

Test rotation plans for the separate report of support PFS grouped by activities/authorisations and risk classification

The applicable tests for the separate report as per Circular CSSF 24/850 as amended by Circular CSSF 25/903 will be made available each year through the eDesk platform, in accordance with the PFS's authorisations and the level of risk it represents for the financial sector. The tests are divided into rotating Sets. This rotation is intended to reduce the number of tests that must be completed each year, while ensuring full coverage of all required topics over a three-year or two-year cycle, depending on the activity and the PFS risk classification.

In line with the proportionality principle, this approach also aims to reduce the workload for low-risk entities by limiting the volume of yearly applicable tests.

Client Communication Agents (art. 29-1) and/or Administrative Agents (art. 29-2) classified as Low risk			
Types of tests	Year 1	Year 2	Year 3
Operational	Yes	No	No
Transversal	Yes – Set 1	Yes – Set 2	Yes – Set 3
AML/CFT	Yes	Yes	Yes

IT systems and communication networks operators (art. 29-3), Dematerialisation service providers (art.29-5) and/or Conservation service providers (art. 29-6) classified as Low risk			
Types of tests	Year 1	Year 2	Year 3
ICT Low risk	Yes – Set 1	No	Yes – Set 2
Operational¹	No	Yes	No
Transversal	No	Yes	No
AML/CFT	Yes	Yes	Yes

¹ The operational tests apply only to operators of IT systems and communication networks (Art. 29-3) that also hold an authorisation as a Client Communication Agent (Art. 29-1) and/or an Administrative Agent (Art. 29-2), and that effectively provide such services to the financial sector, where those services are considered significant by the CSSF.

IT systems and communication networks operators (art. 29-3), Dematerialisation service providers (art.29-5) and/or Conservation service providers (art. 29-6) classified as Medium risk		
Types of tests	Year 1	Year 2
ICT Medium risk	Yes – Set 1	Yes – Set 2
Operational¹	No	Yes
Transversal	No	Yes
AML/CFT	Yes	Yes

IT systems and communication networks operators (art. 29-3), Dematerialisation service providers (art.29-5) and/or Conservation service providers (art. 29-6) classified as High risk		
Types of tests	Year 1	Year 2
ICT High risk	Yes – Set 1	Yes – Set 2
Operational¹	No	Yes
Transversal	No	Yes
AML/CFT	Yes	Yes