing in this Rule limits the right of the DFSA to take any other action.

**Guidance**

If a return is not submitted by the date on which it becomes due, the Person is in breach of a Rule and the DFSA is entitled to take action including, but not limited to, taking steps to withdraw authorisation to conduct Financial Services.

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**A2.4 Reporting to the DFSA**

**A2.4.1** In the following Tables 1 and 2, in the columns headed 'Frequency':

- (a) the letter Q indicates that the relevant form must be prepared and submitted on a quarterly basis;
- (b) the letter A indicates that the relevant form must be prepared and submitted on an annual basis;
- (c) the letters A and Q together indicate that the relevant form must be prepared and submitted on both a quarterly and annual basis;
- (d) the letter B indicates that the relevant form must be prepared and submitted on a six-monthly basis; and
- (e) the letters N/A indicate that the form is not applicable to the Category of Authorised Firm.

**Guidance**

Tables 1 and 2 are referred to in section 2.3, and form part of the Rules.

**Table 1 Reporting Matrix based on Authorised Firm Category**

Number	Name	Scope	Category 1 Authorised Firm	Category 2 Authorised Firm	Category 3A, 3B & 3C Authorised Firm	Category 4 Authorised Firm	Category 5 Authorised Firm
			Frequency	Frequency	Frequency	Frequency	Frequency
Form B10 & Appendices 1-4	Statement of Financial Position  <u>Balance Sheet</u>	Solo  Consolidated	A/Q  B	A/Q  B	A/Q  B	A/Q  N/A	N/A  N/A
Form B20 & Appendices 1-9	Statement of Financial Position <u>Balance Sheet - Islamic Financial Institutions</u>	Solo  Consolidated	N/A  N/A	N/A  N/A	N/A  N/A	N/A  N/A	A/Q  B
Form B30	Income Statement	Solo  Consolidated	A/Q  B	A/Q  B	A/Q  B	A/Q  N/A	N/A  N/A
Form B40	Income Statement - Islamic Financial Institutions	Solo  Consolidated	N/A  N/A	N/A  N/A	N/A  N/A	N/A  N/A	A/Q  B
Form B50	Expenditure Based Capital Minimum	Solo	N/A	A/Q	A/Q	A/Q	N/A
Form B60	Capital Adequacy	Solo  Consolidated	A/Q  B	A/Q  B	A/Q  B	A/Q  N/A	A/Q  B

Number	Name	Scope	Category 1 Authorised Firm	Category 2 Authorised Firm	Category 3A, 3B & 3C Authorised Firm	Category 4 Authorised Firm	Category 5 Authorised Firm
	Schedule						
Form B70 & Appendix 1	Large Exposures Schedule	Solo Consolidated	Q B	Q B	Q B	N/A N/A	Q B
Form B80	Liquidity Schedule – Maturity Mismatch	Solo Consolidated	Q	N/A	N/A	N/A	Q
Form B90 & Appendix 1	Branch Return	Solo	A/Q	A/Q	A/Q	A/Q	A/Q
Form B120	Geographical Distribution of Assets & Liabilities	Solo Consolidated	A/Q B	A/Q B	A/Q B	N/A N/A	A/Q B
Form B130	Provisions for Impairment	Solo Consolidated	A/Q B	N/A N/A	N/A N/A	N/A N/A	A/Q B
Form B140	Exposures in Arrears	Solo  Consolidated	A/Q  B	N/A  N/A	N/A  N/A	N/A  N/A	A/  B

**Table 2 Reporting Matrix based on Authorised Firm Licensed Financial Service**

Number	Name	Applicable to the Authorised Firms licensed to conduct the following Financial Services	Scope	Frequency
Form B150	Investment Activity Schedule	Dealing in Investments as Principal Providing Credit Accepting Deposits Managing a PSIA (Unrestricted)	Solo	A/Q
Form B160	Credit Activity Schedule	Providing Credit Dealing in Investments as Principal	Solo	A/Q
Form B170	Acceptance of Deposits Schedule	Accepting Deposits	Solo	A/Q
Form B180	Wealth Management Activity	Managing Assets Managing a PSIA (Restricted) Arranging Credit or Deals in Investments Advising on Financial Products or Credit	Solo	A/Q
Form B190	Asset Management, Custody and Trust Services	Managing Assets Managing a PSIA (Restricted) Providing Custody Arranging Custody Providing Trust Services Arranging Credit or Deals in Investments Advising on Financial Products or Credit	Solo	A/Q
Form	Brokerage Activity	Dealing in Investments as Agent	Solo	A/Q

Number	Name	Applicable to the Authorised Firms licensed to conduct the following Financial Services	Scope	Frequency
B200		Dealing Investments as Principal (Matched Principal) Arranging Credit or Deals in Investments		
Form B210	Outward Remittances	Accepting Deposits Managing a PSIA (Unrestricted)	Solo	A/Q
Form B220	Inward Remittances	Accepting Deposits Managing a PSIA (Unrestricted)	Solo	A/Q
Form B230	Domestic Fund Activity	Managing a Collective Investment Fund	Solo	A/Q
Form B240	Balances Due from and Due to Head Office, Own Branches and Other Banks	Accepting Deposits Managing a PSIA (Unrestricted)	Solo	A/Q
Form B260	Acting as a Trustee of a Fund and Fund Administration Activity	Acting as the Trustee of a Fund Providing Fund Administration	Solo	A/Q
Form B270	Related Party transactions	Applicable to all the Authorised Firms	Solo	A/Q