



## BIS locational banking statistics

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# Reporting practices by country, as of 31 December 2015

## Australia

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	75	19 banks provide nil returns as they do not hold international assets or liabilities
Official institutions, Central bank	No	
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No	
Other financial institutions, Money market funds	No	
Other financial institutions, Other	No	
Other financial institutions, Securities brokers/ houses	No	
Other financial institutions, Trade-related	No	
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Over 90	
Types of bank and bank-like reporting institutions	All licensed banks	

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits received (funds received on a trust basis)	Yes
Own issues of securities (in banks' own name, but on behalf of third parties)	Yes

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Breakdown by currency	Yes
Definition used	All issues in domestic currency issued abroad and all issues in foreign currency
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes
Separate reporting of market value data possible	No

#### **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	Equities, participations, derivative contracts, working capital, accrued interest

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	All countries reported
Currency breakdown, external assets and liabilities	7 currencies reported
Currency breakdown, positions vis-à-vis official monetary authorities	7 currencies reported
Sectoral breakdown	Banks, non-banks, related banks and official monetary reported

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	No	Instructions issued by APRA
Recommended definition of a bank, home country definition	Yes	
Recommended definition of a bank, international standard	No	
Recommended definition of a bank, reporting country definition	No	
Use of banks' own knowledge/practise	Yes	

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	
Data on total assets or liabilities	No
Sectoral breakdown	

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	In foreign currency only	
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Yes	
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	No	OMAs have always been broken down by country in locational data. Only in consolidated is it reported separately.
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks	

### **LBS-13 Valuation rules applied by reporting countries**

General	Assets and liabilities are valued at book value. The trading portfolio is valued at market price, the banking book at face value or cost price
Treatment of specific items, derivatives	Fair value
Treatment of specific items, discounted and zero coupon bonds	Market value
Treatment of specific items, loans acquired in the secondary market	Market value
Treatment of specific items, loans subject to trading	Market value
Treatment of specific items, other securities	Market value
Treatment of specific items, securitised loans	Market value

### **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	No

### **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes: as accrued
Reduction of external assets due to provisions	No

### **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	At least 50% ownership
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## **LBS-17** **Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	Yes
External assets and liabilities in domestic currency, by own offices	Yes
External assets and liabilities in domestic currency, by parent country	Yes
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	NA
External assets and liabilities in foreign currency, by official monetary authorities	Yes
External assets and liabilities in foreign currency, by own offices	Yes
External assets and liabilities in foreign currency, by parent country	Yes
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	Yes

## **LBS-18** **Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	No
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	No
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	No
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Yes
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	Yes
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes
Please provide web-link to your published MFS statistics: URL:	

## **LBS-20** **Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?	No
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## **LBS-99** **Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics

## Austria

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	346	
Official institutions, Central bank	No	
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No	
Other financial institutions, Money market funds	No	
Other financial institutions, Other	No	
Other financial institutions, Securities brokers/ houses	No	
Other financial institutions, Trade-related	Yes	
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	nearly 100	
Types of bank and bank-like reporting institutions	Commercial banks, savings banks and specialised credit	

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	No	
Inclusions of loans and deposits, Financial leases	Yes	As far as reported by credit institutions
Inclusions of loans and deposits, Promissory notes	Yes	
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes (N)	
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No	
Inclusions of loans and deposits, Subordinated loans	Yes	
Separate reporting of loans and deposits	Yes	

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes	
Criterion for inclusion, Residence of drawee	Yes	
Criterion for inclusion, Residence of presenter	No	
Is "à forfait" trade credit included?	Yes	
Is "en pension" paper included?	Yes	



## **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No
Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

## **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

## **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	No	
Breakdown by country	Yes, but only on a country of issuance basis	only for EU-countries
Breakdown by currency	Yes	
Definition used	All issues	
Separate reporting of own issues of securities	Yes	
Short-term securities included	Yes (only contractual maturity for maturity breakdown)	

## **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	No
Separate reporting of market value data possible	No

## **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes	
Breakdowns by country	Yes	
Breakdowns by currency	Yes	
Separate reporting of other assets and liabilities	Yes	For assets only
Types of other assets or liabilities included in the reported data	Equities, participations, shares of money market funds	

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	counterparty-country breakdown of debt securities liabilities only for EU-countries
Currency breakdown, external assets and liabilities	No gaps
Currency breakdown, positions vis-à-vis official monetary authorities	No gaps
Sectoral breakdown	No gaps

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes	
Recommended definition of a bank, home country definition	No	
Recommended definition of a bank, international standard	EC	Vis-à-vis business partners in the European Union, reporting banks are advised to use the definition of monetary financial institutions (other than central banks) formulated by the ECB and used in ESA 1995. Due to a better definition of home country in
Recommended definition of a bank, reporting country definition	No	
Use of banks' own knowledge/practise	No	

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	
Data on total assets or liabilities	
Sectoral breakdown	No gaps

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	Not since Stage 2 enhancements, information available in sectoral breakdown
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non- banks	Banks

### **LBS-13 Valuation rules applied by reporting countries**

General	All assets and liabilities are valued at book value. The trading portfolio is valued at market price, the banking book at face value or cost price
Treatment of specific items, derivatives	no derivatives included
Treatment of specific items, discounted and zero coupon bonds	Market value
Treatment of specific items, loans acquired in the secondary market	Cost price
Treatment of specific items, loans subject to trading	Face value
Treatment of specific items, other securities	Cost price or market value
Treatment of specific items, securitised loans	Cost price or market value

### **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	No	
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No	
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	Yes	No complete geographical breakdown
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	No	

### **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes: as interest falls due	
Reduction of external assets due to provisions	No	Provisions created against claims on specific debtor countries are generally not deducted from statistics supplied to the BIS.

### **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	At least 50% ownership
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## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	No gaps	
External assets and liabilities in domestic currency, by own offices	Position "related offices" in LBS/N and LBS/R only branches, not subsidiaries or head offices. But positions versus subsidiaries and head offices are included in "Total" and "Banks" Position.	
External assets and liabilities in domestic currency, by parent country	Only for some parent countries	Remaining countries only in parent country groups
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	No gaps	
External assets and liabilities in foreign currency, by official monetary authorities	No gaps	
External assets and liabilities in foreign currency, by own offices	Position "related offices" in LBS/N and LBS/R only branches, not subsidiaries or head offices. But positions versus subsidiaries and head offices are included in "Total" and "Banks" Position.	
External assets and liabilities in foreign currency, by parent country	Only for some parent countries	Remaining countries only in parent country groups
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	No gaps	

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Yes	
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Yes	
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Yes	
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	For major parent countries	Remaining countries only in parent country groups due to confidentiality reasons
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	Yes	
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes	
Please provide web-link to your published MFS statistics: URL:	<a href="http://oenb.at/en/Statistics/Standardized-Tables/OeNB--Eurosystem-and-Monetary-Indicators-.html">http://oenb.at/en/Statistics/Standardized-Tables/OeNB--Eurosystem-and-Monetary-Indicators-.html</a>	

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors? No

## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics

Position "related offices" in LBS/N and LBS/R only branches, not subsidiaries or head offices. But positions versus subsidiaries and head offices are included in "Total" and "Banks" Position.

## Bahamas

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	88
Official institutions, Central bank	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Trade-related	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Over 90
Types of bank and bank-like reporting institutions	All licensed banks and trusts, all institutions with external positions in excess of USD 10 million

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	No
Criterion for inclusion, Residence of drawee	No
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	No
Is "en pension" paper included?	No

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits received (funds received on a trust basis)	Yes
Own issues of securities (in banks' own name, but on behalf of third parties)	Yes

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Breakdown by currency	Yes
Definition used	All issues held by non-residents
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes
Separate reporting of market value data possible	Yes

## **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	Unearned interest and fees, fixed assets, trading account assets, interest receivables/payables, accounts receivable/payable, prepaid fees, accrued expenses payable, retained earnings, capital contributions

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown

Currency breakdown, external assets and liabilities

Currency breakdown, positions vis-à-vis official monetary authorities

Sectoral breakdown

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank

Recommended definition of a bank, home country definition

Recommended definition of a bank, international standard

Recommended definition of a bank, reporting country definition

Use of banks' own knowledge/practise

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown

Data on total assets or liabilities

Sectoral breakdown



## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities

Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks

Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item

Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks

## **LBS-13 Valuation rules applied by reporting countries**

General

Treatment of specific items, derivatives

Treatment of specific items, discounted and zero coupon bonds

Treatment of specific items, loans acquired in the secondary market

Treatment of specific items, loans subject to trading

Treatment of specific items, other securities

Treatment of specific items, securitised loans

## **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets

Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets

Separate reporting possible (with country/sector/currency breakdown): Valuation changes

Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets

## **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears

Reduction of external assets due to provisions

## **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality

## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities

External assets and liabilities in domestic currency, by own offices

External assets and liabilities in domestic currency, by parent country

External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen

External assets and liabilities in foreign currency, by official monetary authorities

External assets and liabilities in foreign currency, by own offices

External assets and liabilities in foreign currency, by parent country

External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)

Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)

Domestic assets and liabilities in domestic currency, by Instrument (Y/N)

Domestic assets and liabilities in domestic currency, by Parent country (Y/N)

Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences

Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences

Please provide web-link to your published MFS statistics: URL:

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?

## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics

## Bahrain

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	99
Official institutions, Central bank	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Trade-related	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100
Types of bank and bank-like reporting institutions	All institutions (Retail Banks, Wholesale Banks)

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes	
Criterion for inclusion, Residence of drawee	Yes	
Criterion for inclusion, Residence of presenter	No	
Is "à forfait" trade credit included?	na	Not applicable (no such instrument).
Is "en pension" paper included?	Yes	

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No	Off-balance sheet item, separate data not available.
Loans and deposits extended (in banks' own name, but on behalf of third parties)	No	Off-balance sheet item, separate data not available.
Loans and deposits received (funds received on a trust basis)	No	Off-balance sheet item, separate data not available.
Own issues of securities (in banks' own name, but on behalf of third parties)	No	Off-balance sheet item, separate data not available.

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	No	Data on securities issued by the non-bank sector in the United States a
Breakdowns by country	No	
Breakdowns by currency	No	
Separate reporting of securities	Yes	
Short-term securities included	Yes	

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	No	
Breakdown by country	No	
Breakdown by currency	No	
Definition used	All securities issued in foreign currency and in foreign markets	
Separate reporting of own issues of securities	Yes	
Short-term securities included	Yes	

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	No	
Market value data included in total assets or liabilities, OTC instruments	No	
Separate reporting of market value data possible	No	

## **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	No	Data on securities issued by the non-bank sector in the United States a
Breakdowns by country	No	
Breakdowns by currency	No	
Separate reporting of other assets and liabilities	Yes	
Types of other assets or liabilities included in the reported data	Equities, working capital, fixed assets and other unclassified positions	

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	No gaps
Currency breakdown, external assets and liabilities	Not reported
Currency breakdown, positions vis-à-vis official monetary authorities	Not reported
Sectoral breakdown	No gaps

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Recommended definition of a bank, reporting country definition	No
Use of banks' own knowledge/practise	No

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	Not reported.
Data on total assets or liabilities	No gaps
Sectoral breakdown	No gaps

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	No
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks

## **LBS-13 Valuation rules applied by reporting countries**

General	Book value
Treatment of specific items, derivatives	
Treatment of specific items, discounted and zero coupon bonds	Book value
Treatment of specific items, loans acquired in the secondary market	Book value
Treatment of specific items, loans subject to trading	
Treatment of specific items, other securities	
Treatment of specific items, securitised loans	Book value

## **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	No

## **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes: three months
Reduction of external assets due to provisions	No

## **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality

Majority ownership

## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	Not reported
External assets and liabilities in domestic currency, by own offices	Not reported
External assets and liabilities in domestic currency, by parent country	
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	Not reported
External assets and liabilities in foreign currency, by official monetary authorities	Not reported
External assets and liabilities in foreign currency, by own offices	Not reported
External assets and liabilities in foreign currency, by parent country	No gaps
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	Not reported

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)

Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)

Domestic assets and liabilities in domestic currency, by Instrument (Y/N)

Domestic assets and liabilities in domestic currency, by Parent country (Y/N)

Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences

Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences

Please provide web-link to your published MFS statistics: URL:

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?



## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics

## Belgium

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	100
Official institutions, Central bank	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Trade-related	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100
Types of bank and bank-like reporting institutions	All credit institutions

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits received (funds received on a trust basis)	Yes
Own issues of securities (in banks' own name, but on behalf of third parties)	Yes

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	No
Breakdown by country	Yes
Breakdown by currency	Yes
Definition used	All issues
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	Yes (mark-to-market evolutions of trading derivatives, included in other assets/liabilities)
Market value data included in total assets or liabilities, OTC instruments	Yes (mark-to-market evolutions of trading derivatives, included in other assets/liabilities)
Separate reporting of market value data possible	No

## **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	Equities, participations, short positions, accrued interest, mark-to-market evolutions of trading derivatives, working capital

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown

Currency breakdown, external assets and liabilities

Currency breakdown, positions vis-à-vis official monetary authorities

Sectoral breakdown

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	ECB
Recommended definition of a bank, reporting country definition	No
Use of banks' own knowledge/practise	No

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown

Data on total assets or liabilities

Sectoral breakdown

**LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks

## **LBS-13 Valuation rules applied by reporting countries**

General	The investment portfolio is valued at cost price; the trading portfolio is marked to market in the case of liquid assets, otherwise at the lower of cost and market price	
Treatment of specific items, derivatives	In general, for the framework of the Locational Banking Statistics which is based on local GAAP, derivatives are booked off-balance (notional values). However, only for trading derivatives, the marked-to-market unrealised gains or losses are included in other assets and liabilities	
Treatment of specific items, discounted and zero coupon bonds	See Notes	Treatment depends on classification (investment book versus trading book). Investment book is 'amortised cost' while trading book is 'fair value'
Treatment of specific items, loans acquired in the secondary market	See Notes	Treatment depends on classification (investment book versus trading book). Investment book is 'amortised cost' while trading book is 'fair value'
Treatment of specific items, loans subject to trading	See Notes	Market value in case of liquid market, otherwise at the lower of cost and market price.
Treatment of specific items, other securities	See Notes	Treatment depends on classification (investment book versus trading book). Investment book is 'amortised cost' while trading book is 'fair value'
Treatment of specific items, securitised loans	See Notes	Treatment depends on classification (investment book versus trading book). Investment book is 'amortised cost' while trading book is 'fair value'

## **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets

No

Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets

No

Separate reporting possible (with country/sector/currency breakdown): Valuation changes

No

Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets

No

## **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears

Yes: as interest falls due

Reduction of external assets due to provisions

No, provisions are not netted from the claim positions

## **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality

Majority ownership

## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities

External assets and liabilities in domestic currency, by own offices

External assets and liabilities in domestic currency, by parent country

External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen

External assets and liabilities in foreign currency, by official monetary authorities

External assets and liabilities in foreign currency, by own offices

External assets and liabilities in foreign currency, by parent country

External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Yes
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	Yes
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes
Please provide web-link to your published MFS statistics: URL:	<a href="http://stat.nbb.be/Index.aspx?DataSetCode=BSICREDINS">http://stat.nbb.be/Index.aspx?DataSetCode=BSICREDINS</a>

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?	No
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## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics



## Bermuda

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	4
Official institutions, Central bank	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Trade-related	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100
Types of bank and bank-like reporting institutions	All licensed Banks

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes
Inclusions of loans and deposits, Securities and gold lending without cash collateral	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No
Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Breakdown by currency	Yes
Definition used	All issues in foreign currency
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes
Separate reporting of market value data possible	Yes

#### **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	Equities, participations, working capital, OTC derivatives

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	Yes
Currency breakdown, external assets and liabilities	Yes
Currency breakdown, positions vis-à-vis official monetary authorities	Yes
Sectoral breakdown	Yes

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	No
Recommended definition of a bank, home country definition	No
Recommended definition of a bank, international standard	No
Recommended definition of a bank, reporting country definition	Yes
Use of banks' own knowledge/practise	Yes

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	Yes
Data on total assets or liabilities	Yes
Sectoral breakdown	Yes

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Not applicable
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Not Applicable
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Bank

### **LBS-13 Valuation rules applied by reporting countries**

General	All assets and liabilities are recorded at market value
Treatment of specific items, derivatives	Market value
Treatment of specific items, discounted and zero coupon bonds	Market value
Treatment of specific items, loans acquired in the secondary market	Market value
Treatment of specific items, loans subject to trading	None
Treatment of specific items, other securities	Market value
Treatment of specific items, securitised loans	Market value

### **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	No

### **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes: three months
Reduction of external assets due to provisions	No

### **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	Majority ownership
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## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	Yes
External assets and liabilities in domestic currency, by own offices	Yes
External assets and liabilities in domestic currency, by parent country	Yes
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	Yes
External assets and liabilities in foreign currency, by official monetary authorities	Yes
External assets and liabilities in foreign currency, by own offices	Yes
External assets and liabilities in foreign currency, by parent country	Yes
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	Yes

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Yes
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	Yes
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes
Please provide web-link to your published MFS statistics: URL:	

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?

## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics

## Brazil

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	70	Includes bank subsidiaries of the same banking group
Official institutions, Central bank	No	
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No	
Other financial institutions, Money market funds	No	
Other financial institutions, Other	No	
Other financial institutions, Securities brokers/ houses	No	
Other financial institutions, Trade-related	No	
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Nearly 100	
Types of bank and bank-like reporting institutions	Commercial banks and savings banks	

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes (Y)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes	When considered as international claims by reporting banks.
Criterion for inclusion, Residence of drawee	Yes	
Criterion for inclusion, Residence of presenter	No	
Is "à forfait" trade credit included?	Yes	
Is "en pension" paper included?	Yes	

## **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No
Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

## **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

## **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Breakdown by currency	Yes
Definition used	All issues held by non-residents and all issues in foreign currency held by residents
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

## **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	No	Derivative instruments on banks' balance sheets are reported under other assets and liabilities.
Market value data included in total assets or liabilities, OTC instruments	No	Derivative instruments on banks' balance sheets are reported under other assets and liabilities.
Separate reporting of market value data possible	No	Derivative instruments on banks' balance sheets are reported under other assets and liabilities.

## **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	Equities, permanent claims, participations, working capital

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown

Currency breakdown, external assets and liabilities

Currency breakdown, positions vis-à-vis official monetary authorities

Sectoral breakdown

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes
Recommended definition of a bank, home country definition	No
Recommended definition of a bank, international standard	No
Recommended definition of a bank, reporting country definition	Yes
Use of banks' own knowledge/practise	No

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown

Data on total assets or liabilities

Sectoral breakdown

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	No
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks



### **LBS-13 Valuation rules applied by reporting countries**

General	All assets are reported at market value
Treatment of specific items, derivatives	
Treatment of specific items, discounted and zero coupon bonds	
Treatment of specific items, loans acquired in the secondary market	
Treatment of specific items, loans subject to trading	
Treatment of specific items, other securities	
Treatment of specific items, securitised loans	

### **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets

Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets

No

Separate reporting possible (with country/sector/currency breakdown): Valuation changes

No

Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets

No

### **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears

Yes: as interest falls due

Reduction of external assets due to provisions

No

### **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality

More than 50% ownership of voting right shares

## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	Yes	No gaps
External assets and liabilities in domestic currency, by own offices	Yes	No gaps
External assets and liabilities in domestic currency, by parent country	Yes	No gaps
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen		
External assets and liabilities in foreign currency, by official monetary authorities	Yes	No gaps
External assets and liabilities in foreign currency, by own offices	Yes	No gaps
External assets and liabilities in foreign currency, by parent country	Yes	No gaps
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	Yes	Currencies breakdown: USD, EUR, JPY, GBP and CHF.

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	No	
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Yes	
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Yes	
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Yes	
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	No	NO, because the domestic positions in domestic currency published in national statistics include all banks and non-banking institutions, whereas the positions provided to BIS include only commercial banks
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes	
Please provide web-link to your published MFS statistics: URL:	<a href="http://www.bcb.gov.br/pec/sdds/ingl/sdds.htm">http://www.bcb.gov.br/pec/sdds/ingl/sdds.htm</a>	SDDS - Special Data Dissemination Standard

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?	No	We use full CPC breakdown for all sectors
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## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics

## Canada

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	66	
Official institutions, Central bank	No	
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No	
Other financial institutions, Money market funds	No	
Other financial institutions, Other	No	
Other financial institutions, Securities brokers/ houses	Yes	Includes only securities brokers/houses that are subsidiaries of banks
Other financial institutions, Trade-related	No	
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Nearly 100	
Types of bank and bank-like reporting institutions	All licenced banks authorized under the Bank Act S.C. 1991	

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

## **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No
Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

## **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

## **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	No	
Breakdown by country	Limited	
Breakdown by currency	Yes	
Definition used	All subordinated issues	
Separate reporting of own issues of securities	Yes	(subordinated debt only. Covered bonds and other negotiable instruments reported under deposits)
Short-term securities included	Yes	

## **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	No
Separate reporting of market value data possible	No

## **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes	
Breakdowns by country	Yes	
Breakdowns by currency	Yes	
Separate reporting of other assets and liabilities	Yes	Equities (assets side only)
Types of other assets or liabilities included in the reported data	Equities (assets side), Derivatives (both sides)	

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	No gaps
Currency breakdown, external assets and liabilities	No gaps
Currency breakdown, positions vis-à-vis official monetary authorities	No gaps
Sectoral breakdown	No gaps

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Recommended definition of a bank, reporting country definition	No
Use of banks' own knowledge/practise	Yes

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	No gaps
Data on total assets or liabilities	No gaps
Sectoral breakdown	No gaps

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes	
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks	
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	No	Positions vis-à-vis central banks reported with a counterparty country breakdown.
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks	

### **LBS-13 Valuation rules applied by reporting countries**

General	As of January 2011, reporting financial institutions follow the International Financial Reporting Standards (IFRS).
Treatment of specific items, derivatives	Market value
Treatment of specific items, discounted and zero coupon bonds	Market value
Treatment of specific items, loans acquired in the secondary market	Market value
Treatment of specific items, loans subject to trading	Market value
Treatment of specific items, other securities	Amortised cost or market value
Treatment of specific items, securitised loans	Market value for tradable loans, otherwise Face value

### **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	No

### **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes	Loans are in arrears when the principal or interest payment is overdue in accordance with the institution's internal policies and standards.
Reduction of external assets due to provisions	No	

### **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	Majority ownership
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## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	No gaps
External assets and liabilities in domestic currency, by own offices	No gaps
External assets and liabilities in domestic currency, by parent country	No gaps
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	No gaps
External assets and liabilities in foreign currency, by official monetary authorities	No gaps
External assets and liabilities in foreign currency, by own offices	No gaps
External assets and liabilities in foreign currency, by parent country	No gaps
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	No gaps

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Yes	
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Yes	
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Yes	
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Yes	
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	No	The BIS positions include internationally active banks only. Positions in BIS statistics are gross of allowance for impairment.
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes	
Please provide web-link to your published MFS statistics: URL:	<a href="http://www5.statcan.gc.ca/cansim/a46?lang=eng&amp;childId=3780121&amp;CORId=3764&amp;viewId=2">http://www5.statcan.gc.ca/cansim/a46?lang=eng&amp;childId=3780121&amp;CORId=3764&amp;viewId=2</a>	

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?	No
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## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics	No comment
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## Cayman Islands

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	176
Official institutions, Central bank	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Trade-related	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100
Types of bank and bank-like reporting institutions	All categories "A" and "B" banks conducting banking business

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes (both Y/N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

## **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	Yes	Excluding those trust funds administered off-balance sheet.
Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes	Excluding those trust funds administered off-balance sheet.
Loans and deposits received (funds received on a trust basis)	Yes	Excluding those trust funds administered off-balance sheet.
Own issues of securities (in banks' own name, but on behalf of third parties)	Yes	

## **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

## **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	No
Breakdown by country	No
Breakdown by currency	Yes
Definition used	All issues in foreign currency
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

## **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	No	Derivative instruments on banks' balance sheets are reported under other assets and liabilities.
Market value data included in total assets or liabilities, OTC instruments	No	Derivative instruments on banks' balance sheets are reported under other assets and liabilities.
Separate reporting of market value data possible	No	Derivative instruments on banks' balance sheets are reported under other assets and liabilities.

## **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	Equities, participations, working capital, mutual fund and investment fund units, interest payable/receivable, dividends payable

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	Yes	
Currency breakdown, external assets and liabilities	Yes	
Currency breakdown, positions vis-à-vis official monetary authorities	Yes	
Sectoral breakdown	Yes	Amounts reported vis-à-vis related foreign offices and official monetary authorities/central banks are reported vis-à-vis total, without vis-à-vis country breakdown.

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Recommended definition of a bank, reporting country definition	No
Use of banks' own knowledge/practise	No

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	Yes	
Data on total assets or liabilities	Yes	
Sectoral breakdown	Yes	Amounts reported vis-à-vis related foreign offices and official monetary authorities/central banks are reported vis-à-vis total, without vis-à-vis country breakdown.

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks

## **LBS-13 Valuation rules applied by reporting countries**

General	All assets are reported as per the accounting standard used by the ultimate parent (IFRS, GAAP or IAS)
Treatment of specific items, derivatives	All assets are reported as per the accounting standard used by the ultimate parent (IFRS, GAAP or IAS)
Treatment of specific items, discounted and zero coupon bonds	All assets are reported as per the accounting standard used by the ultimate parent (IFRS, GAAP or IAS)
Treatment of specific items, loans acquired in the secondary market	All assets are reported as per the accounting standard used by the ultimate parent (IFRS, GAAP or IAS)
Treatment of specific items, loans subject to trading	All assets are reported as per the accounting standard used by the ultimate parent (IFRS, GAAP or IAS)
Treatment of specific items, other securities	All assets are reported as per the accounting standard used by the ultimate parent (IFRS, GAAP or IAS)
Treatment of specific items, securitised loans	All assets are reported as per the accounting standard used by the ultimate parent (IFRS, GAAP or IAS)

## **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets

No

Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets

No

Separate reporting possible (with country/sector/currency breakdown): Valuation changes

No

Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets

No

## **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears

Yes: three months

Reduction of external assets due to provisions

Yes

## **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality

Majority ownership of highest level bank office.

## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities

Yes, but without vis-à-vis country breakdown.

External assets and liabilities in domestic currency, by own offices

Yes

External assets and liabilities in domestic currency, by parent country

Yes, full breakdown of all nationalities.

External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen

Yes, but without vis-à-vis country breakdown.

External assets and liabilities in foreign currency, by official monetary authorities

Yes, but without vis-à-vis country breakdown.

External assets and liabilities in foreign currency, by own offices

Yes, but without vis-à-vis country breakdown.

External assets and liabilities in foreign currency, by parent country

Yes, full breakdown of all nationalities.

External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen

Yes

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N) Yes

Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N) Yes

Domestic assets and liabilities in domestic currency, by Instrument (Y/N) Yes

Domestic assets and liabilities in domestic currency, by Parent country (Y/N) Yes

Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences Yes.

Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences Yes.

Please provide web-link to your published MFS statistics: URL:

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?

## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics

# Chile

## **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	24
Official institutions, Central bank	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Trade-related	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100
Types of bank and bank-like reporting institutions	Commercial banks

## **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

## **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits received (funds received on a trust basis)	Yes
Own issues of securities (in banks' own name, but on behalf of third parties)	Yes

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Breakdown by currency	Yes
Definition used	All issues in all currencies
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes
Separate reporting of market value data possible	Yes

#### **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	Derivatives



## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	No
Currency breakdown, external assets and liabilities	No
Currency breakdown, positions vis-à-vis official monetary authorities	No
Sectoral breakdown	Yes

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	No
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Recommended definition of a bank, reporting country definition	No
Use of banks' own knowledge/practise	No

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	No
Data on total assets or liabilities	No
Sectoral breakdown	Yes

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	No
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks

### **LBS-13 Valuation rules applied by reporting countries**

General	Follows accounting rules IFRS
Treatment of specific items, derivatives	Derivatives are reported by banks at market value (as assets for positive values and as liabilities for negative values).
Treatment of specific items, discounted and zero coupon bonds	Market value
Treatment of specific items, loans acquired in the secondary market	Market value
Treatment of specific items, loans subject to trading	Market value
Treatment of specific items, other securities	Market values
Treatment of specific items, securitised loans	Market value

### **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	No

### **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes: each bank has its own rule in this regard
Reduction of external assets due to provisions	No

### **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	Majority Ownership
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## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	No
External assets and liabilities in domestic currency, by own offices	No
External assets and liabilities in domestic currency, by parent country	No
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	Not reported
External assets and liabilities in foreign currency, by official monetary authorities	No
External assets and liabilities in foreign currency, by own offices	Not reported
External assets and liabilities in foreign currency, by parent country	No
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	No

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	No
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Yes
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	Yes
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes
Please provide web-link to your published MFS statistics: URL:	<a href="http://si3.bcentral.cl/Siete/secur e/cuadros/home.aspx?Idioma=en -US">http://si3.bcentral.cl/Siete/secur e/cuadros/home.aspx?Idioma=en -US</a>

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?	No
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## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics	No
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# China

## **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	649	
Official institutions, Central bank	No	
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No	
Other financial institutions, Money market funds	No	
Other financial institutions, Other	No	
Other financial institutions, Securities brokers/ houses	No	
Other financial institutions, Trade-related	No	
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100	
Types of bank and bank-like reporting institutions		Commercial banks, policy banks, savings banks and credit unions

## **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes	
Inclusions of loans and deposits, Financial leases	Yes	
Inclusions of loans and deposits, Promissory notes	No	Reporters in China seldom use the instrument for international settlements.
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes(N)	
Inclusions of loans and deposits, Securities and gold lending without cash collateral	Yes	
Inclusions of loans and deposits, Subordinated loans	Yes	
Separate reporting of loans and deposits	Yes	

## **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes	Include non-tradable trade bills. Tradable trade bills are included in portfolio investment.
Criterion for inclusion, Residence of drawee	Yes	
Criterion for inclusion, Residence of presenter	No	
Is "à forfait" trade credit included?	Yes	
Is "en pension" paper included?	Yes	

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits received (funds received on a trust basis)	Yes
Own issues of securities (in banks' own name, but on behalf of third parties)	Yes

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Breakdown by currency	Yes
Definition used	all issues in domestic market held by nonresidents; issues abroad for both domestic and foreign currencies.
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes
Separate reporting of market value data possible	Yes

## **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	Equities, working capital, financial derivatives, other accounts receivable/payable

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	Yes	Domestic positions are not reported yet.
Currency breakdown, external assets and liabilities	No	
Currency breakdown, positions vis-à-vis official monetary authorities	Yes	
Sectoral breakdown	Yes	

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes
Recommended definition of a bank, home country definition	No
Recommended definition of a bank, international standard	Yes
Recommended definition of a bank, reporting country definition	Yes
Use of banks' own knowledge/practise	Yes

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	Yes
Data on total assets or liabilities	Yes
Sectoral breakdown	Yes

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	No
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	No
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	No
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Yes

## **LBS-13 Valuation rules applied by reporting countries**

General	Loans and deposits are valued at book value. Negotiable portfolio and financial derivatives are valued at market value. Other receivables and payables are valued at book value.
Treatment of specific items, derivatives	Market value or replacement value
Treatment of specific items, discounted and zero coupon bonds	Market value
Treatment of specific items, loans acquired in the secondary market	Market value
Treatment of specific items, loans subject to trading	Market value
Treatment of specific items, other securities	Market value
Treatment of specific items, securitised loans	Market value

## **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	Yes
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	No

## **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes, as accrued
Reduction of external assets due to provisions	No

## **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	exceed 50% of voting power
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## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	No
External assets and liabilities in domestic currency, by own offices	No
External assets and liabilities in domestic currency, by parent country	Yes
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	Yes
External assets and liabilities in foreign currency, by official monetary authorities	No
External assets and liabilities in foreign currency, by own offices	No
External assets and liabilities in foreign currency, by parent country	Yes
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	Yes

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	No
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	No
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	No
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	No
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	No
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	No
Please provide web-link to your published MFS statistics: URL:	No



## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors? Yes

## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics

## Chinese Taipei

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	70
Official institutions, Central bank	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Trade-related	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Nearly 100
Types of bank and bank-like reporting institutions	All authorised foreign exchange banks, and Agricultural bank.

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes (Y)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	Yes
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits received (funds received on a trust basis)	Yes
Own issues of securities (in banks' own name, but on behalf of third parties)	Yes

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Breakdown by currency	Yes
Definition used	All issues
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes
Separate reporting of market value data possible	No

#### **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	residual on-balance sheet financial claims, residual on-balance sheet liabilities.

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown

Currency breakdown, external assets and liabilities

Currency breakdown, positions vis-à-vis official monetary authorities

Sectoral breakdown

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank Yes

Recommended definition of a bank, home country definition Yes

Recommended definition of a bank, international standard Yes

Recommended definition of a bank, reporting country definition Yes

Use of banks' own knowledge/practise Yes

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown

Data on total assets or liabilities

Sectoral breakdown

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities Yes

Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks Banks

Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item Yes

Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks Banks

### **LBS-13 Valuation rules applied by reporting countries**

General	Most claims to be valued at market prices other than loans, which at contractual values. Liabilities to be valued at contractual values.
Treatment of specific items, derivatives	Derivatives instruments with a positive market value to be treated as claims and those with a negative market value as liabilities
Treatment of specific items, discounted and zero coupon bonds	Market price
Treatment of specific items, loans acquired in the secondary market	Book value
Treatment of specific items, loans subject to trading	Face value
Treatment of specific items, other securities	Market price
Treatment of specific items, securitised loans	Book value

### **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	No

### **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	At same time
Reduction of external assets due to provisions	No

### **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	Majority ownership
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## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	No gaps
External assets and liabilities in domestic currency, by own offices	No gaps
External assets and liabilities in domestic currency, by parent country	No gaps
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	No gaps
External assets and liabilities in foreign currency, by official monetary authorities	No gaps
External assets and liabilities in foreign currency, by own offices	No gaps
External assets and liabilities in foreign currency, by parent country	No gaps
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	No gaps

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	No
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Yes
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	Yes
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes
Please provide web-link to your published MFS statistics: URL:	<a href="http://www.cbc.gov.tw/ct.asp?xitem=1059&amp;ctNode=535&amp;mp=2">http://www.cbc.gov.tw/ct.asp?xitem=1059&amp;ctNode=535&amp;mp=2</a>

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?	Yes
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## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics

## Curacao

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	32
Official institutions, Central bank	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Trade-related	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100
Types of bank and bank-like reporting institutions	Offices conducting offshore business exclusively

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	No

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	No
Is "en pension" paper included?	No

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No
Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	No
Breakdowns by country	No
Breakdowns by currency	No
Separate reporting of securities	No
Short-term securities included	No

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	No
Breakdown by country	No
Breakdown by currency	No
Definition used	Subordinated issues only
Separate reporting of own issues of securities	No
Short-term securities included	No

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	No
Separate reporting of market value data possible	No

#### **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	No
Breakdowns by country	No
Breakdowns by currency	No
Separate reporting of other assets and liabilities	No
Types of other assets or liabilities included in the reported data	None



## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	No gaps
Currency breakdown, external assets and liabilities	Not reported
Currency breakdown, positions vis-à-vis official monetary authorities	Not reported
Sectoral breakdown	No gaps

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Recommended definition of a bank, reporting country definition	No
Use of banks' own knowledge/practise	Yes

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	Not reported.
Data on total assets or liabilities	Not reported.
Sectoral breakdown	No gaps

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Not applicable
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Not applicable
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	No
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Not available.

### **LBS-13 Valuation rules applied by reporting countries**

General	All assets are reported at book value
Treatment of specific items, derivatives	
Treatment of specific items, discounted and zero coupon bonds	
Treatment of specific items, loans acquired in the secondary market	
Treatment of specific items, loans subject to trading	
Treatment of specific items, other securities	
Treatment of specific items, securitised loans	

### **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets

Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets

No

Separate reporting possible (with country/sector/currency breakdown): Valuation changes

No

Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets

No

### **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears

Yes: as interest falls due

Reduction of external assets due to provisions

No

### **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality

Majority ownership

## **LBS-17** **Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities

External assets and liabilities in domestic currency, by own offices

External assets and liabilities in domestic currency, by parent country

External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen

External assets and liabilities in foreign currency, by official monetary authorities

External assets and liabilities in foreign currency, by own offices

External assets and liabilities in foreign currency, by parent country

External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen

## **LBS-18** **Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)

Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)

Domestic assets and liabilities in domestic currency, by Instrument (Y/N)

Domestic assets and liabilities in domestic currency, by Parent country (Y/N)

Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences

Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences

Please provide web-link to your published MFS statistics: URL:

## **LBS-20** **Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?

## **LBS-99** **Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics

## Cyprus

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	56
Official institutions, Central bank	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Trade-related	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100
Types of bank and bank-like reporting institutions	All credit institutions including co-operative credit institutions

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits received (funds received on a trust basis)	Yes
Own issues of securities (in banks' own name, but on behalf of third parties)	Yes

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	No
Breakdown by country	Yes, but very limited
Breakdown by currency	Yes
Definition used	All issues
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes
Separate reporting of market value data possible	Yes

## **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	Asset side: shares and other equity, financial derivatives, money market fund shares/units, working capital supplied by head offices, accrued interest receivable (as from Q4 2010). Liability side: financial derivatives, assigned capital received from head office

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	No gaps
Currency breakdown, external assets and liabilities	No gaps
Currency breakdown, positions vis-à-vis official monetary authorities	No gaps
Sectoral breakdown	No gaps

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes	
Recommended definition of a bank, home country definition	No	
Recommended definition of a bank, international standard	EC	Vis-à-vis business partners in the European Union, reporting banks are advised to use the definition of monetary financial institutions (other than central banks) formulated by the ECB and used in ESA 2010. Due to a better definition of home country in gu
Recommended definition of a bank, reporting country definition	No	
Use of banks' own knowledge/practise	No	

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	
Data on total assets or liabilities	
Sectoral breakdown	No gaps

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks

## **LBS-13 Valuation rules applied by reporting countries**

General	All assets and liabilities are valued in accordance with the provisions of International Accounting/Financial Standards except for loans, deposit liabilities and debt securities issued by credit institutions which are reported at the nominal amount outstanding
Treatment of specific items, derivatives	
Treatment of specific items, discounted and zero coupon bonds	
Treatment of specific items, loans acquired in the secondary market	
Treatment of specific items, loans subject to trading	
Treatment of specific items, other securities	
Treatment of specific items, securitised loans	

## **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	No

## **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears      Yes; as interest falls due

Reduction of external assets due to provisions      No

## **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality      Branches of foreign banks according to the residence of head offices and for subsidiaries according to the location of the parent bank.

## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities

External assets and liabilities in domestic currency, by own offices

External assets and liabilities in domestic currency, by parent country

External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen

External assets and liabilities in foreign currency, by official monetary authorities

External assets and liabilities in foreign currency, by own offices

External assets and liabilities in foreign currency, by parent country

External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen



## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Yes
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	Yes
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes
Please provide web-link to your published MFS statistics: URL:	<a href="http://www.centralbank.gov.cy/nqcontent.cfm?a_id=9837">http://www.centralbank.gov.cy/nqcontent.cfm?a_id=9837</a>

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?	No
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## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics

## Denmark

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	108	Mortgage institutions are included.
Official institutions, Central bank	No	
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No	
Other financial institutions, Money market funds	No	
Other financial institutions, Other	No	
Other financial institutions, Securities brokers/ houses	No	
Other financial institutions, Trade-related	No	
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100	
Types of bank and bank-like reporting institutions	All authorised banks and mortgage institutions	

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	No	
Inclusions of loans and deposits, Financial leases	Yes	
Inclusions of loans and deposits, Promissory notes	Yes	
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes (N)	We are able to exclude repos.
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No	
Inclusions of loans and deposits, Subordinated loans	Yes	
Separate reporting of loans and deposits	Yes	

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	No

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No
Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	No
Breakdown by country	No
Breakdown by currency	Yes
Definition used	All issues
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	No	
Market value data included in total assets or liabilities, OTC instruments	No	
Separate reporting of market value data possible	Yes	Our institutions only report market value

#### **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	Yes
Currency breakdown, external assets and liabilities	Yes
Currency breakdown, positions vis-à-vis official monetary authorities	Yes
Sectoral breakdown	Yes

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Recommended definition of a bank, reporting country definition	No
Use of banks' own knowledge/practise	Yes

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	Yes
Data on total assets or liabilities	Yes
Sectoral breakdown	Yes

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks

### **LBS-13 Valuation rules applied by reporting countries**

General	In the annual accounts assets are valued at market price. All assets and liabilities are compiled at market values except loans and deposits (nominal value)
Treatment of specific items, derivatives	Market value
Treatment of specific items, discounted and zero coupon bonds	
Treatment of specific items, loans acquired in the secondary market	
Treatment of specific items, loans subject to trading	
Treatment of specific items, other securities	
Treatment of specific items, securitised loans	

### **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	Yes
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	Yes
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	Yes

### **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes: as interest falls due
Reduction of external assets due to provisions	No

### **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	Majority ownership
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## **LBS-17** **Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	No gaps
External assets and liabilities in domestic currency, by own offices	No gaps
External assets and liabilities in domestic currency, by parent country	No gaps
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	No gaps
External assets and liabilities in foreign currency, by official monetary authorities	No gaps
External assets and liabilities in foreign currency, by own offices	No gaps
External assets and liabilities in foreign currency, by parent country	No gaps
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	No gaps

## **LBS-18** **Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Yes
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	Yes
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes
Please provide web-link to your published MFS statistics: URL:	<a href="http://nationalbanken.statistikbank.dk/statbank5a/default.asp?w=1280">http://nationalbanken.statistikbank.dk/statbank5a/default.asp?w=1280</a>

## **LBS-20** **Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?	Yes
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## **LBS-99** **Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics	No
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## Finland

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	302
Official institutions, Central bank	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Trade-related	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100
Types of bank and bank-like reporting institutions	All credit institutions

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No
Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	Yes
Breakdown by country	Yes (estimation)
Breakdown by currency	Yes
Definition used	All issues in foreign currency and all issues abroad
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes
Separate reporting of market value data possible	Yes



## **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	Equities, mutual fund and investment fund units, participations, working capital, derivatives, accrued interest and items in the course of collection

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	Yes
Currency breakdown, external assets and liabilities	Yes
Currency breakdown, positions vis-à-vis official monetary authorities	Yes
Sectoral breakdown	Yes

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	EC
Recommended definition of a bank, reporting country definition	No
Use of banks' own knowledge/practise	No

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	Yes
Data on total assets or liabilities	Yes
Sectoral breakdown	Yes

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks

## **LBS-13 Valuation rules applied by reporting countries**

General	All assets and liabilities are valued at book value. The trading portfolio is valued at market price, the banking book at face value or cost price
Treatment of specific items, derivatives	Positions with positive gross market value reported as claims and positions with negative gross market value as liabilities
Treatment of specific items, discounted and zero coupon bonds	Market value
Treatment of specific items, loans acquired in the secondary market	Cost price
Treatment of specific items, loans subject to trading	Face value
Treatment of specific items, other securities	Cost price or market value
Treatment of specific items, securitised loans	Cost price or market value

## **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	Yes
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	Yes
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	Yes

## **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes: as interest falls due
Reduction of external assets due to provisions	Yes

## **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	Majority ownership
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## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	Yes
External assets and liabilities in domestic currency, by own offices	Yes
External assets and liabilities in domestic currency, by parent country	Yes
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	Yes
External assets and liabilities in foreign currency, by official monetary authorities	Yes
External assets and liabilities in foreign currency, by own offices	Yes
External assets and liabilities in foreign currency, by parent country	Yes
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	Yes

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Yes
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	Yes
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes
Please provide web-link to your published MFS statistics: URL:	<a href="http://www.suomenpankki.fi/en/tilastot/tase_ja_korko/Pages/rahalaistoslista.aspx">http://www.suomenpankki.fi/en/tilastot/tase_ja_korko/Pages/rahalaistoslista.aspx</a>

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors? No

## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics

## France

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	375	
Official institutions, Central bank	No	
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	Yes	If defined as a credit institution
Other financial institutions, Money market funds	Yes	If defined as a MFI
Other financial institutions, Other	Yes	If defined as a MFI
Other financial institutions, Securities brokers/ houses	No	
Other financial institutions, Trade-related	Yes	If defined as a credit institution
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100	
Types of bank and bank-like reporting institutions	All MFIs	Credit Institutions and MMF

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	No
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

## **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No
Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

## **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

## **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Breakdown by currency	Yes
Definition used	All issues
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

## **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments No

Derivatives contracts have not so far been included in total assets or liabilities but if we declared them, market value data would be included for Exchange-traded instruments

Market value data included in total assets or liabilities, OTC instruments No

Derivatives contracts have not so far been included in total assets or liabilities but if we declared them, market value data would be included for Exchange-traded instruments

Separate reporting of market value data possible No

## **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	Equities and shares of money market mutual funds

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	No	
Currency breakdown, external assets and liabilities	No	
Currency breakdown, positions vis-à-vis official monetary authorities	No	
Sectoral breakdown	Yes	No sectorial counterparty on securities liabilities

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes
Recommended definition of a bank, home country definition	No
Recommended definition of a bank, international standard	Credit Institution
Recommended definition of a bank, reporting country definition	Yes
Use of banks' own knowledge/practise	No

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	Yes
Data on total assets or liabilities	Yes
Sectoral breakdown	Yes

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes	
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks	
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	No	Reported within claims to the concerned counterparty country
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks	

## **LBS-13 Valuation rules applied by reporting countries**

General	Investment and underwriting portfolios are valued at cost price, the trading portfolio at market prices
Treatment of specific items, discounted and zero coupon bonds	
Treatment of specific items, loans acquired in the secondary market	Cost price
Treatment of specific items, loans subject to trading	Face value
Treatment of specific items, other securities	
Treatment of specific items, securitised loans	

## **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	No



## **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes for debt securities, No for other assets and liabilities	As a general rule, interest is accrued in a separate interest-receivable account, arrears (for example late debit orders over month end or holiday periods) and specific circumstances giving rise to arrears (death, insolvency, etc).
Reduction of external assets due to provisions	No	

## **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	Majority ownership
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## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	Yes
External assets and liabilities in domestic currency, by own offices	Yes
External assets and liabilities in domestic currency, by parent country	Yes
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	Yes
External assets and liabilities in foreign currency, by official monetary authorities	Yes
External assets and liabilities in foreign currency, by own offices	Yes
External assets and liabilities in foreign currency, by parent country	Yes
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	Yes

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Yes	
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Yes	
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Yes	
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Yes	
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	Partially	Key differences : Different sample and sources (especially for securities, foreign direct investments)
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes	
Please provide web-link to your published MFS statistics: URL:	Banque de France - National monetary statistics	

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?	Difficulties to understand the question: more details will be welcome
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## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics

## Germany

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	1775
Official institutions, Central bank	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Trade-related	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100
Types of bank and bank-like reporting institutions	All credit institutions

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No
Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	No
Breakdown by country	only residents and unallocated non-residents
Breakdown by currency	Yes
Definition used	All issues in foreign and domestic currency
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	No
Separate reporting of market value data possible	No

#### **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	Equities, participations, working capital

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	no gaps
Currency breakdown, external assets and liabilities	no gaps
Currency breakdown, positions vis-à-vis official monetary authorities	no gaps
Sectoral breakdown	no gaps

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	ECB
Recommended definition of a bank, reporting country definition	No
Use of banks' own knowledge/practise	No

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	no gaps
Data on total assets or liabilities	no gaps
Sectoral breakdown	no gaps

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks

### **LBS-13 Valuation rules applied by reporting countries**

General	All assets are reported at book value: for the investment portfolio, values are based on cost price with the option of valuation at market price if lower; for the trading portfolio, values are based on the lower of cost and market price
Treatment of specific items, derivatives	not included
Treatment of specific items, discounted and zero coupon bonds	Cost price plus accrued interest
Treatment of specific items, loans acquired in the secondary market	
Treatment of specific items, loans subject to trading	
Treatment of specific items, other securities	
Treatment of specific items, securitised loans	

### **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	Yes
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	No

### **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes: as interest falls due
Reduction of external assets due to provisions	No

### **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	Majority ownership
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## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	no gaps
External assets and liabilities in domestic currency, by own offices	no gaps
External assets and liabilities in domestic currency, by parent country	no gaps
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	no gaps
External assets and liabilities in foreign currency, by official monetary authorities	no gaps
External assets and liabilities in foreign currency, by own offices	no gaps
External assets and liabilities in foreign currency, by parent country	no gaps
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	no gaps

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Yes
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	Yes
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes
Please provide web-link to your published MFS statistics: URL:	<a href="http://www.bundesbank.de/Redaktion/EN/Standardartikel/Statistics/external_position_of_banks.html">http://www.bundesbank.de/Redaktion/EN/Standardartikel/Statistics/external_position_of_banks.html</a> <a href="http://www.bundesbank.de/Navigation/EN/Statistics/Banks_and_other_financial_institutions/Banks/banks.html">http://www.bundesbank.de/Navigation/EN/Statistics/Banks_and_other_financial_institutions/Banks/banks.html</a>

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?	No
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## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics



## Greece

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	39
Official institutions, Central bank	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Trade-related	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100
Types of bank and bank-like reporting institutions	All credit institutions

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	No
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No
Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	No
Breakdown by country	No
Breakdown by currency	No
Definition used	No
Separate reporting of own issues of securities	No
Short-term securities included	Yes

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes
Separate reporting of market value data possible	Yes

#### **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	Equities

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	Only partial
Currency breakdown, external assets and liabilities	No gaps
Currency breakdown, positions vis-à-vis official monetary authorities	Not reported
Sectoral breakdown	No gaps

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	EC
Recommended definition of a bank, reporting country definition	No
Use of banks' own knowledge/practise	No

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	Only partial
Data on total assets or liabilities	Only on total assets is being reported separately
Sectoral breakdown	No gaps

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	No
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks

### **LBS-13 Valuation rules applied by reporting countries**

General	All securities are recorded at market prices, loans and deposits at face value
Treatment of specific items, derivatives	Market value
Treatment of specific items, discounted and zero coupon bonds	Market value
Treatment of specific items, loans acquired in the secondary market	Face value
Treatment of specific items, loans subject to trading	Face value
Treatment of specific items, other securities	Market value
Treatment of specific items, securitised loans	Face value

### **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	No

### **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes: as interest falls due
Reduction of external assets due to provisions	No

### **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	Majority ownership
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## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	Not reported
External assets and liabilities in domestic currency, by own offices	Not reported
External assets and liabilities in domestic currency, by parent country	No gaps
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	No gaps
External assets and liabilities in foreign currency, by official monetary authorities	Not reported
External assets and liabilities in foreign currency, by own offices	Not reported
External assets and liabilities in foreign currency, by parent country	No gaps
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	No gaps

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Yes
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	Yes
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes
Please provide web-link to your published MFS statistics: URL:	<a href="http://www.bankofgreece.gr/Pages/en/Statistics/monetary/default.aspx">http://www.bankofgreece.gr/Pages/en/Statistics/monetary/default.aspx</a>

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?	No
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## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics	No
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## Guernsey

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	29
Official institutions, Central bank	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Trade-related	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Nearly 100
Types of bank and bank-like reporting institutions	All licensed banks

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes (both Y/N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	Yes
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	No

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits received (funds received on a trust basis)	Yes
Own issues of securities (in banks' own name, but on behalf of third parties)	Yes

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Breakdown by currency	Yes
Definition used	All issues in domestic currency in foreign markets and all issues in foreign currency
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes
Separate reporting of market value data possible	No

#### **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	Banks' own funds, share Bank capital, participations, interest received/payable

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	No gaps	
Currency breakdown, external assets and liabilities	Yes	JPY has been reported from Q2 2014 onwards as part of Stage 2 enhancements
Currency breakdown, positions vis-à-vis official monetary authorities	Yes	Has been reported from Q2 2014 onwards as part of Stage 2 enhancements
Sectoral breakdown	No gaps	

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	No
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Recommended definition of a bank, reporting country definition	No
Use of banks' own knowledge/practise	Yes

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	Not reported.
Data on total assets or liabilities	Not reported.
Sectoral breakdown	No gaps

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Not applicable
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Not applicable
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	No
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Not available.



### **LBS-13 Valuation rules applied by reporting countries**

General	Outstanding liabilities and holdings of assets are reported at book value, but investments are reported at market value
Treatment of specific items, derivatives	No
Treatment of specific items, discounted and zero coupon bonds	No
Treatment of specific items, loans acquired in the secondary market	No
Treatment of specific items, loans subject to trading	No
Treatment of specific items, other securities	Market value
Treatment of specific items, securitised loans	No

### **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	No

### **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes: as accrued
Reduction of external assets due to provisions	No

### **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	Majority ownership
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## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	Yes	Reported from Q2 2014 as part of Stage 2 enhancements
External assets and liabilities in domestic currency, by own offices	Yes	Reported from Q2 2014 as part of Stage 2 enhancements
External assets and liabilities in domestic currency, by parent country	Yes	
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	Yes	Reported from Q2 2014 as part of Stage 2 enhancements
External assets and liabilities in foreign currency, by official monetary authorities	Yes	Reported from Q2 2014 as part of Stage 2 enhancements
External assets and liabilities in foreign currency, by own offices	Yes	Reported from Q2 2014 as part of Stage 2 enhancements
External assets and liabilities in foreign currency, by parent country	No gaps	
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	Yes	Reported from Q2 2014 as part of Stage 2 enhancements

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Yes	Subsidiary or branch
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Yes	Reported from Q2 2014 as part of Stage 2 enhancements
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	No	Data not collected
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	No	Parent countries are known
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	Yes	National statistics are not published to the same degree of detail
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes	All Guernsey banks participate
Please provide web-link to your published MFS statistics: URL:	First included in annual exercise 2015	First included in annual exercise 2015

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?	Yes
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## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics

## Hong Kong SAR

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	196
Official institutions, Central bank	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Trade-related	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100
Types of bank and bank-like reporting institutions	All licensed banks, all restricted licence banks and deposit-taking companies

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

As from March 2004.

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits received (funds received on a trust basis)	Yes
Own issues of securities (in banks' own name, but on behalf of third parties)	Yes

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes	
Breakdowns by country	Yes	As from March 2004.
Breakdowns by currency	Yes	
Separate reporting of securities	Yes	
Short-term securities included	Yes	

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	Yes	
Breakdown by country	Yes	As from March 2004.
Breakdown by currency	Yes	
Definition used	All issues held by non-residents and residents. If the residence of the holder is hard to ascertain, the place of issue is used as a proxy.	
Separate reporting of own issues of securities	Yes	
Short-term securities included	Yes	

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	No
Separate reporting of market value data possible	No

## **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes	
Breakdowns by country	Yes	As from March 2004.
Breakdowns by currency	Yes	
Separate reporting of other assets and liabilities	No	The relevant data can be calculated by subtracting data on loans and deposits and data on holdings and own issues of debt securities from total claims and liabilities.
Types of other assets or liabilities included in the reported data	None	

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	No gaps	
Currency breakdown, external assets and liabilities	Domestic currency, USD, EUR, JPY, GBP, CHF and total other foreign currency positions	As from December 2014.
Currency breakdown, positions vis-à-vis official monetary authorities	Domestic currency, USD, EUR, JPY, GBP, CHF and total other foreign currency positions	As from December 2014.
Sectoral breakdown	No gaps	

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Recommended definition of a bank, reporting country definition	No
Use of banks' own knowledge/practise	No

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	Domestic currency, USD, EUR, JPY, GBP, CHF and total other foreign currency positions	As from December 2014.
Data on total assets or liabilities	No gaps	
Sectoral breakdown	No gaps	

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks

## **LBS-13 Valuation rules applied by reporting countries**

General	The reporting institutions follow the International Accounting Standards (IAS).
Treatment of specific items, derivatives	With reference to IAS / IFRS
Treatment of specific items, discounted and zero coupon bonds	With reference to IAS / IFRS
Treatment of specific items, loans acquired in the secondary market	With reference to IAS / IFRS
Treatment of specific items, loans subject to trading	With reference to IAS / IFRS
Treatment of specific items, other securities	With reference to IAS / IFRS
Treatment of specific items, securitised loans	With reference to IAS / IFRS

## **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	No

## **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes: as interest falls due
Reduction of external assets due to provisions	No

## **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality

Majority ownership

## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	Yes	
External assets and liabilities in domestic currency, by own offices	Yes	
External assets and liabilities in domestic currency, by parent country	Yes	
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	Yes	As from December 2014.
External assets and liabilities in foreign currency, by official monetary authorities	Yes	
External assets and liabilities in foreign currency, by own offices	Yes	
External assets and liabilities in foreign currency, by parent country	No gaps	
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	Yes	As from December 2014.

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Yes	As from December 2014.
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Yes	As from December 2014.
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Yes	As from December 2014.
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Yes	
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	No	As from December 2014, both domestic positions and external positions are collected in the return of international banking statistics.
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes	
Please provide web-link to your published MFS statistics: URL:	<a href="http://www.hkma.gov.hk/eng/market-data-and-statistics/monthly-statistical-bulletin/">http://www.hkma.gov.hk/eng/market-data-and-statistics/monthly-statistical-bulletin/</a>	

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?	No
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## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics

## India

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	92
Official institutions, Central bank	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Trade-related	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Approx 80
Types of bank and bank-like reporting institutions	Commercial and Cooperative banks authorised to deal in foreign exchange

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	No(Y)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits received (funds received on a trust basis)	Yes
Own issues of securities (in banks' own name, but on behalf of third parties)	Yes

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Breakdown by currency	Yes
Definition used	All issues in domestic currency in foreign markets and all issues in foreign currency
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	No
Separate reporting of market value data possible	No

#### **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	Equities, working capital, participations and other unclassified positions

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	Yes
Currency breakdown, external assets and liabilities	Yes
Currency breakdown, positions vis-à-vis official monetary authorities	Yes
Sectoral breakdown	Yes

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes
Recommended definition of a bank, home country definition	No
Recommended definition of a bank, international standard	No
Recommended definition of a bank, reporting country definition	Yes
Use of banks' own knowledge/practise	No

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	Yes
Data on total assets or liabilities	Yes
Sectoral breakdown	Yes

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	No
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	No
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks

### **LBS-13 Valuation rules applied by reporting countries**

General	Certain assets and most liabilities are reported at book value. Trade bills are reported with purchase/acquisition amount.
Treatment of specific items, derivatives	Marked to market value in terms of US Dollar on ultimate risk basis, consolidated and counterparty wise netting has been done at head office level of the reporting bank wherever specific legally enforceable bilateral netting arrangement exists.
Treatment of specific items, discounted and zero coupon bonds	Book value or market value, whichever is less
Treatment of specific items, loans acquired in the secondary market	Marked to market or cost of acquisition, whichever is less
Treatment of specific items, loans subject to trading	Marked to market
Treatment of specific items, other securities	Book value or market value, whichever is less
Treatment of specific items, securitised loans	Marked to market.

### **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	No

### **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes: as accrued on standard assets
Reduction of external assets due to provisions	No

### **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	According to location of head office of banks
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## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	Yes
External assets and liabilities in domestic currency, by own offices	Yes
External assets and liabilities in domestic currency, by parent country	Yes
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	Yes
External assets and liabilities in foreign currency, by official monetary authorities	Yes
External assets and liabilities in foreign currency, by own offices	Yes
External assets and liabilities in foreign currency, by parent country	Yes
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	Yes

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	No
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Only for Assets.
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Yes
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	No, Exclude data for Cooperative banks.
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	No, Exclude data for Cooperative banks.
Please provide web-link to your published MFS statistics: URL:	Website: <a href="http://dbie.rbi.org.in">http://dbie.rbi.org.in</a> under tabs --> statistics --> Financial sector -->Monetary Statistics

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?	No
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## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics	-
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## Indonesia

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	118	
Official institutions, Central bank	No	
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No	
Other financial institutions, Money market funds	No	
Other financial institutions, Other	No	
Other financial institutions, Securities brokers/ houses	No	
Other financial institutions, Trade-related	No	
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100%	Exclude non financial assets
Types of bank and bank-like reporting institutions	All licensed banks	

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	(IFRS)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes	
Criterion for inclusion, Residence of drawee	Yes	
Criterion for inclusion, Residence of presenter		
Is "à forfait" trade credit included?	Yes	akseptansi >> mekanisme nya forfait >> yg lazim banker acceptance (hak tagih)
Is "en pension" paper included?		

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No
Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Breakdown by currency	Yes
Definition used	
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes
Separate reporting of market value data possible	No

#### **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	Yes



## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	Yes
Currency breakdown, external assets and liabilities	Yes
Currency breakdown, positions vis-à-vis official monetary authorities	Yes
Sectoral breakdown	Yes

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes
Recommended definition of a bank, home country definition	No
Recommended definition of a bank, international standard	Yes
Recommended definition of a bank, reporting country definition	No
Use of banks' own knowledge/practise	No

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	Yes
Data on total assets or liabilities	
Sectoral breakdown	Yes

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	No
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks

### **LBS-13 Valuation rules applied by reporting countries**

#### General

Treatment of specific items, derivatives	Fair value; Cost value; Amortised value
Treatment of specific items, discounted and zero coupon bonds	Fair value; Cost value; Amortised value
Treatment of specific items, loans acquired in the secondary market	Fair value; Cost value; Amortised value
Treatment of specific items, loans subject to trading	Fair value; Cost value; Amortised value
Treatment of specific items, other securities	Fair value; Cost value; Amortised value
Treatment of specific items, securitised loans	Fair value; Cost value; Amortised value

### **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets

Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets

Yes

Separate reporting possible (with country/sector/currency breakdown): Valuation changes

Yes; few

Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets

### **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears

Yes; as accrued

Reduction of external assets due to provisions

No

### **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality

At least 40% ownership

## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	Yes
External assets and liabilities in domestic currency, by own offices	Yes
External assets and liabilities in domestic currency, by parent country	Yes
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	
External assets and liabilities in foreign currency, by official monetary authorities	Yes
External assets and liabilities in foreign currency, by own offices	Yes
External assets and liabilities in foreign currency, by parent country	Yes
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	Yes

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Yes
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	No
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes
Please provide web-link to your published MFS statistics: URL:	

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?	No
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## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics

## Ireland

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	62	As at Q4 2015
Official institutions, Central bank	No	
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No	
Other financial institutions, Money market funds	No	
Other financial institutions, Other	No	
Other financial institutions, Securities brokers/ houses	No	
Other financial institutions, Trade-related	No	
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Approx. 100%	Includes Loans & Desposits (C/L), D.Sec. (C/L)
Types of bank and bank-like reporting institutions	All Credit Institutions	Excl. Credit Unions

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	n/a

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits received (funds received on a trust basis)	Yes
Own issues of securities (in banks' own name, but on behalf of third parties)	Yes

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes	Full sectoral breakdown (as per ESA 2010)
Breakdowns by country	Yes	
Breakdowns by currency	Yes	
Separate reporting of securities	Yes	Majority of securities reported at the ISIN level (regardless of Issuer)
Short-term securities included	Yes	

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	Yes	Full sectoral breakdown (as per ESA 2010)
Breakdown by country	Yes	
Breakdown by currency	Yes	
Definition used	Respondents are required to report debt security liabilities	
Separate reporting of own issues of securities	Yes	Majority of securities reported at the ISIN level (regardless of Issuer)
Short-term securities included	Yes	

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	n/a
Market value data included in total assets or liabilities, OTC instruments	Yes
Separate reporting of market value data possible	Yes

## **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes	Full sectoral breakdown (as per ESA 2010)
Breakdowns by country	Yes	
Breakdowns by currency	Yes	
Separate reporting of other assets and liabilities	Yes	
Types of other assets or liabilities included in the reported data	Equities, derivatives, working capital, fixed assets, etc.	

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	n/a	
Currency breakdown, external assets and liabilities	Yes	For most C & L with a non-resident counterparty
Currency breakdown, positions vis-à-vis official monetary authorities	Yes	
Sectoral breakdown	n/a	

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes	Guidance Manual updated regularly
Recommended definition of a bank, home country definition		ESA 2010
Recommended definition of a bank, international standard		ESA 2010
Recommended definition of a bank, reporting country definition		ESA 2010
Use of banks' own knowledge/practise	No	

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	n/a	
Data on total assets or liabilities	Yes	by reporting DTC
Sectoral breakdown	n/a	

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	No
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks

## **LBS-13 Valuation rules applied by reporting countries**

### General

Treatment of specific items, derivatives	Opening/closing positions are valued at a M-t-M basis	Includes Trading Book positions & Hedged Positions
Treatment of specific items, discounted and zero coupon bonds	And	
Treatment of specific items, loans acquired in the secondary market	In	
Treatment of specific items, loans subject to trading	Loans	
Treatment of specific items, other securities	Specific	
Treatment of specific items, securitised loans	Specific	

## **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	Data
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	Data
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	Currency
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	In

## **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Must
Reduction of external assets due to provisions	Assets

## **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality

Majority ownership

## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	By
External assets and liabilities in domestic currency, by own offices	Currency
External assets and liabilities in domestic currency, by parent country	Currency
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	Dollar
External assets and liabilities in foreign currency, by official monetary authorities	By
External assets and liabilities in foreign currency, by own offices	Currency
External assets and liabilities in foreign currency, by parent country	Currency
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	Dollar

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Bank
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Counterparty
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	By
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Parent
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	No - Different data sources are used
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes
Please provide web-link to your published MFS statistics: URL:	<a href="http://www.centralbank.ie/polstats/stats/cmab/Pages/releases.aspx">http://www.centralbank.ie/polstats/stats/cmab/Pages/releases.aspx</a>

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?



## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics

## Isle of Man

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	19	2 institutions have surrendered. Note that an additional bank will commence reporting in 2016
Official institutions, Central bank	No	
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No	
Other financial institutions, Money market funds	No	
Other financial institutions, Other	No	
Other financial institutions, Securities brokers/ houses	No	
Other financial institutions, Trade-related	No	
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Nearly 100	
Types of bank and bank-like reporting institutions	All institutions licensed by the IOMFSA to take deposits on the Isle of Man	

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes (both Y/N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes	Excluded when such paper services as collateral for domestic lending.
Criterion for inclusion, Residence of drawee	Yes	
Criterion for inclusion, Residence of presenter	No	
Is "à forfait" trade credit included?	Yes	
Is "en pension" paper included?	Yes	

### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No	
Loans and deposits extended (in banks' own name, but on behalf of third parties)	No	
Loans and deposits received (funds received on a trust basis)	Yes	Excluding those trust funds administered off-balance sheet.
Own issues of securities (in banks' own name, but on behalf of third parties)	No	

### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	Not applicable
Breakdown by country	Not applicable
Breakdown by currency	Not applicable
Definition used	Not applicable
Separate reporting of own issues of securities	Not applicable
Short-term securities included	Not applicable

## **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments Yes

Market value data included in total assets or liabilities, OTC instruments Yes

Separate reporting of market value data possible Yes

## **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank Yes

Breakdowns by country Yes

Breakdowns by currency Yes

Separate reporting of other assets and liabilities Yes

Types of other assets or liabilities included in the reported data Shares and other equity, acceptances

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown No gaps

Currency breakdown, external assets and liabilities No gaps

Currency breakdown, positions vis-à-vis official monetary authorities No gaps

Sectoral breakdown No gaps

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank No

Recommended definition of a bank, home country definition No

Recommended definition of a bank, international standard No

Recommended definition of a bank, reporting country definition Yes

Use of banks' own knowledge/practise Yes

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown No gaps

Data on total assets or liabilities No gaps

Sectoral breakdown No gaps

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Not applicable
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Not applicable
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks

## **LBS-13 Valuation rules applied by reporting countries**

General	Loans are reported in accordance with UK and International Accounting Standards	
Treatment of specific items, derivatives		We have nothing to add here. The treatment follows that stated in the 'general' column.
Treatment of specific items, discounted and zero coupon bonds		
Treatment of specific items, loans acquired in the secondary market		
Treatment of specific items, loans subject to trading		
Treatment of specific items, other securities	Market value	
Treatment of specific items, securitised loans		

## **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	No

## **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes	Depending on the likelihood of recovery of interest, banks must either add interest arrears to the amount of the outstanding loan, create a separate internal interest-receivable account or simply write off interest
Reduction of external assets due to provisions	Yes	Claims are reported net of any impairment.

## **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	Majority ownership
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## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	No gaps
External assets and liabilities in domestic currency, by own offices	No gaps
External assets and liabilities in domestic currency, by parent country	No gaps
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	Not applicable
External assets and liabilities in foreign currency, by official monetary authorities	No gaps
External assets and liabilities in foreign currency, by own offices	No gaps
External assets and liabilities in foreign currency, by parent country	No gaps
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	No gaps

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Yes	Banks / Banks, inter-office
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Yes	
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Yes	
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Yes	
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	No	Data reported to BIS refers to internationally active banks. An additional bank will commence reporting during 2016, which will then allow the data reported to BIS to be reconciled with national financial statistics.
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes	
Please provide web-link to your published MFS statistics: URL:	<a href="http://www.iomfsa.im">http://www.iomfsa.im</a>	Statistics for financial institutions in the Isle of Man are available on the Authority's website. However, we do not publish MFS.

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?	No
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## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics

## Italy

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	652
Official institutions, Central bank	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	Yes
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Trade-related	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100
Types of bank and bank-like reporting institutions	All credit institutions according to the definitions of european directories with international assets and liabilities of any size

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	na



#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No
Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	No
Breakdown by country	No
Breakdown by currency	Yes
Definition used	All banks' own issues of debt securities in domestic and foreign currencies sold to residents and to non residents
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	Yes
Separate reporting of market value data possible	Yes

## **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	Equities, participations, working capital, fixed assets, derivatives and other unclassified positions

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	Yes
Currency breakdown, external assets and liabilities	Yes
Currency breakdown, positions vis-à-vis official monetary authorities	Yes
Sectoral breakdown	Yes

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	EC
Recommended definition of a bank, reporting country definition	No
Use of banks' own knowledge/practise	No

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	Yes
Data on total assets or liabilities	Yes
Sectoral breakdown	Yes

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks

## **LBS-13 Valuation rules applied by reporting countries**

General	Most assets are reported at book value, gross of provisions and net of write-downs. Marketable securities are valued at fair value. Derivatives are valued at positive or negative fair value, gross of counterparty risk
Treatment of specific items, derivatives	
Treatment of specific items, discounted and zero coupon bonds	
Treatment of specific items, loans acquired in the secondary market	
Treatment of specific items, loans subject to trading	
Treatment of specific items, other securities	
Treatment of specific items, securitised loans	

## **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	No

## **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes: as interest falls due
Reduction of external assets due to provisions	No

## **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	Starting from June 2012, the nationality of banks is determined on the basis of the majority ownership
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## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	Yes
External assets and liabilities in domestic currency, by own offices	Yes
External assets and liabilities in domestic currency, by parent country	Yes
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	Yes
External assets and liabilities in foreign currency, by official monetary authorities	Yes
External assets and liabilities in foreign currency, by own offices	Yes
External assets and liabilities in foreign currency, by parent country	Yes
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	Yes

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N) No

Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N) Yes

Domestic assets and liabilities in domestic currency, by Instrument (Y/N) Yes

Domestic assets and liabilities in domestic currency, by Parent country (Y/N) Yes

Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences Yes

National and international statistics come from the same source and refer to the same reporting population. Statistics are produced following the criteria fixed by the recipient entity. Discrepancies may arise from differences in regulations.

Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences Yes

Please provide web-link to your published MFS statistics: URL:

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors? No

## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics

## Japan

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	142	
Official institutions, Central bank	No	
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	N.A.	
Other financial institutions, Money market funds	No	
Other financial institutions, Other	No	
Other financial institutions, Securities brokers/ houses	No	
Other financial institutions, Trade-related	No	
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Nearly 100% is covered.	
Types of bank and bank-like reporting institutions	Reporting institutions are confined to banks authorised to conduct business in the Japan Offshore Market and selected banks which hold significant amount of international claims.	

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes	
Inclusions of loans and deposits, Financial leases	Yes	
Inclusions of loans and deposits, Promissory notes	Yes	
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes (N)	
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No	
Inclusions of loans and deposits, Subordinated loans	Yes	
Separate reporting of loans and deposits	Yes	The relevant data are calculated by BIS by subtracting data on holdings and own issues of securities from total claims and liabilities.

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits received (funds received on a trust basis)	Yes
Own issues of securities (in banks' own name, but on behalf of third parties)	Yes

### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	No	
Breakdowns by country	Yes	
Breakdowns by currency	Yes	Breakdown into domestic and total foreign currency only.
Separate reporting of securities	Yes	
Short-term securities included	Yes	

### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	No	
Breakdown by country	No	
Breakdown by currency	Yes	
Definition used	All issues	Debt securities issued in domestic markets denominated in domestic currency are reported from 2013Q4 data.
Separate reporting of own issues of securities	Yes	
Short-term securities included	Yes	

## **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments Yes

Market value data included in total assets or liabilities, OTC instruments Yes

Separate reporting of market value data possible No

## **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank None

Breakdowns by country None

Breakdowns by currency None

Separate reporting of other assets and liabilities No

Types of other assets or liabilities included in the reported data None

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown Yes

Currency breakdown, external assets and liabilities Yes

Currency breakdown, positions vis-à-vis official monetary authorities Yes

Sectoral breakdown Yes

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank Yes

Recommended definition of a bank, home country definition Home country definition of banks are applied.

Recommended definition of a bank, international standard International standard and Japanese definition of banks are consistent.

Recommended definition of a bank, reporting country definition Banks include depository institutions.

Use of banks' own knowledge/practise Banks' own knowledge / practice is used as long as it is consistent with instructions by BOJ.

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown Yes

Data on total assets or liabilities Yes

Sectoral breakdown Yes



## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks

## **LBS-13 Valuation rules applied by reporting countries**

General	Reporting banks apply the Generally Accepted Accounting Principles in Japan(J-GAAP). In general, securities are evaluated by market prices. Loans are on book value basis.
Treatment of specific items, derivatives	Market value
Treatment of specific items, discounted and zero coupon bonds	Market value
Treatment of specific items, loans acquired in the secondary market	Book value
Treatment of specific items, loans subject to trading	Book value
Treatment of specific items, other securities	Market value(in general)
Treatment of specific items, securitised loans	Market value

## **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	No

## **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes. Interest arrears are regarded as outstanding claims up to six months.
Reduction of external assets due to provisions	No

## **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	According to residence of final owner as confirmed by reporting banks
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## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	Yes
External assets and liabilities in domestic currency, by own offices	Yes
External assets and liabilities in domestic currency, by parent country	Yes
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	Yes
External assets and liabilities in foreign currency, by official monetary authorities	Yes
External assets and liabilities in foreign currency, by own offices	Yes
External assets and liabilities in foreign currency, by parent country	Yes
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	Yes

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Yes	Breakdown into "All banks" and "Domestic banks" only.
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	No	
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	No	
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Yes	Breakdown into "All parent countries", "BIS reporting countries", "Non BIS reporting countries" and "Japan" only.
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	No. The data of LBS are not comparable to those of other national monetary and financial statistics, which do not include data about currency breakdown of banks' domestic positions.	
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes	The data are compiled as a part of the Stage 2 enhancement from 2013Q4 data.
Please provide web-link to your published MFS statistics: URL:	Money Stock <a href="http://www.boj.or.jp/en/statistics/money/ms/index.htm/">http://www.boj.or.jp/en/statistics/money/ms/index.htm/</a>  Flow of Funds <a href="http://www.boj.or.jp/en/statistics/sj/index.htm/">http://www.boj.or.jp/en/statistics/sj/index.htm/</a>  Financial Institutions Accounts <a href="https://www.boj.or.jp/en/statistics/asli_fi/index.htm/">https://www.boj.or.jp/en/statistics/asli_fi/index.htm/</a>  Deposits and Loans <a href="http://www.boj.or.jp/en/statistics/dl/index.htm/">http://www.boj.or.jp/en/statistics/dl/index.htm/</a>	

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?	Yes, the same CPC breakdown is applied to all sectors available except official monetary authorities.
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## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics	-
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## Jersey

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	29	
Official institutions, Central bank	No	No domestic central bank
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No	
Other financial institutions, Money market funds	No	
Other financial institutions, Other	No	
Other financial institutions, Securities brokers/ houses	No	
Other financial institutions, Trade-related	No	
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Unknown	
Types of bank and bank-like reporting institutions	All banks registered under The Banking Business (Jersey) Law 1991, excluding agency banks, those registered for disaster recovery purposes and banks with no relevant business.	

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes	
Inclusions of loans and deposits, Financial leases	Yes	
Inclusions of loans and deposits, Promissory notes	No	For the above lines, it is understood that the guidance permits these treatments. "No" for promissory notes indicates that we are not aware of such activity.
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes	
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No	
Inclusions of loans and deposits, Subordinated loans	Yes	
Separate reporting of loans and deposits	Yes	

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	No	Not aware of any activity.
Criterion for inclusion, Residence of drawee	NA	
Criterion for inclusion, Residence of presenter	NA	
Is "à forfait" trade credit included?	No	
Is "en pension" paper included?	No	

### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No
Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Breakdown by currency	Yes
Definition used	All issues in domestic currency in foreign markets and all issues in foreign currency
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes
Separate reporting of market value data possible	Yes

## **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	Equities, working capital, participations, derivative fair values

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	Yes
Currency breakdown, external assets and liabilities	Yes, limited to 6 currencies
Currency breakdown, positions vis-à-vis official monetary authorities	Yes, limited to 6 currencies
Sectoral breakdown	Yes, but only bank/non-bank/unknown

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	No
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Recommended definition of a bank, reporting country definition	No
Use of banks' own knowledge/practise	Yes

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	Yes, limited to 6 currencies	will be increased from 6 to full list as part of project work in 2015
Data on total assets or liabilities	No - domestic sterling is not reported yet	domestic sterling data will be captured as part of project work in 2015
Sectoral breakdown	Yes, but only bank/non-bank/unknown	

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	No domestic central bank
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	No domestic central bank
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	No
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	banks

## **LBS-13 Valuation rules applied by reporting countries**

General	Prudential reporting largely follows accounting standards adopted by individual institutions
Treatment of specific items, derivatives	Mix of bank practice, reflecting own practice and home country guidance
Treatment of specific items, discounted and zero coupon bonds	Not significant
Treatment of specific items, loans acquired in the secondary market	reported at accounting value (amortised cost)
Treatment of specific items, loans subject to trading	reported at accounting value (market)
Treatment of specific items, other securities	follows accounting treatment
Treatment of specific items, securitised loans	Not significant

## **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	No

## **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes: as interest falls due
Reduction of external assets due to provisions	Yes

## **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	Majority ownership by bank (not holding company)
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## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	Not reported
External assets and liabilities in domestic currency, by own offices	Not reported
External assets and liabilities in domestic currency, by parent country	No gaps
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	No gaps
External assets and liabilities in foreign currency, by official monetary authorities	Not reported
External assets and liabilities in foreign currency, by own offices	Not reported
External assets and liabilities in foreign currency, by parent country	No gaps
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	No gaps



## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	No	Not yet, planned in 2015
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	No	Not yet, planned in 2015
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	No	Not yet, planned in 2015
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	No	Not yet, planned in 2015
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	No	In theory, yes, but it is not clear to which data this refers as there is no monetary authority that publishes such data
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	No	Not reported yet - but will be once reporting is in place.
Please provide web-link to your published MFS statistics: URL:		We publish statistics about the population of Jersey banks at <a href="http://www.jerseyfsc.org/banking_business/statistics/index.asp">http://www.jerseyfsc.org/banking_business/statistics/index.asp</a> but this data relates to Jersey banks' performance, inclusive of assets and liabilities held in their overseas branches.

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?	No	This may change as work is undertaken to develop full reporting during the 2015 project
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## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics	NA
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## Korea

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	58
Official institutions, Central bank	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Trade-related	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100
Types of bank and bank-like reporting institutions	All banks authorised to deal in foreign exchange

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes(Y)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No
Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	No
Breakdown by country	No
Breakdown by currency	Yes
Definition used	All issues in foreign currency
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes
Separate reporting of market value data possible	Yes

## **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	All assets and liabilities other than loans, deposits and securities, including equities, participations, fixed assets and derivatives

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	None
Currency breakdown, external assets and liabilities	None
Currency breakdown, positions vis-à-vis official monetary authorities	None
Sectoral breakdown	None

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Recommended definition of a bank, reporting country definition	No
Use of banks' own knowledge/practise	Yes

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	Not reported
Data on total assets or liabilities	Not reported
Sectoral breakdown	Not reported

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Yes
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	No
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Yes

## **LBS-13 Valuation rules applied by reporting countries**

General	Most assets and all liabilities are reported at cost price. Investment portfolio: Assets: market price, Liabilities: cost price
Treatment of specific items, derivatives	Marked to market or fair value
Treatment of specific items, discounted and zero coupon bonds	Assets: market price, Liabilities: cost price
Treatment of specific items, loans acquired in the secondary market	Cost price
Treatment of specific items, loans subject to trading	Cost price
Treatment of specific items, other securities	Assets: market price, Liabilities: cost price
Treatment of specific items, securitised loans	Cost price

## **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	Yes

## **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	No
Reduction of external assets due to provisions	No

## **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	According to nationality of the controlling parent
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## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	Not reported
External assets and liabilities in domestic currency, by own offices	None
External assets and liabilities in domestic currency, by parent country	None
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	None
External assets and liabilities in foreign currency, by official monetary authorities	Not reported
External assets and liabilities in foreign currency, by own offices	None
External assets and liabilities in foreign currency, by parent country	None
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	None

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Yes
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	No
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes
Please provide web-link to your published MFS statistics: URL:	<a href="http://ecos.bok.or.kr">http://ecos.bok.or.kr</a>

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors? No

## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics No

## Luxembourg

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	145
Official institutions, Central bank	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Trade-related	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100
Types of bank and bank-like reporting institutions	All licensed banks

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes



#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No
Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	No
Breakdown by country	No
Breakdown by currency	Yes
Definition used	Total issues
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes
Separate reporting of market value data possible	Yes

#### **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	Interest accruals Own holdings of precious metal Other not reported elsewhere

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	Yes
Currency breakdown, external assets and liabilities	Yes
Currency breakdown, positions vis-à-vis official monetary authorities	Yes
Sectoral breakdown	Yes

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	EC
Recommended definition of a bank, reporting country definition	Yes
Use of banks' own knowledge/practise	Yes

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	Yes
Data on total assets or liabilities	Yes
Sectoral breakdown	Yes

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks

### **LBS-13 Valuation rules applied by reporting countries**

General	Follows accounting rules IAS/IFRS
Treatment of specific items, derivatives	Fair value if included in balance sheet
Treatment of specific items, discounted and zero coupon bonds	Fair value except securities held to maturity
Treatment of specific items, loans acquired in the secondary market	Fair value
Treatment of specific items, loans subject to trading	Fair value
Treatment of specific items, other securities	Fair value except securities held to maturity
Treatment of specific items, securitised loans	Fair value

### **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	Yes
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	Yes

### **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes: as interest falls due
Reduction of external assets due to provisions	No

### **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	Majority of ultimate ownership
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## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	Yes
External assets and liabilities in domestic currency, by own offices	Yes
External assets and liabilities in domestic currency, by parent country	Yes
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	Yes
External assets and liabilities in foreign currency, by official monetary authorities	Yes
External assets and liabilities in foreign currency, by own offices	Yes
External assets and liabilities in foreign currency, by parent country	Yes
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	Yes

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Yes
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	Yes
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes
Please provide web-link to your published MFS statistics: URL:	<a href="http://www.bcl.lu/en/statistics/series/11_credit_institutions/index.html">http://www.bcl.lu/en/statistics/series/11_credit_institutions/index.html</a>

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?	no
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## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics	no
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## Macao SAR

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	29
Official institutions, Central bank	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Trade-related	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100
Types of bank and bank-like reporting institutions	All authorized commercial banks plus one Postal savings bank

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	No
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Y (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No
Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Breakdown by currency	Yes
Definition used	All issues in foreign and domestic currencies sold to non-residents and residents
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	No
Separate reporting of market value data possible	Yes

## **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes for other claims, no for other liabilities
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	Equities, cheques, accrued interest receivables and payables, prepaid expenses, deferred income and non-negotiable sub-ordinated bonds issued to non-banks.

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown

Currency breakdown, external assets and liabilities

Currency breakdown, positions vis-à-vis official monetary authorities

Sectoral breakdown

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Recommended definition of a bank, reporting country definition	No
Use of banks' own knowledge/practise	No

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown

Data on total assets or liabilities

Sectoral breakdown

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	No
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks

## **LBS-13 Valuation rules applied by reporting countries**

General	Loans and deposits are reported at nominal value. All other financial assets and liabilities are valued at market prices or market-price equivalents.
Treatment of specific items, derivatives	
Treatment of specific items, discounted and zero coupon bonds	
Treatment of specific items, loans acquired in the secondary market	
Treatment of specific items, loans subject to trading	
Treatment of specific items, other securities	
Treatment of specific items, securitised loans	

## **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	No



## **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes : as accrued
Reduction of external assets due to provisions	No

## **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	Majority ownership (mainly) and the location of bank's group-level supervisor
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## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities

External assets and liabilities in domestic currency, by own offices

External assets and liabilities in domestic currency, by parent country

External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen

External assets and liabilities in foreign currency, by official monetary authorities

External assets and liabilities in foreign currency, by own offices

External assets and liabilities in foreign currency, by parent country

External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Yes
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	Yes
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes
Please provide web-link to your published MFS statistics: URL:	<a href="http://www.amcm.gov.mo/en/research-statistics/statistics">http://www.amcm.gov.mo/en/research-statistics/statistics</a>

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors? No

## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics

## Malaysia

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	57
Official institutions, Central bank	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Trade-related	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100
Types of bank and bank-like reporting institutions	All licensed banks, including Commercial Banks, Islamic Banks and Investment Banks

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	No
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes (na)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	
Is "à forfait" trade credit included?	No
Is "en pension" paper included?	No

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	Yes

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Breakdown by currency	Yes
Definition used	All issues
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes
Separate reporting of market value data possible	Yes

## **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	All assets and liabilities other than loans, deposits and securities, including equities, participations, fixed assets and derivatives

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	Yes
Currency breakdown, external assets and liabilities	Yes
Currency breakdown, positions vis-à-vis official monetary authorities	Yes
Sectoral breakdown	Yes

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Recommended definition of a bank, reporting country definition	Yes
Use of banks' own knowledge/practise	No

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	Yes
Data on total assets or liabilities	Yes
Sectoral breakdown	Yes

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	No
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks

## **LBS-13 Valuation rules applied by reporting countries**

General	Assets and liabilities are recorded at market value
Treatment of specific items, derivatives	Market value
Treatment of specific items, discounted and zero coupon bonds	Market value
Treatment of specific items, loans acquired in the secondary market	Market value
Treatment of specific items, loans subject to trading	Market value
Treatment of specific items, other securities	Market value
Treatment of specific items, securitised loans	

## **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	Yes
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	No

## **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes: as interest falls due
Reduction of external assets due to provisions	No

## **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality

Majority ownership

## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	Yes
External assets and liabilities in domestic currency, by own offices	Yes
External assets and liabilities in domestic currency, by parent country	Yes
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	Yes
External assets and liabilities in foreign currency, by official monetary authorities	Yes
External assets and liabilities in foreign currency, by own offices	Yes
External assets and liabilities in foreign currency, by parent country	Yes
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	Yes

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	No
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	No
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	Yes
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes
Please provide web-link to your published MFS statistics: URL:	<a href="http://www.bnm.gov.my">http://www.bnm.gov.my</a>

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?

## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics



## Mexico

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	52
Official institutions, Central bank	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Trade-related	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100
Types of bank and bank-like reporting institutions	All licensed commercial and development banks

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	No

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No
Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Breakdown by currency	Yes
Definition used	All issues sold to non-residents and all issues in foreign currency sold to residents
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes
Separate reporting of market value data possible	Yes

## **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	Equities, derivatives, foreign currency and other miscellaneous accounts receivable/payable

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	Equities, derivatives, foreign currency and other miscellaneous accounts receivable/payable are currently not being disaggregated by currency / CPC / Sector.
Currency breakdown, external assets and liabilities	Equities, derivatives, foreign currency and other miscellaneous accounts receivable/payable are currently not being disaggregated by currency / CPC / Sector.
Currency breakdown, positions vis-à-vis official monetary authorities	Equities, derivatives, foreign currency and other miscellaneous accounts receivable/payable are currently not being disaggregated by currency / CPC / Sector.
Sectoral breakdown	Equities, derivatives, foreign currency and other miscellaneous accounts receivable/payable are currently not being disaggregated by currency / CPC / Sector.

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Recommended definition of a bank, reporting country definition	No
Use of banks' own knowledge/practise	Yes

### **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	Yes
Data on total assets or liabilities	Yes
Sectoral breakdown	Equities, derivatives, foreign currency and other miscellaneous accounts receivable/payable are currently not being disaggregated by currency / CPC / Sector.

### **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	No
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks

### **LBS-13 Valuation rules applied by reporting countries**

General	Valuation rules according to accounting rules issued by the Mexican Banking Supervisory Authority.
Treatment of specific items, derivatives	Valuation at market value
Treatment of specific items, discounted and zero coupon bonds	Valuation at market value
Treatment of specific items, loans acquired in the secondary market	Valuation at market value
Treatment of specific items, loans subject to trading	Valuation at nominal value plus accrued interest minus expected loss reserves.
Treatment of specific items, other securities	Valuation at fair value (market value when available)
Treatment of specific items, securitised loans	Valuation at market value

## **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets

No

Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets

No

Separate reporting possible (with country/sector/currency breakdown): Valuation changes

No

Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets

No

## **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears

Yes: as interest falls due

Reduction of external assets due to provisions

Yes

## **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality

At least 51% ownership or control.

## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities

No identified gaps at the moment.

External assets and liabilities in domestic currency, by own offices

Yes

External assets and liabilities in domestic currency, by parent country

No identified gaps at the moment.

External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen

No identified gaps at the moment.

External assets and liabilities in foreign currency, by official monetary authorities

No identified gaps at the moment.

External assets and liabilities in foreign currency, by own offices

Yes

External assets and liabilities in foreign currency, by parent country

No identified gaps at the moment.

External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen

No identified gaps at the moment.

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Yes	
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Yes	
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Yes	
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Yes	
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	Yes	
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes	
Please provide web-link to your published MFS statistics: URL:		<a href="http://www.banxico.org.mx/politica-monetaria-e-inflacion/indexEn.html#St">http://www.banxico.org.mx/politica-monetaria-e-inflacion/indexEn.html#St</a>

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?	No
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## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics

## Netherlands

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	221	Includes bank subsidiaries of the same banking group.
Official institutions, Central bank	No	
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No	
Other financial institutions, Money market funds	No	
Other financial institutions, Other	No	
Other financial institutions, Securities brokers/ houses	No	
Other financial institutions, Trade-related	No	
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Grossed up to 100%	
Types of bank and bank-like reporting institutions	All credit institutions	

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	No
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No
Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	No
Breakdown by country	No
Breakdown by currency	Yes
Definition used	All issues
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

Original maturity reported. Remaining maturity calculated by a proxy using the Central Securities Data Base

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes
Separate reporting of market value data possible	No



## **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	Equities, participation, working capital, financial derivatives.

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	Yes
Currency breakdown, external assets and liabilities	Yes
Currency breakdown, positions vis-à-vis official monetary authorities	Yes
Sectoral breakdown	Yes

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes
Recommended definition of a bank, home country definition	No
Recommended definition of a bank, international standard	EC
Recommended definition of a bank, reporting country definition	No
Use of banks' own knowledge/practise	No

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	Yes
Data on total assets or liabilities	Yes
Sectoral breakdown	Yes

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks

### **LBS-13 Valuation rules applied by reporting countries**

General	Investment portfolio: redemption value/price; trading portfolio: market value/price; equity portfolio: market value/price
Treatment of specific items, derivatives	Market value
Treatment of specific items, discounted and zero coupon bonds	Redemption value
Treatment of specific items, loans acquired in the secondary market	Nominal value
Treatment of specific items, loans subject to trading	Nominal value
Treatment of specific items, other securities	Market value
Treatment of specific items, securitised loans	Nominal value

### **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	No

### **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes: as interest falls due
Reduction of external assets due to provisions	No

### **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	At least 50% ownership
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## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	Yes	
External assets and liabilities in domestic currency, by own offices	Yes	
External assets and liabilities in domestic currency, by parent country	Yes	
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	Yes	
External assets and liabilities in foreign currency, by official monetary authorities	Yes	
External assets and liabilities in foreign currency, by own offices	Yes	
External assets and liabilities in foreign currency, by parent country	Partial	No country breakdown for the foreign bank nationalities.
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	Yes	

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Yes	
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Yes	
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Yes	
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Yes	
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	Yes	
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes	
Please provide web-link to your published MFS statistics: URL:	<a href="http://www.statistics.dnb.nl/financierieele-instellingen/banken/index.jsp">http://www.statistics.dnb.nl/financierieele-instellingen/banken/index.jsp</a>	

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?	No	
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## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics	No	
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## Norway

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	10/134	10 with all details, 124 with less details.
Official institutions, Central bank	No	
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No	
Other financial institutions, Money market funds	No	
Other financial institutions, Other	No	
Other financial institutions, Securities brokers/ houses	No	
Other financial institutions, Trade-related	No	
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	96/98/100	96/98% with all details, the other banks with limited details.
Types of bank and bank-like reporting institutions	Commercial and savings banks	

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	No
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	No
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	No
Is "en pension" paper included?	No

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No
Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Breakdown by currency	Yes
Definition used	Issues sold abroad
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes
Separate reporting of market value data possible	No

#### **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	All assets and liabilities other than loans, deposits and securities

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	no gaps
Currency breakdown, external assets and liabilities	no gaps
Currency breakdown, positions vis-à-vis official monetary authorities	no gaps
Sectoral breakdown	no gaps

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Instructions issued by Statistics Norway.
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	EC
Recommended definition of a bank, reporting country definition	No
Use of banks' own knowledge/practise	No

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	no gaps
Data on total assets or liabilities	no gaps
Sectoral breakdown	no gaps

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	Yes. From 2013 Q4 by vis-a-vis country
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks

### **LBS-13 Valuation rules applied by reporting countries**

General	Loans and securities are not to be valued at a price higher than the market price. If the current market price is below face value or above the cost price, banks must seek the approval of the supervisory authorities for revaluation
Treatment of specific items, derivatives	Market value, mainly
Treatment of specific items, discounted and zero coupon bonds	Market value
Treatment of specific items, loans acquired in the secondary market	Market value, mainly
Treatment of specific items, loans subject to trading	Market value, mainly
Treatment of specific items, other securities	Market value
Treatment of specific items, securitised loans	Market value

### **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	Partial
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	Partial

### **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes: as interest falls due
Reduction of external assets due to provisions	Yes

### **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	Majority ownership
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## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	no gaps
External assets and liabilities in domestic currency, by own offices	no gaps
External assets and liabilities in domestic currency, by parent country	no gaps
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	no gaps
External assets and liabilities in foreign currency, by official monetary authorities	no gaps
External assets and liabilities in foreign currency, by own offices	no gaps
External assets and liabilities in foreign currency, by parent country	no gaps
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	no gaps

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Yes	
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Yes	
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Yes	
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Yes	
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	These positions are not published.	
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	NO	100 % coverage for domestic positions in domestic currency. For external positions only 10 banks reports all details.
Please provide web-link to your published MFS statistics: URL:	<a href="http://www.ssb.no/en/bank-og-finansmarkned">http://www.ssb.no/en/bank-og-finansmarkned</a>	

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?	No
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## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics



## Panama

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	76
Official institutions, Central bank	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Trade-related	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100
Types of bank and bank-like reporting institutions	All banking institutions (commercial banks, offshore banks)

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	No
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	
Inclusions of loans and deposits, Securities and gold lending without cash collateral	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No
Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes	
Breakdowns by country	Yes	
Breakdowns by currency	No	
Separate reporting of securities	Yes	Negotiable securities only.
Short-term securities included	Yes	

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Breakdown by currency	No
Definition used	All issues held by non-residents in foreign currency (US dollars)
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	No
Separate reporting of market value data possible	No

#### **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	No
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	Fixed assets, unearned interest, interest receivable/payable, accounts receivable/payable, prepaid fees

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	Not reported
Currency breakdown, external assets and liabilities	Not reported
Currency breakdown, positions vis-à-vis official monetary authorities	Not reported
Sectoral breakdown	Not reported

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	No
Recommended definition of a bank, home country definition	No
Recommended definition of a bank, international standard	Yes
Recommended definition of a bank, reporting country definition	No
Use of banks' own knowledge/practise	No

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	Not reported.
Data on total assets or liabilities	Not reported.
Sectoral breakdown	Not reported

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Not available.
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	No
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Not available.

### **LBS-13 Valuation rules applied by reporting countries**

General	Reporting according to accounting standards of US GAAP
Treatment of specific items, derivatives	No
Treatment of specific items, discounted and zero coupon bonds	No
Treatment of specific items, loans acquired in the secondary market	No
Treatment of specific items, loans subject to trading	No
Treatment of specific items, other securities	Fair Value
Treatment of specific items, securitised loans	No

### **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	No

### **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes: three months
Reduction of external assets due to provisions	Yes

### **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	Majority ownership; branches of foreign banks according to residence of head office
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## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	not reported
External assets and liabilities in domestic currency, by own offices	not reported
External assets and liabilities in domestic currency, by parent country	not reported
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	not reported
External assets and liabilities in foreign currency, by official monetary authorities	not reported
External assets and liabilities in foreign currency, by own offices	not reported
External assets and liabilities in foreign currency, by parent country	not reported
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	not reported

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)

Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)

Domestic assets and liabilities in domestic currency, by Instrument (Y/N)

Domestic assets and liabilities in domestic currency, by Parent country (Y/N)

Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences

Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences

No

Panama reports its positions in US dollars this currency is used throughout the national territory

Please provide web-link to your published MFS statistics: URL:

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?

## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics

## Portugal

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	147
Official institutions, Central bank	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Other financial institutions, Money market funds	Yes
Other financial institutions, Other	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Trade-related	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100
Types of bank and bank-like reporting institutions	All monetary financial institutions other than the central bank

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	No
Criterion for inclusion, Residence of presenter	Yes
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No
Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	No
Breakdown by country	Yes
Breakdown by currency	Yes
Definition used	All issues in domestic currency in foreign markets and all issues in foreign currency
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	No
Separate reporting of market value data possible	Yes

#### **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	Equities, participations, working capital

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	No gaps
Currency breakdown, external assets and liabilities	No gaps
Currency breakdown, positions vis-à-vis official monetary authorities	No gaps
Sectoral breakdown	No gaps

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes	
Recommended definition of a bank, home country definition	No	
Recommended definition of a bank, international standard	EC	Vis-à-vis business partners in the European Union, reporting banks are advised to use the definition of monetary financial institutions (other than central banks and money market funds) formulated by the ECB and used in ESA 1995. Due to a better definition of home country in guidelines to reporting banks a shift in the distribution between banks and non-bank positions occurred from 2007 Q4.
Recommended definition of a bank, reporting country definition	No	
Use of banks' own knowledge/practise	No	

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	No gaps
Data on total assets or liabilities	No gaps
Sectoral breakdown	



## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks

## **LBS-13 Valuation rules applied by reporting countries**

General	Loans and deposits at nominal value, securities follow the International Accounting Standards (IAS)
Treatment of specific items, derivatives	IAS valuation
Treatment of specific items, discounted and zero coupon bonds	IAS valuation
Treatment of specific items, loans acquired in the secondary market	Treated as securities, follow IAS valuation
Treatment of specific items, loans subject to trading	Treated as securities, follow IAS valuation
Treatment of specific items, other securities	IAS valuation
Treatment of specific items, securitised loans	(=loans sold under securitisation operations) Nominal value

## **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	No

## **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes: as interest falls due
Reduction of external assets due to provisions	No

## **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	Majority ownership
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## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities

External assets and liabilities in domestic currency, by own offices

External assets and liabilities in domestic currency, by parent country

External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen

External assets and liabilities in foreign currency, by official monetary authorities	No gaps
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External assets and liabilities in foreign currency, by own offices	Not reported
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External assets and liabilities in foreign currency, by parent country	No gaps
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External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	No gaps
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## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	No
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Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Y (Banks vs Non-Banks)
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Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Yes
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Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Yes
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Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	Yes
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Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes
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Please provide web-link to your published MFS statistics: URL:	<a href="http://www.bportugal.pt/Estatist">http://www.bportugal.pt/Estatist</a> Time series analysis and <a href="http://www.bportugal.pt/icasWeb/(S(0qkwhovw2xiatof5zcs2fiiy))/Default.aspx">icasWeb/(S(0qkwhovw2xiatof5zcs2fiiy))/Default.aspx</a> multidimensional analysis
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## Russia

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	679	
Official institutions, Central bank	No	
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No	Commercial Bank INTERREGIONAL POST BANK and Joint Stock Commercial Innovation Bank of telecommunications and informatics "Pochtobank" are deposit-taking corporations and are therefore included in the reporting population
Other financial institutions, Money market funds	No	
Other financial institutions, Other	No	
Other financial institutions, Securities brokers/ houses	No	
Other financial institutions, Trade-related	No	
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100	
Types of bank and bank-like reporting institutions	Domestic banks, subsidiaries	

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes	
Inclusions of loans and deposits, Financial leases	Yes	
Inclusions of loans and deposits, Promissory notes	No	
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	No	Repos are included in loans and deposits, but securities lent are not deducted from the portfolio
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No	
Inclusions of loans and deposits, Subordinated loans	Yes	
Separate reporting of loans and deposits	Yes	

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	N/a

### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No
Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits received (funds received on a trust basis)	Yes
Own issues of securities (in banks' own name, but on behalf of third parties)	No

### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Breakdown by currency	Yes
Definition used	BPM6
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes
Separate reporting of market value data possible	Yes

## **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	Yes

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	No
Currency breakdown, external assets and liabilities	No
Currency breakdown, positions vis-à-vis official monetary authorities	No
Sectoral breakdown	No

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes	
Recommended definition of a bank, home country definition	BPM6, BIS	Financial institutions whose business is to receive deposits or close substitutes for deposits and to grant credits or invest in securities on their own account.
Recommended definition of a bank, international standard	BPM6, BIS	Financial institutions whose business is to receive deposits or close substitutes for deposits and to grant credits or invest in securities on their own account.
Recommended definition of a bank, reporting country definition	BPM6, BIS	Financial institutions whose business is to receive deposits or close substitutes for deposits and to grant credits or invest in securities on their own account.
Use of banks' own knowledge/practise	No	Legislative documents contain the definitions

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	No
Data on total assets or liabilities	No
Sectoral breakdown	No

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes	
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks	
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	No	
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Yes	If there are no separate category for Central Banks foreign official monetary authorities are treated as positions vis-à-vis banks

## **LBS-13 Valuation rules applied by reporting countries**

General	Yes
Treatment of specific items, derivatives	BPM6
Treatment of specific items, discounted and zero coupon bonds	BPM6
Treatment of specific items, loans acquired in the secondary market	BPM6
Treatment of specific items, loans subject to trading	BPM6
Treatment of specific items, other securities	BPM6
Treatment of specific items, securitised loans	BPM6

## **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	Yes	
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No	Provisions are not included in the data on international assets
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No	Starting with 1.10.2016 separate reporting will be possible for country and major sector breakdown (banks, non-banks, individuals) for valuation changes
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	No	Starting with 1.10.2016 separate reporting will be possible for country and major sector breakdown (banks, non-banks, individuals) for write-offs

## **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes	Interest arrears are included in external assets for the period the banks regard them as assets
Reduction of external assets due to provisions	No	Provisions are not included in the data on international assets

## **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	BIS definition	Nationality is determined by the location of the reporting entity's controlling parent institution
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## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	No	
External assets and liabilities in domestic currency, by own offices	No	
External assets and liabilities in domestic currency, by parent country	No	Data are available
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	No	
External assets and liabilities in foreign currency, by official monetary authorities	No	Data are available
External assets and liabilities in foreign currency, by own offices	No	
External assets and liabilities in foreign currency, by parent country	No	Data are available
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	No	Data are available

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Yes
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	Yes
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes
Please provide web-link to your published MFS statistics: URL:	<a href="http://www.cbr.ru/statistics/?PrtId=dkfs">http://www.cbr.ru/statistics/?PrtId=dkfs</a>

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?	Yes
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## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics	No
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## Singapore

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	159
Official institutions, Central bank	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Trade-related	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Over 90
Types of bank and bank-like reporting institutions	Offshore business of licensed commercial banks and merchant banks

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	No
Inclusions of loans and deposits, Financial leases	No
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes(N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	No

## **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No	
Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes	Excluding those trust funds administered off-balance sheet.
Loans and deposits received (funds received on a trust basis)	Yes	Excluding those trust funds administered off-balance sheet.
Own issues of securities (in banks' own name, but on behalf of third parties)	No	Financial institutions in Singapore have not, so far, issued securities in their own name but rather on behalf of third parties.

## **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	No	
Breakdowns by country	Yes	
Breakdowns by currency	No	
Separate reporting of securities	No	Separate securities data are not available.
Short-term securities included	Yes	

## **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	No	
Breakdown by country	No	
Breakdown by currency	No	
Definition used	Debt securities issued in Asian Currency Units (ACUs) in Singapore and abroad	
Separate reporting of own issues of securities	No	
Short-term securities included	Yes	

## **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	No	Derivative instruments on banks' balance sheets are reported under other assets and liabilities.
Market value data included in total assets or liabilities, OTC instruments	No	Derivative instruments on banks' balance sheets are reported under other assets and liabilities.
Separate reporting of market value data possible	No	Derivative instruments on banks' balance sheets are reported under other assets and liabilities.

## **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	No
Breakdowns by country	No
Breakdowns by currency	No
Separate reporting of other assets and liabilities	No
Types of other assets or liabilities included in the reported data	All assets and liabilities other than “loans, debt securities, equities and deposits”, including negotiable CDs, Notes and coin

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	No gaps
Currency breakdown, external assets and liabilities	No
Currency breakdown, positions vis-à-vis official monetary authorities	No
Sectoral breakdown	Yes, for total and non-bank sector

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	No
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Recommended definition of a bank, reporting country definition	No
Use of banks' own knowledge/practise	Yes

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	No
Data on total assets or liabilities	No
Sectoral breakdown	Yes, for total and non-bank sector

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	No
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks

## **LBS-13 Valuation rules applied by reporting countries**

General	Reporting financial institutions apply IAS 39 in the form of the revised "Financial Accounting Standard (FRS) 39, Financial Instruments: Recognition and Measurement"	
Treatment of specific items, derivatives	See Notes	Follows IAS Financial Accounting Standard (FRS) 39 valuations.
Treatment of specific items, discounted and zero coupon bonds	See Notes	Follows IAS Financial Accounting Standard (FRS) 39 valuations.
Treatment of specific items, loans acquired in the secondary market	See Notes	Follows IAS Financial Accounting Standard (FRS) 39 valuations.
Treatment of specific items, loans subject to trading	See Notes	Follows IAS Financial Accounting Standard (FRS) 39 valuations.
Treatment of specific items, other securities	See Notes	Follows IAS Financial Accounting Standard (FRS) 39 valuations.
Treatment of specific items, securitised loans	See Notes	Follows IAS Financial Accounting Standard (FRS) 39 valuations.

## **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets No

Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets No

Separate reporting possible (with country/sector/currency breakdown): Valuation changes No

Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets No

## **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears Yes: as interest falls due

Reduction of external assets due to provisions No

## **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality Majority ownership

## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities Not reported

External assets and liabilities in domestic currency, by own offices Not reported

External assets and liabilities in domestic currency, by parent country Not reported

External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen Not available

External assets and liabilities in foreign currency, by official monetary authorities Not reported

External assets and liabilities in foreign currency, by own offices Not reported

External assets and liabilities in foreign currency, by parent country No gaps

External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen Not available

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Not available
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Not available
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Not available
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Not available
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	Not available
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Not available
Please provide web-link to your published MFS statistics: URL:	<a href="http://www.mas.gov.sg/Statistics/Monthly-Statistical-Bulletin.aspx">http://www.mas.gov.sg/Statistics/Monthly-Statistical-Bulletin.aspx</a>

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?	No
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## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics	NIL
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## South Africa

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	30
Official institutions, Central bank	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Trade-related	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Approximately 100%
Types of bank and bank-like reporting institutions	All licensed banks

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes	
Inclusions of loans and deposits, Financial leases	Yes	
Inclusions of loans and deposits, Promissory notes	No	Negotiable CD's and PN's shall be regarded as securities and not as deposits, and as such shall be excluded from loans and deposits.
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes (No)	
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No	
Inclusions of loans and deposits, Subordinated loans	Yes	
Separate reporting of loans and deposits	Yes	

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes	
Criterion for inclusion, Residence of drawee	Yes	
Criterion for inclusion, Residence of presenter	No	
Is “à forfait” trade credit included?	Yes	
Is “en pension” paper included?	Yes	Not currently applicable, but reporting guidelines make provision for possible inclusion in future.

### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks’ own name, but on behalf of third parties)	Yes
Loans and deposits extended (in banks’ own name, but on behalf of third parties)	Yes
Loans and deposits received (funds received on a trust basis)	Yes
Own issues of securities (in banks’ own name, but on behalf of third parties)	Yes

### **LBS-05 Reporting of banks’ holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

### **LBS-06 Reporting of banks’ own issues of international debt securities**

Breakdown by bank/non-bank	Yes	
Breakdown by country	No	The BIS' initial draft guidelines on stage 1 and 2 enhancements did not require a counterparty country breakdown, but this has since been changed in the latest guidelines.
Breakdown by currency	Yes	
Definition used	#N/A	
Separate reporting of own issues of securities	Yes	
Short-term securities included	Yes	



## **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	Yes	But only on aggregated level with limited instrument breakdown.
Market value data included in total assets or liabilities, OTC instruments	Yes	But only on aggregated level with limited instrument breakdown.
Separate reporting of market value data possible	Yes	

## **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	#N/A

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	No gaps
Currency breakdown, external assets and liabilities	No gaps
Currency breakdown, positions vis-à-vis official monetary authorities	No gaps
Sectoral breakdown	No gaps

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes	
Recommended definition of a bank, home country definition	No	
Recommended definition of a bank, international standard	No	
Recommended definition of a bank, reporting country definition	Yes	This definition of “banks” conforms to other widely used definitions, such as “Deposit-taking corporations, except the central bank” in the System of National Accounts (SNA) and in the Balance of Payments Manual (BPM6); “other (than central bank) deposito
Use of banks’ own knowledge/practise	Yes	

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	No gaps
Data on total assets or liabilities	No gaps
Sectoral breakdown	No gaps

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes	
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks	
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	No	Full counterparty country breakdown available from June 2013 with implementation of stages 1 and 2 enhancements.
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks	

## **LBS-13 Valuation rules applied by reporting countries**

General	Reporting financial institutions apply IAS 39 in the form of the revised "Financial Accounting Standard (FRS) 39, Financial Instruments: Recognition and Measurement"
Treatment of specific items, derivatives	Follows IAS Financial Accounting Standard (FRS) 39 valuations. - For derivatives, the currency of denomination shall be the one in which settlement takes place, that is the currency in which the net payment is to be settled
Treatment of specific items, discounted and zero coupon bonds	Follows IAS Financial Accounting Standard (FRS) 39 valuations.
Treatment of specific items, loans acquired in the secondary market	Follows IAS Financial Accounting Standard (FRS) 39 valuations.
Treatment of specific items, loans subject to trading	Follows IAS Financial Accounting Standard (FRS) 39 valuations.
Treatment of specific items, other securities	Follows IAS Financial Accounting Standard (FRS) 39 valuations.
Treatment of specific items, securitised loans	Follows IAS Financial Accounting Standard (FRS) 39 valuations.

## **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets Limited

Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets Limited

Separate reporting possible (with country/sector/currency breakdown): Valuation changes Limited

Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets Limited

## **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears No

Reduction of external assets due to provisions No

## **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality Controlling parent

## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities No gaps

External assets and liabilities in domestic currency, by own offices No gaps

External assets and liabilities in domestic currency, by parent country No gaps

External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen No gaps

External assets and liabilities in foreign currency, by official monetary authorities No gaps

External assets and liabilities in foreign currency, by own offices No gaps

External assets and liabilities in foreign currency, by parent country No gaps

External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen No gaps

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Yes
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	Yes
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes
Please provide web-link to your published MFS statistics: URL:	<a href="http://www.resbank.co.za/web_indicators/EconFinDataForSA.aspx#FinancialSector">http://www.resbank.co.za/web_indicators/EconFinDataForSA.aspx#FinancialSector</a>

## **LBS-19 Currency breakdown**

Counterparty country (CPC) breakdown by parent country: How many CPCs are reported?	NO REPLY NEEDED - WILL BE UPDATED BY THE BIS
Currency breakdown in nationality statistics: which of the following is applicable?	NO REPLY NEEDED - WILL BE UPDATED BY THE BIS:1. Domestic currency & (USD, EUR, JPY, TO2)2. Domestic currency & (USD, EUR, JPY, GBP, CHF, TO3)3. Additional currencies than in Option 2 or full breakdown

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?	No
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## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics

## Spain

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	147
Official institutions, Central bank	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Trade-related	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Nearly 100
Types of bank and bank-like reporting institutions	All deposit institutions (banks, savings banks and credit cooperative banks) and the official credit institute with cross-border claims or liabilities above EUR 5 million or with at least one foreign branch

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	No
Criterion for inclusion, Residence of presenter	Yes
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No
Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	No
Breakdown by country	No
Breakdown by currency	Yes
Definition used	All issues in domestic currency in foreign markets and all issues in foreign currency
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	No
Separate reporting of market value data possible	No

#### **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	Equities and participations

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown

Currency breakdown, external assets and liabilities

Currency breakdown, positions vis-à-vis official  
monetary authorities

Sectoral breakdown

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank Yes

Recommended definition of a bank, home country  
definition No

Recommended definition of a bank, international  
standard EC

Recommended definition of a bank, reporting country  
definition No

Use of banks' own knowledge/practise No

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown

Data on total assets or liabilities

Sectoral breakdown

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the  
domestic central bank, included in total assets or  
liabilities Yes

Local position in foreign currency vis-à-vis the  
domestic central bank, treated as positions vis-à-vis  
banks or non-banks Banks

Positions vis-à-vis foreign official monetary  
authorities, reported as a separate geographically  
unallocated item Yes

Positions vis-à-vis foreign official monetary  
authorities, treated as positions vis-à-vis banks or non-  
banks Banks

### **LBS-13 Valuation rules applied by reporting countries**

General	As a general rule: loans and deposits at nominal value; debt securities at fair value or amortised cost plus impairment (held to maturity); equities at fair value or cost of acquisition or cost less impairment
Treatment of specific items, derivatives	Spain does not report derivative instruments in LBS (see table II-7). But if in the future they were included, derivatives are valued at fair value on the face of balance sheet.
Treatment of specific items, discounted and zero coupon bonds	Fair value or amortised cost plus impairment
Treatment of specific items, loans acquired in the secondary market	Nominal value
Treatment of specific items, loans subject to trading	Nominal value
Treatment of specific items, other securities	Fair value or amortised cost plus impairment
Treatment of specific items, securitised loans	Nominal value

### **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	No

### **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes, three months
Reduction of external assets due to provisions	No

### **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	Controlling interest
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## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities

External assets and liabilities in domestic currency, by own offices

External assets and liabilities in domestic currency, by parent country

External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen

External assets and liabilities in foreign currency, by official monetary authorities

External assets and liabilities in foreign currency, by own offices

External assets and liabilities in foreign currency, by parent country

External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N) No

Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N) Yes

Domestic assets and liabilities in domestic currency, by Instrument (Y/N) No

Domestic assets and liabilities in domestic currency, by Parent country (Y/N) Yes

Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences Yes

Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences Yes

Please provide web-link to your published MFS statistics: URL: <http://www.bde.es/bde/en/areas/estadis>

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors? No

## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics

## Sweden

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	14
Official institutions, Central bank	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Trade-related	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Approx 95
Types of bank and bank-like reporting institutions	Monetary Financial Institutions excluding the central bank

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	No
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	No
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	No

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No
Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	No
Breakdown by country	No
Breakdown by currency	Yes
Definition used	All issues in domestic market and in foreign markets
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes
Separate reporting of market value data possible	No

## **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	Other claims consist of shares and participation rights and other assets such as derivatives. Other liabilities consist mainly of derivatives with negative market value.

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	No gaps
Currency breakdown, external assets and liabilities	No gaps
Currency breakdown, positions vis-à-vis official monetary authorities	No gaps
Sectoral breakdown	No gaps

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	Within the EU we use the term MFI, in accordance with the ECB definition. In non-EU countries, we refer "bank" to the types of institutions that are classified as MFIs in the EU.
Recommended definition of a bank, reporting country definition	We use the term MFI, in accordance with the ECB definition.
Use of banks' own knowledge/practise	Yes

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	No gaps
Data on total assets or liabilities	No gaps
Sectoral breakdown	No gaps

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	No
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks

## **LBS-13 Valuation rules applied by reporting countries**

General	All assets and liabilities are compiled at book value (usually market value) except loans and deposits (face value)
Treatment of specific items, derivatives	Book value (usually market value)
Treatment of specific items, discounted and zero coupon bonds	Book value (usually market value)
Treatment of specific items, loans acquired in the secondary market	Loans acquired from a third party are reported at the price paid at the time of acquisition.
Treatment of specific items, loans subject to trading	Face value
Treatment of specific items, other securities	Book value (usually market value)
Treatment of specific items, securitised loans	Face value, if the loans are still recognised on the balance sheet

## **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	No

## **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	No
Reduction of external assets due to provisions	No

## **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	At least 50% ownership
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## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	Yes
External assets and liabilities in domestic currency, by own offices	Yes
External assets and liabilities in domestic currency, by parent country	Yes
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	Yes
External assets and liabilities in foreign currency, by official monetary authorities	Yes
External assets and liabilities in foreign currency, by own offices	Yes
External assets and liabilities in foreign currency, by parent country	Yes
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	Yes

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Yes
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Yes
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	N, differences arised in reporting population
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes
Please provide web-link to your published MFS statistics: URL:	<a href="http://www.scb.se/en_/Finding-statistics/Statistics-by-subject-area/Financial-markets/General-statistics/Financial-Market-Statistics/">http://www.scb.se/en_/Finding-statistics/Statistics-by-subject-area/Financial-markets/General-statistics/Financial-Market-Statistics/</a>

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?

No. All parent nationalities has the same sector breakdown on all CPC countries.

## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics

## Switzerland

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	75	
Official institutions, Central bank	no	
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	no	
Other financial institutions, Money market funds	no	
Other financial institutions, Other	no	
Other financial institutions, Securities brokers/ houses	no	
Other financial institutions, Trade-related	no	
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	approx 98%	approx 84% for internal and external assets/liabilities
Types of bank and bank-like reporting institutions	75	all banks in Switzerland with external asstes or external liabilities exceeding the sum of CHF 1 billion

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	yes	
Inclusions of loans and deposits, Financial leases	yes	
Inclusions of loans and deposits, Promissory notes	yes	
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	(Y) and (N)	some banks apply US-GAAP others IFRS standards or Swiss GAAP, under Swiss GAAP securites lending is not deducted
Inclusions of loans and deposits, Securities and gold lending without cash collateral	securities: yes/ gold: no	
Inclusions of loans and deposits, Subordinated loans	yes	
Separate reporting of loans and deposits	yes	

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	yes
Criterion for inclusion, Residence of drawee	yes
Criterion for inclusion, Residence of presenter	yes
Is "à forfait" trade credit included?	yes
Is "en pension" paper included?	yes



#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	no
Loans and deposits extended (in banks' own name, but on behalf of third parties)	yes
Loans and deposits received (funds received on a trust basis)	yes
Own issues of securities (in banks' own name, but on behalf of third parties)	no

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	yes
Breakdowns by country	yes
Breakdowns by currency	yes
Separate reporting of securities	yes
Short-term securities included	yes

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	no	
Breakdown by country	no	
Breakdown by currency	yes	
Definition used	in accordance with Swiss GAAP	SNB guidelines for LBS: debt securities in trading portfolios and financial investments
Separate reporting of own issues of securities	yes	
Short-term securities included	yes	

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	yes	net
Market value data included in total assets or liabilities, OTC instruments	yes	net
Separate reporting of market value data possible	no	

#### **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	yes	
Breakdowns by country	yes	
Breakdowns by currency	yes	
Separate reporting of other assets and liabilities	no	residual
Types of other assets or liabilities included in the reported data	no	

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	yes
Currency breakdown, external assets and liabilities	yes
Currency breakdown, positions vis-à-vis official monetary authorities	yes
Sectoral breakdown	yes

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	yes
Recommended definition of a bank, home country definition	yes
Recommended definition of a bank, international standard	no
Recommended definition of a bank, reporting country definition	no
Use of banks' own knowledge/practise	no

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	yes	
Data on total assets or liabilities	yes	
Sectoral breakdown	yes	distinction in non-bank financial entities and non-financial sector

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	banks
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	banks

### **LBS-13 Valuation rules applied by reporting countries**

General	book value, face value or market value depending on the specific balance sheet position (see Swiss GAAP)
Treatment of specific items, derivatives	positive or negative replacement value
Treatment of specific items, discounted and zero coupon bonds	accrual method
Treatment of specific items, loans acquired in the secondary market	face value
Treatment of specific items, loans subject to trading	face value
Treatment of specific items, other securities	Market value for trading book, cost value for financial assets and accrual method for banking book.
Treatment of specific items, securitised loans	face value

### **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	no
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	no
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	no
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	no

### **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	yes: as interest falls due	
Reduction of external assets due to provisions	no	Provisions are made by setting up a reserve until a bank decides to reduce its assets by drawing on that reserve.

### **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	majority ownership; controlling parent according to IBS Guidelines
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## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	yes
External assets and liabilities in domestic currency, by own offices	yes
External assets and liabilities in domestic currency, by parent country	yes
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	yes
External assets and liabilities in foreign currency, by official monetary authorities	yes
External assets and liabilities in foreign currency, by own offices	yes
External assets and liabilities in foreign currency, by parent country	yes
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	yes

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	yes
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	yes
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	yes
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	yes

Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences

LBS is a partial survey, including banks in Switzerland with external asstes or external liabilities exceeding the sum of CHF 1 billion; reporting entities in LBS are bank offices, in MFS sometimes paraent companies (domestic bank offices and their foreign subsidiaries)

Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences

Please provide web-link to your published MFS statistics: URL: <https://data.snb.ch/en/topics/banken#!/cube/bafovekreeinaus>

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors? no

## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to -  
the BIS consolidated banking statistics

## Turkey

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	51
Official institutions, Central bank	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Trade-related	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100
Types of bank and bank-like reporting institutions	All banks and participation banks

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	No
Inclusions of loans and deposits, Securities and gold lending without cash collateral	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	No
Criterion for inclusion, Residence of drawee	No
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	No
Is "en pension" paper included?	No

#### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No
Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

#### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of securities	Yes
Short-term securities included	Yes

#### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Breakdown by currency	Yes
Definition used	All issues in foreign currency in foreign markets
Separate reporting of own issues of securities	Yes
Short-term securities included	Yes

#### **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	No
Separate reporting of market value data possible	No

#### **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Breakdowns by currency	Yes
Separate reporting of other assets and liabilities	Yes
Types of other assets or liabilities included in the reported data	Equities, participations

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	-
Currency breakdown, external assets and liabilities	-
Currency breakdown, positions vis-à-vis official monetary authorities	-
Sectoral breakdown	-

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	Yes
Recommended definition of a bank, home country definition	No
Recommended definition of a bank, international standard	No
Recommended definition of a bank, reporting country definition	Yes
Use of banks' own knowledge/practise	No

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	-
Data on total assets or liabilities	-
Sectoral breakdown	-

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks



### **LBS-13 Valuation rules applied by reporting countries**

General	Assets except securities are reported at book values	
Treatment of specific items, derivatives	Market Value	These data will be reported as long as the consistency checks are completed.
Treatment of specific items, discounted and zero coupon bonds	Market Value	
Treatment of specific items, loans acquired in the secondary market	-	
Treatment of specific items, loans subject to trading	-	
Treatment of specific items, other securities	Market Value	
Treatment of specific items, securitised loans	Market Value	

### **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	-
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	No

### **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	No
Reduction of external assets due to provisions	No

### **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality	Majority ownership
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## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	-
External assets and liabilities in domestic currency, by own offices	-
External assets and liabilities in domestic currency, by parent country	-
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	-
External assets and liabilities in foreign currency, by official monetary authorities	-
External assets and liabilities in foreign currency, by own offices	-
External assets and liabilities in foreign currency, by parent country	-
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	-

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	No	These data will be reported as soon as consistency checks are completed.
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	No	These data will be reported as soon as consistency checks are completed.
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	No	These data will be reported as soon as consistency checks are completed.
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	No	These data will be reported as soon as consistency checks are completed.
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	-	Consistency checks between domestic positions in domestic currency and national monetary and financial statistics haven't been completed yet.
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes	
Please provide web-link to your published MFS statistics: URL:	<a href="http://www.tcmb.gov.tr/wps/wcm/connect/TCMB+EN/TCMB+EN/Main+Menu/STATISTICS/Monetary+and+Financial+Statistics">http://www.tcmb.gov.tr/wps/wcm/connect/TCMB+EN/TCMB+EN/Main+Menu/STATISTICS/Monetary+and+Financial+Statistics</a>	

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors? No

## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics -

## United Kingdom

### **LBS-01 Reporting institutions in locational banking: Number and types**

Number of institutions that report in the locational banking statistics	358	
Official institutions, Central bank	Yes	
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No	
Other financial institutions, Money market funds	No	
Other financial institutions, Other	Some	
Other financial institutions, Securities brokers/ houses	No	
Other financial institutions, Trade-related	Some	
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100	
Types of bank and bank-like reporting institutions	All institutions authorised to carry out deposit taking in the UK under the Financial Services and Markets Act 2000 (and certain former banks under the Banking Act 1979 or the Banking Act 1987); with the exception of credit unions, firms whose permission to accept deposits is only for the purpose of carrying on insurance business' and friendly societies.	Cut-off points exist for providing full geographical and currency breakdowns. Includes Building Societies from 2009.

### **LBS-02 Reporting of loans and deposits**

Inclusions of loans and deposits, Bank-notes and coin	Yes	
Inclusions of loans and deposits, Financial leases	Yes	
Inclusions of loans and deposits, Promissory notes	Yes	
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes (N)	
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No	
Inclusions of loans and deposits, Subordinated loans	Yes	
Separate reporting of loans and deposits	Yes	From Q1 2010 onwards, loans data includes all loans that have securitized/transferred by Monetary Financial Institutions to their own SPVs

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No
Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes	
Breakdowns by country	Yes	
Breakdowns by currency	Yes	
Separate reporting of securities	Yes	
Short-term securities included	Yes	Total only, without any breakdowns

## **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	Yes	Debt securities issued only have a partial currency breakdown and for the most part, the holder of said issuance cannot be identified by sector or residency, with the exception of holdings reported by UK-resident MFIs and issuance by UK-resident MFIs that are lodged with UK-resident MFIs by non-residents
Breakdown by country	Yes	Debt securities issued only have a partial currency breakdown and for the most part, the holder of said issuance cannot be identified by sector or residency, with the exception of holdings reported by UK-resident MFIs and issuance by UK-resident MFIs that are lodged with UK-resident MFIs by non-residents
Breakdown by currency	Yes	Debt securities issued only have a partial currency breakdown and for the most part, the holder of said issuance cannot be identified by sector or residency, with the exception of holdings reported by UK-resident MFIs and issuance by UK-resident MFIs that are lodged with UK-resident MFIs by non-residents
Definition used	All issues held by non-residents are identified. Where unknown, 20% of domestic currency and 92% of foreign currency is used as a proxy	
Separate reporting of own issues of securities	Yes	
Short-term securities included	Yes	Total only, without any breakdowns

## **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	No
Separate reporting of market value data possible	Yes

## **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank	Yes	
Breakdowns by country	Yes	
Breakdowns by currency	Yes	
Separate reporting of other assets and liabilities	Yes	
Types of other assets or liabilities included in the reported data	Shares and other equity, working capital	No breakdown for working capital

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown	Yes	Debt securities issued only have a partial currency breakdown and for the most part, the holder of said issuance cannot be identified by sector or residency, with the exception of holdings reported by UK-resident MFIs and issuance by UK-resident MFIs that are lodged with UK-resident MFIs by non-residents
Currency breakdown, external assets and liabilities	Yes	Debt securities issued only have a partial currency breakdown and for the most part, the holder of said issuance cannot be identified by sector or residency, with the exception of holdings reported by UK-resident MFIs and issuance by UK-resident MFIs that are lodged with UK-resident MFIs by non-residents
Currency breakdown, positions vis-à-vis official monetary authorities	No	
Sectoral breakdown	Yes	Debt securities issued only have a partial currency breakdown and for the most part, the holder of said issuance cannot be identified by sector or residency, with the exception of holdings reported by UK-resident MFIs and issuance by UK-resident MFIs that are lodged with UK-resident MFIs by non-residents

### **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank	No	No formal guidance, but preference is for home country definition
Recommended definition of a bank, home country definition	Yes	
Recommended definition of a bank, international standard	No	
Recommended definition of a bank, reporting country definition	No	
Use of banks' own knowledge/practise	Yes	

### **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown	No
Data on total assets or liabilities	No
Sectoral breakdown	No

### **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks



### **LBS-13 Valuation rules applied by reporting countries**

General	Deposits and loans (including those containing embedded derivatives) should be reported at nominal value, and securities held as assets (including paper, derivatives*, certificates of deposits and shares) at market value	
Treatment of specific items, derivatives	Market value	Although derivatives are not included within BIS Locational International Banking Statistics at a total level or within "Other Assets/Liabilities"
Treatment of specific items, discounted and zero coupon bonds	Accrual of imputed interest on discount bonds may be included	
Treatment of specific items, loans acquired in the secondary market	Nominal value	
Treatment of specific items, loans subject to trading	Nominal value	
Treatment of specific items, other securities	Market value	
Treatment of specific items, securitised loans	Nominal value	

### **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	N/A
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	Yes
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	Yes

## **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears Yes

Depending on the likelihood of recovery of interest, banks must either add interest arrears to the amount of the outstanding loan, create a separate internal interest-receivable account or simply write off interest.

Reduction of external assets due to provisions No

## **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality Majority ownership

## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities Yes

External assets and liabilities in domestic currency, by own offices Yes

External assets and liabilities in domestic currency, by parent country Yes

External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen Yes

External assets and liabilities in foreign currency, by official monetary authorities Yes

External assets and liabilities in foreign currency, by own offices Yes

External assets and liabilities in foreign currency, by parent country Yes

External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen Yes

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Yes	
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Yes	
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Yes	
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Yes	
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	Yes	Covers all banks not just internationally active banks
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Yes	Domestic positions in domestic currency are sourced from the same survey (census) of reporting banks from which total external/international positions are derived. However, the geographical and detailed currency split of external positions are derived from sample of this survey.
Please provide web-link to your published MFS statistics: URL:	<a href="http://www.bankofengland.co.uk/statistics/Pages/bankstats/current/default.aspx">http://www.bankofengland.co.uk/statistics/Pages/bankstats/current/default.aspx</a>	

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?	Yes	CPC breakdown by parent country are identified and reported separately by counterparty sector where identifiable
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## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics

## United States

### LBS-01 Reporting institutions in locational banking: Number and types

Number of institutions that report in the locational banking statistics	468	
Official institutions, Central bank	Liabilities	
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	no	
Other financial institutions, Money market funds	No	Although required to report, money market funds don't typically have the type of positions that are currently reported for the LBS statistics.
Other financial institutions, Other	Yes	
Other financial institutions, Securities brokers/ houses	Yes	
Other financial institutions, Trade-related	Yes	
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Nearly 100	
Types of bank and bank-like reporting institutions	All depository institutions, bank holding companies, brokers and dealers, and other financial institutions with external assets or liabilities of USD 50 million or more	

### LBS-02 Reporting of loans and deposits

Inclusions of loans and deposits, Bank-notes and coin	No
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Repos [ Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards ]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Subordinated loans	Yes
Separate reporting of loans and deposits	Yes

### **LBS-03 Reporting of trade-related credit**

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

### **LBS-04 Reporting of trustee business**

Holdings of securities (in banks' own name, but on behalf of third parties)	No	
Loans and deposits extended (in banks' own name, but on behalf of third parties)	No	(we only include the BL2 (not BQ1), so we only include custodied on the liabilities side)
Loans and deposits received (funds received on a trust basis)	Yes	
Own issues of securities (in banks' own name, but on behalf of third parties)	Yes	Negotiable CDs and USD short-term securities issued by banks and held for foreigners' accounts.

### **LBS-05 Reporting of banks' holdings of international debt securities**

Breakdowns by bank/non-bank	Yes	
Breakdowns by country	Yes	
Breakdowns by currency	No	
Separate reporting of securities	Yes	As from March 2003, negotiable CDs and short-term securities only.
Short-term securities included	Yes	

### **LBS-06 Reporting of banks' own issues of international debt securities**

Breakdown by bank/non-bank	Yes	As from March 2003.
Breakdown by country	Yes	As from March 2003.
Breakdown by currency	USD only	
Definition used	All negotiable CDs and short-term securities issued in USD only	
Separate reporting of own issues of securities	Yes	As from March 2003.
Short-term securities included	Yes	

## **LBS-07 Reporting of derivative instruments**

Market value data included in total assets or liabilities, No  
Exchange-traded instruments

Market value data included in total assets or liabilities, No  
OTC instruments

Separate reporting of market value data possible No

## **LBS-08 Reporting of other assets and liabilities**

Breakdowns by bank/non-bank No

Breakdowns by country No

Breakdowns by currency No

Separate reporting of other assets and liabilities No

Types of other assets or liabilities included in the reported data None

## **LBS-09 Gaps in the disaggregated reporting of international assets and liabilities**

Country breakdown Partial

Currency breakdown, external assets and liabilities Yes Anticipated to be included in 2015.

Currency breakdown, positions vis-à-vis official monetary authorities No

Sectoral breakdown Partial

## **LBS-10 Reporting practices regarding the distinction between bank and non-bank positions**

Instructions issued by central bank Yes

Recommended definition of a bank, home country definition No

Recommended definition of a bank, international standard No

Recommended definition of a bank, reporting country definition Yes

Use of banks' own knowledge/practise Yes

## **LBS-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations**

Currency breakdown No Only foreign and domestic currency.

Data on total assets or liabilities No gaps

Sectoral breakdown Partial

## **LBS-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities**

Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	No
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Not applicable
Positions vis-à-vis foreign official monetary authorities, reported as a separate geographically unallocated item	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks

## **LBS-13 Valuation rules applied by reporting countries**

General	All loans and securities are recorded at face value	
Treatment of specific items, derivatives	Not applicable	
Treatment of specific items, discounted and zero coupon bonds	Face value	Only short-term securities are reported by US banks.
Treatment of specific items, loans acquired in the secondary market	Face value	
Treatment of specific items, loans subject to trading	Face value	
Treatment of specific items, other securities	Face value	Only short-term securities are reported by US banks.
Treatment of specific items, securitised loans	Face value	

## **LBS-14 Separate reporting of valuation changes, arrears, provisions and write-offs**

Separate reporting possible (with country/sector/currency breakdown): Arrears of interest and principal; Arrears that are not immediately written off and that are not included in the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Write-offs of claims including capitalised interest and interest booked in special suspense assets	Partial

## **LBS-15 Treatment of interest arrears and provisions**

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes: as interest falls due
Reduction of external assets due to provisions	No

## **LBS-16 Reporting practices in determining the nationality of banks**

Definitions used in determining nationality At least 25% ownership

## **LBS-17 Gaps in the reporting of nationality structure data**

External assets and liabilities in domestic currency, by official monetary authorities	Yes
External assets and liabilities in domestic currency, by own offices	Yes
External assets and liabilities in domestic currency, by parent country	Yes
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	?
External assets and liabilities in foreign currency, by official monetary authorities	No
External assets and liabilities in foreign currency, by own offices	No
External assets and liabilities in foreign currency, by parent country	Yes
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	Yes

## **LBS-18 Domestic assets and liabilities in domestic currency**

Domestic assets and liabilities in domestic currency, by Bank Type (Y/N)	Not applicable
Domestic assets and liabilities in domestic currency, by counterparty sector (Y/N)	Not applicable
Domestic assets and liabilities in domestic currency, by Instrument (Y/N)	Not applicable
Domestic assets and liabilities in domestic currency, by Parent country (Y/N)	Not applicable
Domestic positions in domestic currency reported to the BIS are the same as published in national monetary and financial statistics? (Y/N) If no, please explain the key differences	Not applicable
Domestic positions in domestic currency: is the sample of reporting banks the same as the sample for external/ international positions? (Y/N) If no, under comments please explain the key differences	Not applicable
Please provide web-link to your published MFS statistics: URL:	<a href="http://www.federalreserve.gov/conresdata/releases/combanksal/current.htm">http://www.federalreserve.gov/conresdata/releases/combanksal/current.htm</a>

## **LBS-20 Counterparty country(CPC) breakdown by parent country**

Counterparty country (CPC) breakdown by parent country: Does adopted CPC breakdown change across counterparty sectors?	LBP_R: Yes; LBP_N: No	Anticipate no difference for both reports in 2016
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## **LBS-99 Other relevant information**

Other comments or deviations from the guidelines to the BIS consolidated banking statistics