



South African Reserve Bank

From the Office of
the Registrar of Banks

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To: All banks, controlling companies, branches of foreign institutions, eligible institutions and auditors of banks or controlling companies

Directive 2/2016 issued in terms of section 6(6) of the Banks Act 94 of 1990

Domestic systemically important banks (D-SIBs) to submit group consolidated information on a six-monthly basis

Executive summary

This directive serves to inform all banks, controlling companies and auditors of banks or controlling companies of further requirements applicable to D-SIBs. These further requirements relate to the submission of credit-related statutory BA returns, based on group consolidated information, on a six-monthly basis.

1. Introduction

1.1 Internationally, the overall scope of the Basel framework is applied to internationally active banks at every tier on a consolidated basis and, consequently, all information required for international reviews and analysis in respect of the South African banking sector relates to group consolidated information. Therefore, the Office of the Registrar of Banks (this Office) requires D-SIBs to report credit-related information on a group consolidated basis, at bank and controlling company level.

2. Directive

2.1 Based on the aforesaid information, and in terms of the provisions of section 6(6) of the Banks Act 94 of 1990, D-SIBs are hereby directed to submit the credit-related statutory forms BA 200 and BA 210 biannually, based on group consolidated information, at bank and controlling company level, as further outlined in this directive.

2.2 Please take note of the following requirements with regard to the submission of the credit-related BA forms:

2.2.1 It is required that the data forms be submitted six-monthly, based on a calendar year (i.e. end-June and end-December data of each year) within 30 business days immediately following the period to which the return relates.

- 2.2.2 The first required submission relates to December 2016 data as a parallel run. The submission relating to June 2017 data shall be the first to be implemented.
- 2.2.3 Directives and interpretations for the completion of the statutory forms BA 200 and BA 210 are outlined in regulations 23 and 24 of the Regulations relating to Banks (the Regulations) respectively.
- 2.2.4 The certification and rendition of these returns shall comply with regulation 4 of the Regulations.
- 2.2.5 In line with regulation 6 of the Regulations, the returns shall be submitted electronically by using the data sets 'T8' and 'S4'. These data sets shall include the statutory forms BA 200 and BA 210 on a controlling company consolidated level and a bank consolidated level respectively.
- 2.3 Please take note that not all line items on the consolidated statutory forms BA 200 and BA 210 are mandatory. The following table outlines which line items are not mandatory in the submission of the group consolidated credit returns:

Statutory form	Line items that are not mandatory
BA 200	87 to 91, 108 to 111, 206 to 211, 282 to 286, 303 to 330 and 335 to 341
BA 210	1 to 21, 43 to 117, 215 to 256, 285 to 340 and 438 to 452

3. Audit reports

- 3.1 The statutory forms BA 200 and BA 210 on a bank and controlling company consolidated level, irrespective of year-end dates, should be audited in line with regulation 46(2)(b) of the Regulations.

4. Acknowledgement of receipt

- 4.1 Two additional copies of this directive are enclosed for the use of your institution's independent auditors. The attached acknowledgement of receipt, duly completed and signed by both the chief executive officer of the institution and the said auditors, should be returned to this Office at the earliest convenience of the aforementioned signatories.



René van Wyk
Registrar of Banks

The previous directive issued was Directive 1/2016, dated 12 April 2016.