

REPORTING (ADMINISTRATIVE FEES) 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) paragraph 23 (Fees) of Part 3 (Penalties and fees) of Schedule 1ZA (The Financial Conduct Authority);
 - (2) regulation 39 (Costs of supervision) of the Payment Accounts Regulations 2015 (SI 2015/2038);
 - (3) regulation 59 (Costs of supervision) of the Electronic Money Regulations 2011 (SI 2011/99);
 - (4) regulation 102 (Costs of supervision) of the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 (SI 2017/692);
 - (5) regulation 118 (Costs of supervision) of the Payment Services Regulations 2017 (SI 2017/752); and
 - (6) article 25 (Application of provisions of the Act to the FCA in respect of its supervision of consumer buy-to-let mortgage firms) of the Mortgage Credit Directive Order 2015 (SI 2015/910).
- 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 1 April 2026.

Amendments to the Handbook

- D. The modules of the FCA’s 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)
Prudential sourcebook for MIFID Investment Firms (MIFIDPRU)	Annex A

Supervision manual (SUP)	Annex B
Dispute Resolution: Complaints sourcebook (DISP)	Annex C

Notes

- E. In the Annexes 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 Reporting (Administrative Fees) Instrument 2026.

By order of the Board
26 March 2026

Annex A

Amendments to the Prudential sourcebook for MIFID Investment Firms (MIFIDPRU)

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

9 Reporting

9.1 Application

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- 9.1.3 G Under *SUP* 16.3.14R (as applied to reports under this chapter by *MIFIDPRU* 9.1.2R), a ~~£250~~ £100 administrative fee applies where a *firm* does not submit a complete report by the date on which that report is due under the applicable requirements and submission procedures. *SUP* 16.3.14AG explains that the *FCA* may also take disciplinary action in appropriate cases.

Annex B

Amendments to the Supervision manual (SUP)

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

16 Reporting requirements

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16.3 General provisions on reporting

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Method of submission of reports (see SUP 16.3.8 R)

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- 16.3.10 G (1) The published address of the *FCA* for postal submission of reports is:

Central Reporting <u>Returns Compliance Team</u>
The Financial Conduct Authority
PO BOX 35747 <u>12 Endeavour Square</u>
London E14 5WP <u>LONDON</u>
<u>E20 1JN</u>

- (2) The published address of the *FCA* for hand delivery of reports is:

(a)

Central Reporting <u>Returns Compliance Team</u>
The Financial Conduct Authority
12 Endeavour Square
London, <u>LONDON</u>
E20 1JN

[Editor's note: 'E20 1JN' has moved down to a new row.]

if the *firm*'s usual supervisory contact at the *FCA* is based in London, or:

(b)

Central Reporting <u>Returns Compliance Team</u>
The Financial Conduct Authority
Quayside House
127 Fountainbridge
Edinburgh EH3 8DJ <u>EDINBURGH</u>
EH3 8DJ

[*Editor's note*: 'EH3 8DJ' has moved down to a new row.]

if the *firm*'s usual supervisory contact at the *FCA* is based in Edinburgh.

- (3) The current published email address for the *FCA*'s ~~Central Reporting team~~ Returns Compliance Team is regulatory.reports@fca.org.uk. Please note that the ~~Central Reporting team~~ Returns Compliance Team does not handle general correspondence between *firms* and the *FCA*, and will not respond to queries. Accordingly, firms should not make submissions to the ~~Central Reporting team's~~ Returns Compliance Team's email address other than as directed in *SUP* 16.3.8R.

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Failure to submit reports

- 16.3.14 R If a *firm* does not submit a complete report by the date on which it is due in accordance with the *rules* in, or referred to in, this chapter or the provisions of relevant legislation and any prescribed submission procedures, the *firm* must pay an administrative fee of ~~£250~~ £100.

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16.10 Verification of firm details

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Requirement to check the accuracy of firm details and to report changes to the FCA

- 16.10.4 R (1) Within the period beginning on its accounting reference date and ending 60 business days of after its accounting reference date, a firm must check the accuracy of its firm details through the relevant section of the FCA website.

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Frequency and timing of reports: confirming that firm details remain accurate

- 16.10.4 R ...
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- (2) Within the period beginning on its accounting reference date and ending 60 business days of after its accounting reference date, a firm must submit a report to the FCA confirming that the firm details which it has checked under SUP 16.10.4R(1) remain accurate, using the appropriate online systems accessible through the FCA's website.

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16.26 Reporting of information about Directory persons

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Frequency and timing of reports: reporting to the FCA at least once every twelve months

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- 16.26.20 R (1) For the purposes of SUP 16.26.18R, the “relevant period” is the period which:
- (a) starts on the day on which the SMCR firm last:
 - (i) submitted a report to the FCA in respect of any of its Directory persons; or
 - (ii) submitted a confirmation in accordance with SUP 16.26.18R; or
 - (iii) submitted a confirmation in accordance with SUP 16.26.19R; and

- (b) ~~subject to (2), ends 364 days after the day specified in~~ on the same calendar date as (a), in the following year.
- (2) ~~If the relevant period includes the 29 February of a given year, the period ends 365 days after the day specified in paragraph (1)(a).~~
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Annex C

Amendments to the Dispute Resolution: Complaints sourcebook (DISP)

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

1 Treating complainants fairly

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1.10 Complaints reporting rules

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Information requirements

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- 1.10.6A R (1) If a *firm* does not submit a complete report by the date on which it is due, in accordance with *DISP* 1.10.5R, the *firm* must pay ~~an~~ the administrative fee ~~of £250~~ specified in *SUP* 16.3.14R.

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1.10B Payment services and electronic money complaints reporting

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Information requirements

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- 1.10B.12 R (1) If a *respondent* does not submit a complete report by the date on which it is due, in accordance with *DISP* 1.10B.10D, the *respondent* must pay ~~an~~ the administrative fee ~~of £250~~ specified in *SUP* 16.3.14R.

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