



14 June 2017

TO: ALL AUTHORISED DEPOSIT-TAKING INSTITUTIONS

REPORTING REQUIREMENTS FOR SECURITISATION AND THE COUNTERCYCLICAL CAPITAL BUFFER

In February 2017, APRA issued for consultation two minor amendments to the reporting framework:

- to align *Reporting Standard ARS 120.0 Securitisation – Regulatory Capital* (ARS 120.0) and *Reporting Standard ARS 120.1 Securitisation – Supplementary Items* (ARS 120.1) with the revised *Prudential Standard APS 120 Securitisation* (APS 120), including consequential changes to *Reporting Standard ARS 110.0 Capital Adequacy* (ARS 110.0); and
- to capture in ARS 110.0 the countercyclical capital buffer ratio applying to authorised deposit-taking institutions (ADIs).

For each proposal, APRA received one submission. Minor amendments have been made to the reporting forms and instructions in response to the submission about the securitisation measures, including the renumbering of the reporting standards from those issued for consultation. The submission about the countercyclical capital buffer reporting requirement was fully supportive of the proposed change.

APRA is releasing today final versions of these reporting standards. The standards will come into effect on 1 January 2018.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'Pat Brennan'.

Pat Brennan
Executive General Manager
Policy and Advice Division