

**Breaks in series****1. Consolidated banking statistics on immediate borrower basis**

Period	Country	Explanation of break	International claims
			Amount in USD billions
2011 – Q4	Austria	Reclassification of reporting institutions from domestically owned banks to inside area unconsolidated offices; started reporting local currency liabilities to local residents	...
	Belgium	Change in nationality of consolidated inside area foreign banks	-1.57
	Ireland	Reclassification of reporting institutions from domestically owned banks to inside area consolidated and unconsolidated offices Local currency claims on local residents: -4.58 Local currency liabilities to local residents: -2.12 Net risk transfers: 2.53	+14.77
2011 – Q3	Finland	Change in accounting methods concerning repos from an inside area office	-3.38
2011 – Q2	Belgium	Restructuring of an inside area bank	3.98
	Germany	Reclassification of reporting institutions from inside area offices to inside area unconsolidated offices	1.5
	Norway	Changes in maturity caused by changes in the DnB's accounting system	2.3
	Spain	Incorporation of data from a credit institution acquisition Local currency claims of foreign offices: 15.4 Local currency liabilities of foreign offices: 13.9	1.1
2011 – Q1	France	Reclassification of accrual accounts Local currency claims of foreign offices: -59.40 Local currency liabilities of foreign offices: -85.76	-9.98
	Germany	Inclusion of securities held in the trading book in the reporting Net risk transfers: +35.4	—
	Spain	Increase in domestic banks reporting population Local currency claims of foreign offices: 15.1 Local currency liabilities of foreign offices: 17.0 Net risk transfers: 0.0	6.9
	Turkey	Reclassification of reporting institutions from domestically owned banks to inside area unconsolidated offices Net risk transfers: ...	...



Period	Country	Explanation of break	International claims
			Amount in USD billions
	Chinese Taipei	Reclassification of three consolidated inside area foreign banks into unconsolidated inside area foreign banks	3.6
2010 – Q4	All reporting countries	Break-up of Netherlands Antilles into "Bonaire, Saint Eustatius and Saba", Curacao and Sint Maarten	—
	France	Reclassification of reporting institutions Local currency claims of foreign offices: –211.6 Local currency liabilities of foreign offices: –62.9 Net risk transfers: –7.6	–32.6
	Germany	Transfer of positions from "Deutsche Pfandbriefbank" to the Bad Bank "FMS Wertmanagement" (a non bank) and change of ownership of a bank and other reasons Net risk transfers: -1.9	–11.1
	Ireland	Restructuring of a large international banking group and the closure of domestic offices by a foreign bank Local currency claims of foreign offices: –22.0 Local currency liabilities of foreign offices: –21.6 Net risk transfers: 4.2	–164.3
	Sweden	Change in reporting population	–1.0
	Turkey	Reclassification of reporting institutions	0.0
	United Kingdom	Restructuring within the population of reporting banks	...
2010 – Q3	Germany	Acquisition of domestic bank by outside area bank	—
2010 – Q2	Luxembourg	Decrease in reporting population of domestic, inside area and outside area banks	–73.4
	Finland	Increase in reporting population Local currency claims of foreign offices: 0.1 Local currency liabilities of foreign offices: —	5.3
	Netherlands	Change in population of domestic banks Local currency claims of foreign offices: ... Local currency liabilities of foreign offices: ...	...
	Germany	Acquisition of foreign offices by domestic banks Local currency claims of foreign offices: 11.4 Local currency liabilities of foreign offices: 8.7	—
	Ireland	Change in reporting population of domestic, inside area, and outside area banks Local currency claims of foreign offices: — Local currency liabilities of foreign offices: —	–15.4



Period	Country	Explanation of break	International claims
			Amount in USD billions
2010 – Q1	Australia	Improved data quality and better allocation of counterparty country by domestic banks. Local currency claims of foreign offices: 0.00 Local currency liabilities of foreign offices: 0.76	14.41
	Belgium	Increase in reporting population of inside area banks	9.2
	Germany	Acquisition of outside area bank by domestic bank Local currency claims of foreign offices: 0.2 Local currency liabilities of foreign offices: 1.6	–
	Austria	Reclassification of bank from Outside Area and Unconsolidated to Inside Area Banks	–6.5
	Greece	Inclusion of previously omitted claims by an Inside Area bank. Correction of sectoral classification by a Domestic bank.	4.6
	France	Change in domestic bank reporting population Local currency claims of foreign offices: –7.8 Local currency liabilities of foreign offices: –7.7	0.0
2009 – Q4	Austria	Acquisition of a foreign bank Local currency claims of foreign offices: 10.2 Local currency liabilities of foreign offices: –	–9.5
	Belgium	Sale of a domestic bank Local currency claims of foreign offices: –82.7 Local currency liabilities of foreign offices: –98.9	–241.6
	France	Acquisition of a foreign bank Local currency claims of foreign offices: 234.2 Local currency liabilities of foreign offices: 138.0	229.2
	Germany	Sale of foreign branches by domestic banks Local currency claims of foreign offices: –24.7 Local currency liabilities of foreign offices: –10.6	–27.3
	Greece	Reclassification of inside area foreign bank as Domestic bank Local currency claims of foreign offices: 18.5 Local currency liabilities of foreign offices: 10.0	37.6
	Sweden	Change in domestic bank reporting population Local currency claims of foreign offices: – Local currency liabilities of foreign offices: –	3.1
	Switzerland	Reclassification of foreign unit of a domestic bank. Acquisition of domestic unit of foreign bank. Local currency claims of foreign offices: –75.5 Local currency liabilities of foreign offices: –78.4	–76.2



Period	Country	Explanation of break	International claims
			Amount in USD billions
2009 – Q3	Australia	Change of reporting methodology by major reporting bank Local currency claims of foreign offices: 1.3 Local currency liabilities of foreign offices: –4.0	–4.6
	Brazil	Acquisition of an inside area foreign bank Local currency claims of foreign offices: – Local currency liabilities of foreign offices: –	0.6
	France	Merger of domestic banks Local currency claims of foreign offices: –30.8 Local currency liabilities of foreign offices: –42.2	–202.2
	Germany	Reclassification of certain loans as trust business on behalf of a non-bank. Acquisition of a foreign bank Local currency claims of foreign offices: 0.6 Local currency liabilities of foreign offices: 0.4	–15.4
	Spain	Sale of foreign unit of a domestic bank Local currency claims of foreign offices: –11.8 Local currency liabilities of foreign offices: –10.7	–
2009 – Q2	Germany	Change in reporting population between Inside Area, Outside Area and Domestic Banks Local currency claims of foreign offices: –0.4 Local currency liabilities of foreign offices: –2.2	–4.7
	Ireland	Change in reporting population between Inside Area and Domestic Banks Local currency claims of foreign offices: – Local currency liabilities of foreign offices: –	4.5
2009 – Q1	Spain	Acquisition of foreign bank by domestic bank Local currency claims of foreign offices: 69.1 Local currency liabilities of foreign offices: 69.0	0.3
	Sweden	Change in reporting population	2.5
	United Kingdom	Increase in reporting population due to inclusion of building societies Local currency claims of foreign offices: 1.4 Local currency liabilities of foreign offices: 4.3	33.2
	United States	Increase in reporting population, including of the former Investment Banks Local currency claims of foreign offices: 220.6 Local currency liabilities of foreign offices: 184.9	733.9
2008 – Q4	Belgium	Sale of a foreign bank Local currency claims of foreign offices: –234.5 Local currency liabilities of foreign offices: –347.0	–133.9
	France	Change in reporting population Local currency claims of foreign offices: 6.7	8.1



Period	Country	Explanation of break	International claims
			Amount in USD billions
	Germany	Change in nationality of banks among domestic, inside area and outside area foreign banks Local currency claims of foreign offices: -7.6 Local currency liabilities of foreign offices: -4.0	8.7
	Italy	Acquisition of a foreign bank Local currency claims of foreign offices: 4.3 Local currency liabilities of foreign offices: 3.8	1.2
	Netherlands	Acquisition of a foreign bank Local currency claims of foreign offices: 1.9 Local currency liabilities of foreign offices: -	29.4
	Spain	Acquisition of a foreign bank. Change in nationality of banks among domestic, inside area and outside area foreign banks. Begins reporting International Claims with maturity breakdown, previously estimated. Local currency claims of foreign offices: 80.4 Local currency liabilities of foreign offices: 75.9	22.8
	2008 – Q3	Brazil	Change of nationality of an inside area foreign bank Local currency claims of foreign offices: - Local currency liabilities of foreign offices: -
2008 – Q3	Germany	Change in nationality of banks among inside area and outside area foreign banks	5.6
	Ireland	Four institutions change from reporting as Outside Area Foreign Office to Inside Area Foreign Office	-40.1
	Netherlands	Sale of a foreign bank Local currency claims of foreign offices: -45.5 Local currency liabilities of foreign offices: -45.5	-
	Spain	Acquisition of a foreign bank Local currency claims of foreign offices: 50.0 Local currency liabilities of foreign offices: 41.0	-
2008 – Q2	Netherlands	Sale of a foreign bank Local currency claims of foreign offices: -68.9 Local currency liabilities of foreign offices: -68.9	-
2008 – Q1	Germany	Change in nationality of banks Domestic banks: -2.6 Outside area foreign banks: 2.6	
2007– Q4	Chinese Taipei	Reclassification of a domestic bank as Inside Area foreign bank Local currency claims of foreign offices: - Local currency liabilities of foreign offices: -	-6.5



Period	Country	Explanation of break	International claims
			Amount in USD billions
	France	Reclassification of one institution Local currency claims of foreign offices: 250.5 Local currency liabilities of foreign offices: 72.7 Net risk transfers: 1.4	310.6
	Germany	Acquisition of a foreign bank Local currency claims of foreign offices: 14.4 Local currency liabilities of foreign offices: 8.2	62.4
	Italy	Reclassification of some foreign banks from outside area foreign banks to inside area foreign banks	-6.1
	Netherlands	Sale of a foreign bank Local currency claims of foreign offices: -9.3 Local currency liabilities of foreign offices: -11.3	1.9
	Turkey	Sale of a domestic bank Local currency claims of foreign offices: - Local currency liabilities of foreign offices: -	-0.3
2007 – Q3	Chinese Taipei	Reclassification of a domestic bank as Inside Area foreign bank Local currency claims of foreign offices: - Local currency liabilities of foreign offices: -	-4.4
2007 – Q2	Turkey	Acquisition of domestic bank by an outside area foreign bank. Begins to report positions of other outside area foreign banks for the first time. Local currency claims of foreign offices: - Local currency liabilities of foreign offices: -	0.2
2007 – Q1	Finland	Sale of a domestic bank Local currency claims of foreign offices: - Local currency liabilities of foreign offices: -	-1.8
	Denmark	Acquisition of a foreign bank Local currency claims of foreign offices: 28.9 Local currency liabilities of foreign offices: 24.7	2.0
	Germany	Reclassification of foreign subsidiaries from outside area foreign banks to inside area foreign banks	-320.2
	Italy	Inclusion of new foreign subsidiaries as domestic bank under Italian parent	621.8
	Luxembourg	Change in nationality of banks Domestic banks Inside area foreign banks Outside area foreign banks	132.5 -54.5 -23.1
2006 – Q4	All reporting countries	Begin reporting vis-à-vis Serbia, Montenegro and Residual Former Serbia & Montenegro	-
	Austria	Increase in reporting population (inclusion of additional foreign branches of domestic banks)	25.3



Period	Country	Explanation of break	International claims
			Amount in USD billions
	Germany	Nationality of Greek bank changed to French and two polish subsidiaries have been acquired by Italian bank	-16.2
	Greece	A Greek bank has acquired a Turkish bank and Cypriot banks have acquired two Greek banks	5.5
	Panama	Acquisition of a domestic bank by a British bank and nationality changes of an outside foreign bank to inside area foreign bank	-2.0
	Turkey	Sale of a domestic bank Local currency claims of foreign offices: – Local currency liabilities of foreign offices: –	-1.5
	2006 – Q3	Greece	A Greek bank acquired by a French bank and increase in reporting population for outside area foreign banks category
	France	Acquisition of an Italian bank	18.6
2006 – Q1	Canada	Four large Canadian banks started consolidating the positions of their investment dealer subsidiaries	27.4
	Greece	Move to quarterly reporting. Inclusion of domestic cooperative banks; and inside and outside area foreign banks and subsidiaries in the reporting population	4.1
	Italy	Two Italian banks have been taken over by French and Dutch banks (Decline for domestic banks was 12.6 billions USD)	-1.9
	Netherlands	Increase in reporting population (change only in local claims of domestic banks' foreign affiliates in local currency by 55.7 billions)	–
	Sweden	Increase in reporting population	19.8
	United States	Increase in reporting population, reporting of local claims of foreign affiliates in foreign currency under international claims and no more included under 'local claims of foreign affiliates in local currency', local liabilities in foreign currencies are no more included under 'local liabilities in local currency' of domestic banks' foreign affiliates	88.9
2005 – Q4	Germany	Takeover of the German Bayerische Hypo- und Vereinsbank AG by the Italian Unicredito Italiano S.p.A. (decline in amount for domestically owned banks was USD 193.9 billions. The overall increase of USD 98.7 billions is due to classification of these banks under outside area foreign banks because Italy could not include these banks under its reporting).	98.7
	Mexico	Inclusion of development banks in the reporting population. Improved compilation methodology as per the BIS guidelines and more accurate maturity and sector breakdown of international claims.	5.6
2005 – Q3	Singapore	Inclusion of inside and outside area foreign banks and subsidiaries and increase in reporting population	129.2



Period	Country	Explanation of break	International claims
			Amount in USD billions
2005 – Q2	Austria	Increase in reporting population and reporting of risk transfers data. Starts reporting “local claims in local currency” that are booked by Austrian banks’ foreign offices	95.1
	Spain	Change of accounting procedures (IAS 39)	-52.3
	Switzerland	Fully compliant for risk transfers and ultimate risk data..	-
2005 – Q1	Belgium	Undisbursed credit commitments and back-up facilities; and claims on banks with head offices outside the country of residence, are no longer reported	-
	Canada and Finland	Undisbursed credit commitment and back-up facilitates no longer reported	-
	Germany	Reclassification of an inside area foreign bank from unconsolidated to consolidated	-3.7
	Ireland	Move to quarterly reporting	-
	Singapore	Move to quarterly reporting. Reporting of complete maturity breakdown	-
2004 – Q4	All countries with the exception of Austria, Belgium, Finland, India, Luxembourg, Panama, Spain, Sweden and Switzerland discontinued reporting item undisbursed credit commitments and back-up facilities.		-
	All countries with the exception of Austria, Belgium, Brazil, Finland, Spain, Sweden, Switzerland and United Kingdom discontinued reporting item claims on banks with head offices outside the country of residence.		-
	These two data items are now collected on a voluntary basis.		
	The risk transfers data of United Kingdom are fully compliant. Prior to 2004 Q4, the United Kingdom did not report risk transfers of foreign affiliates’ claims in local currency with local residents.		-
	Belgium	Reporting of data for inside area foreign banks and subsidiaries and increase in reporting population	-3.9
	Finland	Sale of a domestic bank Local currency claims of foreign offices: -3.6 Local currency liabilities of foreign offices: -12.1	-36.8
	Spain	Increase in reporting population (for Domestically Owned banks, mainly vis-à-vis United Kingdom)	15.6
Sweden	Increase in reporting population (for Domestically Owned banks)	65.2	
	United Kingdom	Fully compliant for risk transfers and ultimate risk data.	-
2004 – Q1	United Kingdom	Enhanced/modified reporting of data for inside and outside area foreign banks and subsidiaries	514.7
2003 – Q4	Australia	New reporting country	224.3
	Greece	New reporting country	49.1
	Mexico	New reporting country	3.8



Period	Country	Explanation of break	International claims
			Amount in USD billions
2003 – Q2	France	Separate reporting of positions on an immediate borrower and ultimate risk basis	–
		Reporting of complete sector breakdown (public sector data had previously been included in non-bank private sector data)	–
		Maturity breakdown of total claims now also includes maturity breakdown of holdings of securities	–
2003 – Q1	Denmark	Detailed country breakdown and local currency positions of foreign affiliates of domestically owned banks. Inclusion of inside area foreign banks and subsidiaries. Changes in accounting practices	–23.6
	Luxembourg	Compliance in reporting as per the BIS guidelines. This comprises proper allocation of claims of inside area and outside area foreign banks. Also reporting of complete maturity breakdown	–203.3
2002 – Q4	Brazil	New reporting country	16.4
	Chile	New reporting country	1.6
	Panama	New reporting country	14.6
	Netherlands	Data on local claims in local currencies now also include reporting countries as vis-à-vis countries	227.2
2002 – Q1	Germany	Data are now available on a fully consolidated basis; maturity breakdown vis-à-vis other reporting countries is now also based on remaining maturities; data on undistributed credit commitments are now also available vis-à-vis other reporting countries.	–
		Data on maturity bracket of over 1 year and up to 2 years and data on claims on banks with head offices outside the country of residence are no longer available.	–
2001 – Q4	India	New reporting country	19.1
2001 – Q2	Austria	One domestic bank has owned by a German bank	50.0
	Germany	One German bank acquired an Austrian bank Local currency claims of foreign offices: 28.3 Local currency liabilities of foreign offices: 17.7	105.3
2000 – Q4	Singapore	New reporting country	38.8
	Chinese Taipei	New reporting country	51.4
	Turkey	New reporting country	17.0
	Switzerland	Change of accounting procedures	–37.6
2000 – Q2	France	Inclusion of securities with a variable income (eg equity securities) in the unallocated maturity bracket	40.5
1999 – Q4	Portugal	New reporting country	52.3
1999 – Q2	All reporting countries	Inclusion of reporting countries as vis-à-vis countries Inclusion of data on an ultimate risk basis	4001.3 –
	Luxembourg	Enhanced reporting for inside area foreign banks	444.5



Period	Country	Explanation of break	International claims
			Amount in USD billions
1998 – Q4	Luxembourg	Decrease in number of reporting domestic banks (– 6.2) and started reporting positions of inside area foreign banks ( 51.8)	45.6
1997 – Q4	France	Increase in reporting population	8.1
	Germany	Inclusion of claims of foreign banks' affiliates	8.9
	Hong Kong	New reporting country	419.6
	Netherlands	Inclusion of positions vis-à-vis international organisations	2.2
	Spain	Increase in reporting population	5.5
	United Kingdom	Increase in reporting population	12.2
1997 – Q2	Switzerland	Increase in reporting population	24.2
	United States	Exclusion of local foreign currency claims Inclusion of local foreign currency claims in local currency positions	–25.9 27.8
1995 – Q4	Japan	Inclusion of trust account balances in foreign currencies	5.0
1994 – Q4	Germany	Increase in reporting population	13.0
1994 – Q2	All reporting countries	Exclusion of Norway as vis-à-vis country (for current and historical periods)	–17.9
	Norway	New reporting country	1.2
1993 – Q4	All reporting countries	Introduction of successor republics to former Soviet Union, Czechoslovakia and Yugoslavia	–
	France	Inclusion of holdings of debt securities	7.5
	Luxembourg	Reporting of sectoral breakdown. Increase in reporting population	6.6
1993 – Q2	United Kingdom	Increase in the number of reporting banks	28.9
1992 – Q4	Denmark	Increase in the number of reporting banks, reporting of sectoral breakdown	0.3
1991 – Q4	Italy	Inclusion of Special Credit Institutions	7.3
1990 – Q2	All other reporting countries	Exclusion of positions vis-à-vis German Democratic Republic	–13.3
	United States	Increase in the number of reporting institutions	6.4
1989 – Q4	Denmark	Inclusion of securities held by banks	1.6
1989 – Q2	France	Up to June 1989, reporting of external assets net of provisions; henceforth, reporting of external assets on a gross basis	3.5
1985 – Q4	Finland	New reporting country	2.9
	France	Availability of maturity-breakdown	–
	Spain	New reporting country	12.1



## Breaks in series

### 2. Consolidated banking statistics on ultimate risk basis

Period	Country	Explanation of break	Foreign claims
			Amount in USD billions
2011 – Q4	Austria	Decrease in domestic banks reporting population	...
	Ireland	Decrease in domestic banks reporting population Cross-border claims: -121.05 Local claims of foreign offices in all currencies: -4.58 Derivatives contracts: -44.01 Guarantees extended: - Credit commitments: -0.46	-125.63
2011 – Q3	Germany	Methodological revision Change in cross-border claims: -114.17 Change in local claims of foreign offices in all currencies: 114.17	—
	United Kingdom	Improvements in reporting practice Change in cross-border claims on Jersey: -15.10 Change in guarantees extended: ...	-15.10
2011 – Q2	Netherlands	Reclassification of claims by one reporting bank from Ireland to United States, West Indies UK and Cayman Islands and from the Greek non-bank private sector to the Greek public sector Change in cross-border claims: 0 Change in local claims of foreign offices in all currencies: 0	—
	Spain	Incorporation of data from a credit institution acquisition Cross-border claims: -5.8 Local claims in all currencies: 20.1 Derivatives contracts: 0.2 Guarantees extended: 0.5 Credit commitments: 2.4	14.3
2011 – Q1	France	Reclassification of accrual accounts Cross-border claims: -9.98 Local claims in all currencies: -59.39	-69.38
	Germany	Inclusion of securities held in the trading book Cross-border claims: 29.1 Local claims in all currencies: -5.7	35.4
	Spain	Increase in domestic banks reporting population Cross-border claims: 0.1 Local claims in all currencies: 22.0 Derivatives contracts: 0.1 Guarantees extended: 2.9 Credit commitments: 4.0	22.1



Period	Country	Explanation of break	Foreign claims
			Amount in USD billions
	Turkey	Reclassification of reporting institutions from domestically owned banks to inside area unconsolidated offices  Cross-border claims: ... Derivatives contracts: ...	...
2010 – Q4	All reporting countries	Break-up of Netherlands Antilles into "Bonaire, Saint Eustatius and Saba", Curacao and Sint Maarten	—
	France	Reclassification of reporting institutions  Local claims of foreign offices in all currencies: –208.8	–335.8
	Germany	Transfer of positions from "Deutsche Pfandbriefbank" to the Bad Bank "FMS Wertmanagement" (a non bank) and change of ownership of a bank and other reasons  Cross-border claims: -21.1 Local claims of foreign offices in all currencies: –5.0 Derivatives contracts: ... Guarantees extended: ...	–26.2
	Ireland	Restructuring of a large international banking group and the closure of domestic offices by a foreign bank	–170.0
	Sweden	Change in reporting population	–0.9
	Turkey	Reclassification of reporting institutions	–0.5
	United Kingdom	Restructuring within the population of reporting banks	...
2010 – Q3	Belgium	Change in methodology for risk allocation of derivatives data  Derivatives contracts: 9.3	—
	Germany	Acquisition of domestic bank by outside area bank  Cross-border claims: — Local claims of foreign offices in all currencies: —	–0.5
2010 – Q2	Finland	Increase in reporting population  Cross-border claims: 2.5 Local claims of foreign offices in all currencies: 0.1	2.6
	Netherlands	Change in reporting population of domestic banks  Cross-border claims: ... Local claims of foreign offices in all currencies: ...	...
	Germany	Change in population of domestic banks  Cross-border claims: 11.2 Local claims of foreign offices in all currencies: 0.2	11.4
	Ireland	Change in reporting population  Cross-border claims: 13.6 Local claims of foreign offices in all currencies: —	13.6



Period	Country	Explanation of break	Foreign claims
			Amount in USD billions
2010 – Q1	Australia	Improved data quality and better allocation of counterparty country. Cross-border claims: 6.32 Local claims of foreign offices in all currencies: 3.56	9.88
	Switzerland	Change in reporting methodology of credit lines Credit commitments: –164.6	–
	Germany	Acquisition of outside area bank by domestic bank Cross-border claims: 1.7 Local claims of foreign offices in all currencies: 1.2	2.9
	France	Change in domestic bank reporting population Cross-border claims: 0.0 Local claims of foreign offices in all currencies: –7.8	–7.8
2009 – Q4	Austria	Acquisition of a foreign bank Cross-border claims: 2.7 Local claims of foreign offices in all currencies: 8.9	11.6
	Belgium	Sale of a domestic bank Cross-border claims: –238.5 Local claims of foreign offices in all currencies: –100.7	–339.2
	France	Acquisition of a foreign bank Cross-border claims: 251.9 Local claims of foreign offices in all currencies: 213.5	465.4
	Germany	Sale foreign branches by domestic banks Cross-border claims: 18.3 Local claims of foreign offices in all currencies: –68.6	–51.9
	Greece	Reclassification of Inside Area Foreign bank as Domestic bank Cross-border claims: 23.4 Local claims of foreign offices in all currencies: 20.0	43.4
	Sweden	Change of reporting population Cross-border claims: 3.1 Local claims of foreign offices in all currencies: –	3.1
	Switzerland	Reclassification of foreign unit of a domestic bank. Acquisition of domestic unit of foreign bank. Cross-border claims: –57.6 Local claims of foreign offices in all currencies: –101.0	–158.7
2009 – Q3	Australia	Change of reporting methodology by major reporting bank Cross-border claims: 1.7 Local claims of foreign offices in all currencies: –3.6	–1.8



Period	Country	Explanation of break	Foreign claims
			Amount in USD billions
	France	Merger of domestic banks Cross-border claims: -204.0 Local claims of foreign offices in all currencies: -30.0	-234
	Germany	Reclassification of certain loans as trust business on behalf of a nonbank. Acquisition of a foreign bank. Cross-border claims: -15.4 Local claims of foreign offices in all currencies: -1.5	-16.9
	Spain	Sale of foreign unit of a domestic bank Cross-border claims: - Local claims of foreign offices in all currencies: -11.8	-11.8
2009 – Q2	Germany	Decrease in reporting population of Inside Area Banks Cross-border claims: -4.0 Local claims of foreign offices in all currencies: -1.2	-5.2
	Ireland	Increase in reporting population of Inside Area Banks Cross-border claims: 4.9 Local claims of foreign offices in all currencies: -	4.9
2009 – Q1	Spain	Acquisition of a foreign bank Cross-border claims: 0.2 Local claims of foreign offices, all currencies: 69.2	69.4
	Sweden	Change in reporting population Cross-border claims: 2.3 Local claims of foreign offices in all currencies: 0.3	2.5
	United Kingdom	Increase in reporting population due to inclusion of building societies Cross-border claims: 31.7 Local claims of foreign offices in all currencies: 1.9	33.6
	United States	Increase in reporting population, inclusion of the former Investment Banks Cross-border claims: 993.2 Local claims of foreign offices in all currencies: 340.5	1333.7
2008 – Q4	Belgium	Sale of a foreign bank Cross-border claims: -82.9 Local claims of foreign offices in all currencies: -284.3	-367.2
	Germany	Change in nationality of banks among domestic, inside area and outside area foreign banks Cross-border claims: -16.4 Local claims of foreign offices in all currencies: -5.4	-22.2
	Italy	Acquisition of a foreign bank Cross-border claims: - Local claims of foreign offices in all currencies: 5.5	5.5



Period	Country	Explanation of break	Foreign claims
			Amount in USD billions
	Netherlands	Acquisition of a foreign bank Cross-border claims: 61.3 Local claims of foreign offices in all currencies: 10.8	72.2
	Spain	Acquisition of a foreign bank. Change in nationality of banks among domestic, inside area and outside area foreign banks Cross-border claims: 19.8 Local claims of foreign offices in all currencies: 83.3	103.1
2008 – Q3	Netherlands	Sale of a foreign bank Cross-border claims: 0.0 Local claims of foreign offices in all currencies: –45.5	–45.5
	Spain	Acquisition of a foreign bank Cross-border claims: 0.0 Local claims of foreign offices in all currencies: 50.0	50.1
	France	Improved reporting of derivatives exposure Derivatives: 130	–
2008 – Q2	Netherlands	Sale of a foreign bank Cross-border claims: 0.0 Local claims of foreign offices in all currencies: –68.9	–68.9
2008 – Q1	Germany	Change in nationality of banks	20.6
	Turkey	Acquisition of domestic bank by an outside area foreign bank Cross-border claims: –0.3 Local claims of foreign offices in all currencies: –	–0.3
2007 – Q4	Chinese Taipei	Reclassification of a domestic bank as Inside Area foreign bank Cross-border claims: –7.4 Local claims of foreign offices in all currencies: –	–7.4
	France	Reclassification of one institution Local claims in all currencies: 271.8 Derivatives: 11.0 Guarantees extended: 8.9 Credit commitments: 12.3	312.0
	Germany	Acquisition of a foreign bank Cross-border claims: 59.1 Local claims of foreign offices in all currencies: 27.2	86.3
	Netherlands	Sale of a foreign bank Cross-border claims: 0.3 Local claims of foreign offices in all currencies: –7.7	–7.4



Period	Country	Explanation of break	Foreign claims
			Amount in USD billions
	Turkey	Sale of a domestic bank Cross-border claims: -0.3 Local claims of foreign offices in all currencies: -	- 0.3
2007 – Q3	Chinese Taipei	Reclassification of a domestic bank as Inside Area foreign bank Cross-border claims: -5.3 Local claims of foreign offices in all currencies: -	-5.3
2007 – Q2	Turkey	Acquisition of domestic bank by an outside area foreign bank Cross-border claims: -0.6 Local claims of foreign offices in all currencies: -	-0.6
2007 – Q1	Austria	Starts reporting derivatives positions (31.5 bn)	-
	Finland	Sale of a domestic bank Cross-border claims: -3.8 Local claims of foreign offices in all currencies: -	-4.0
	Italy	Inclusion of new foreign subsidiaries as domestic bank under Italian parent. This also led to changes in derivatives (26.7), Guarantees (248.1) and credit commitments (78.6).	621.8
	All reporting countries	Begin reporting vis-à-vis Serbia, Montenegro and Residual Former Serbia & Montenegro	-
2006 – Q4	Austria	Increase in reporting population (inclusion of additional foreign branches of domestic banks)	27.1
	Greece	A Greek bank has acquired a Turkish bank and Cypriot banks have acquired two Greek banks	14.2
	Turkey	Sale of a domestic bank Cross-border claims: -1.1 Local claims of foreign offices in all currencies: -	-1.1
2006 – Q3	Greece	A Greek bank acquired by a French bank	-3.1
	France	Acquisition of an Italian bank	96.0
2006 – Q1	Canada	Four large Canadian banks started consolidating the positions of their investment dealer subsidiaries	61.1
	Italy	Two Italian banks have been taken over by French and Dutch banks	-15.2
	Netherlands	Increase in reporting population	55.7
	Sweden	Increase in reporting population	18.1
	United States	Increase in reporting population, sector classification of local claims in all currencies are provided (earlier these were classified under unallocated) and guarantees are separately reported (no more included under 'credit commitments').	59.6
2005 – Q4	Germany	Takeover of the German Bayerische Hypo- und Vereinsbank AG by the Italian Unicredito Italiano S.p.A.	287.9



Period	Country	Explanation of break	Foreign claims
			Amount in USD billions
2005 – Q2	Austria, Spain, Sweden and Switzerland	Started reporting ultimate risk data	2,396.3
2005 – Q1	Canada, Finland, India and Singapore	Started reporting ultimate risk data	604.4
2004 – Q4	Australia, Belgium, Chile, France, Germany, Greece, Ireland, Italy, Japan, the Netherlands, Norway, Portugal, Chinese Taipei, Turkey, the United Kingdom and the United States	Reporting of ultimate risk data started with country, sector and type breakdown. Derivatives contracts (positive market values only), guarantees extended and credit commitments are also collected on ultimate risk basis.	–
2003 – Q4	Australia and Greece	New reporting country. Also started reporting of risk transfers data for vis-à-vis countries as additional information.	–
2003 – Q2	France	Started reporting of risk transfers data for vis-à-vis countries as additional information	–
2002 – Q4	Brazil and Chile	New reporting country. Also started reporting of risk transfers data for vis-à-vis countries as additional information.	–
2001 – Q4	India	New reporting country. Also started reporting of risk transfers data for vis-à-vis countries as additional information.	–
2000 – Q4	Chinese Taipei	New reporting country. Also started reporting of risk transfers data for vis-à-vis countries as additional information.	–
2000 – Q3	Norway	Started reporting of risk transfers data for vis-à-vis countries as additional information	–
1999 – Q2	All reporting countries (as of 1992 Q2) except Austria, Denmark, France, Luxembourg, Norway and Panama	Reporting of risk transfers data for vis-à-vis countries started as additional information under the framework of claims on immediate borrower basis.	–