

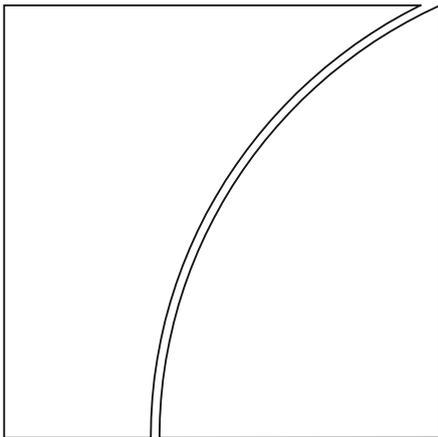
# Basel Committee on Banking Supervision

## Consultative Document

### Consolidated guidelines and sound practices

Issued for comment by 26 June 2026

February 2026



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# Consolidated guidelines and sound practices

## Introduction

The Basel Committee on Banking Supervision (the Committee) is the primary global standard setter for the prudential regulation of banks and provides a forum for regular cooperation on banking supervisory matters. Its mandate is to strengthen the regulation, supervision and practices of banks worldwide with the purpose of enhancing financial stability.

The Committee establishes and promotes global standards for the regulation and supervision of banks. In addition to standards, the Committee issues guidelines and sound practices:

- **Guidelines** elaborate on the standards in areas where they are considered desirable for the prudential regulation and supervision of banks, in particular internationally active banks. They generally supplement BCBS standards by providing additional guidance for the purpose of their implementation.
- **Sound practices** generally describe actual observed practices, with the goal of promoting common understanding and improving supervisory or banking practices.

In 2019, the Committee introduced a consolidated framework for its standards. This initiative replaced the existing pdf versions of standards with a consistent and cohesive framework. The Committee is proposing to introduce a similar initiative for its guidelines and sound practices. These guidelines and sound practices are currently published on the Bank for International Settlements (BIS) website as a series of pdf documents. To improve their accessibility, the Committee has reorganised the contents of these guidelines and sound practices into a consolidated modular format.

## Structure of the consolidated guidelines and sound practices

The consolidated guidelines and sound practices appear in a new area of the Committee's section of the BIS website.<sup>1</sup> They comprise 13 modules setting out expectations and practices on specific topics, each of which is divided into further chapters. This modular format will make it easier to maintain and update the materials over time.

The consolidated guidelines and sound practices launched in draft form alongside this consultative document are a compilation of the existing guidelines and sound practices currently classified as "current" on the Committee's publications page. In total, there are 76 current guidelines and sound practices. Annex 1 outlines the structure of the consolidated guidelines and sound practices, including the source documents that were used for each of the chapters. Annex 2 outlines the current guidelines and sound practices and the Committee's recommendations for whether and how they should be incorporated into the new consolidated guidelines and sound practices.

<sup>1</sup> [https://bis.org/basel\\_consolidated\\_guidelines/index.htm](https://bis.org/basel_consolidated_guidelines/index.htm)

## Content of the framework

The development of the consolidated guidelines and sound practices aims to enhance the accessibility of the Committee's outputs in a user-friendly format. The new framework includes core material that has been taken from the existing guidelines and sound practices; this forms the basis for the contents of the various chapters. In addition to the core content, each chapter includes a set of links (where relevant) to: (i) the underlying source document on which the contents of the chapter are based;<sup>2</sup> (ii) related standards; (iii) related chapters in the consolidated guidelines and sound practices; and (iv) other related publications (eg documents such as newsletters, implementation reports and other documents that are relevant to a particular topic). Grouping related standards and publications in this manner is intended to make it easier for website users to locate and access the relevant materials for a specific topic.

In preparing the framework, the Committee has taken the opportunity to remove content that it considers to be outdated, that has been superseded by subsequent standards or guidelines, or that is duplicative of the Committee's standards or those issued by other standard-setting bodies. Through this exercise, the Committee has substantially reduced the volume of its guidance materials by approximately 75%. The final output reflects a more streamlined and evergreen set of expectations.

The first iteration of the consolidated guidelines and sound practices is a historical compilation of the Committee's previously issued guidelines and sound practices. While the Committee has sought to remove outdated and superseded material, it has refrained from altering existing policies or introducing new expectations for banks or supervisors through the current consolidation process. Consequently, some of the draft chapters may not align with all member jurisdictions' current views or policy preferences. The Committee would welcome feedback from stakeholders on whether the current draft contains outdated or superseded material that should be removed and whether there are particular topics that the Committee should review more substantively. The Committee will reflect on this feedback in finalising the consolidated guidelines and sound practices.

The Committee intends to periodically review its guidelines and sound practices as standards, supervisory practices and the financial system evolve. The consolidated guidelines and sound practices are intended to be a living document which will be updated over time as the Committee publishes new material.

## Legal status and implementation

The Committee does not possess any formal supranational authority and its decisions have no legal force. As with the Committee's standards, BCBS guidelines and sound practices are transposed into jurisdictional frameworks in a variety of ways across the Committee's member jurisdictions.

The BCBS encourages full adoption of its guidelines by its members and their supervised banks, in particular internationally active banks. With respect to other supervised banks, BCBS members may adopt a proportional approach to implementing guidelines. In relation to sound practices, BCBS members are encouraged to compare these practices with those applied by themselves and their supervised institutions to identify potential areas for improvement.

<sup>2</sup> The original pdf versions of all guidelines and sound practices will continue to be available on the Committee's publications page. These documents will have their status changed to "consolidated", "other" or "superseded" as appropriate, but no changes have been made to the text of these pdf versions.

## Consequential amendments

Several of the Committees standards, as set out in the Basel Framework, reference the guidelines and sound practices in their current publication format. The Committee will update the cross-references to refer to the new chapters in the consolidated guidelines and sound practices, when they are finalised.

## Request for comments

The Committee welcomes comments on three issues by 26 June 2026. The Committee intends to finalise the consolidated guidelines and sound practices in the second half of 2026 and to maintain them regularly.

- Q1. Does the framework effectively remove outdated, superseded and duplicative materials?
- Q2. Does the proposed reorganisation and redrafting achieve the objective of improving clarity and readability without introducing new expectations?
- Q3. Are there particular topics that the Committee should review more substantively, or areas where further guidance is warranted?

## Annex 1: Structure of the consolidated guidelines and sound practices and source documents

The table below outlines the proposed structure of the consolidated guidelines and sound practices and lists the relevant source material for each of the chapters. The source of the proposed core material for each chapter is included in **red**; proposed links to other related publications are included in **green**.

Module	Chapter	Source material
<b>SCA: Supervision and corrective actions</b>	SCA10: Nature of prudential supervision	<ul style="list-style-type: none"> <li>• <a href="#">Jul 2015: Guidelines for identifying and dealing with weak banks [G]</a></li> <li>• <a href="#">Jul 2015: Report on the impact and accountability of banking supervision [SP]</a></li> <li>• <a href="#">Mar 2018: Frameworks for early supervisory intervention</a></li> <li>• <a href="#">Jun 2019: Overview of Pillar 2 supervisory review practices and approaches</a></li> </ul>
	SCA20: Consolidated supervision	<ul style="list-style-type: none"> <li>• <a href="#">Mar 1979: Consolidated supervision of banks' international activities [SP]</a></li> <li>• <a href="#">May 1983: Principles for the supervision of banks' foreign establishments (Concordat) [G]</a></li> <li>• <a href="#">Apr 1990: Information flows between banking supervisory authorities [SP]</a></li> <li>• <a href="#">Oct 1996: The supervision of cross-border banking [G]</a></li> <li>• <a href="#">Jan 2003: Shell banks and booking offices [G]</a></li> <li>• <a href="#">Jan 2003: Parallel-owned banking structures [G]</a></li> </ul>
	SCA30: Information sharing and cooperation	<ul style="list-style-type: none"> <li>• <a href="#">Apr 1990: Information flows between banking supervisory authorities [SP]</a></li> <li>• <a href="#">Oct 1996: The supervision of cross-border banking [G]</a></li> <li>• <a href="#">Aug 2003: High-level principles for the cross-border implementation of the New Accord [G]</a></li> <li>• <a href="#">Jun 2006: Home-host information sharing for effective Basel II implementation [G]</a></li> </ul>
	SCA40: Supervisory colleges	<ul style="list-style-type: none"> <li>• <a href="#">Jun 2014: Principles for effective supervisory colleges [G]</a></li> <li>• <a href="#">Dec 2017: Progress report on the implementation of principles for effective supervisory colleges</a></li> </ul>
	SCA50: Financial conglomerate supervision	<ul style="list-style-type: none"> <li>• <a href="#">Sep 2012: Principles for the supervision of financial conglomerates [G]</a></li> <li>• <a href="#">May 2006: Regulatory and market differences: issues and observations</a></li> <li>• <a href="#">Sep 2014: Report on supervisory colleges for financial conglomerates</a></li> </ul>
	SCA60: Identifying weak banks and addressing their challenges	<ul style="list-style-type: none"> <li>• <a href="#">Jul 2015: Guidelines for identifying and dealing with weak banks [G]</a></li> <li>• <a href="#">Mar 2010: Report and recommendations of the Cross-border Bank Resolution Group [G]</a></li> <li>• <a href="#">Mar 2018: Frameworks for early supervisory intervention</a></li> <li>• <a href="#">Jun 2019: Overview of Pillar 2 supervisory review practices and approaches</a></li> <li>• <a href="#">Oct 2023: Report on the 2023 banking turmoil</a></li> </ul>

Module	Chapter	Source material
<b>PRO: Proportionality</b>	PRO10: Application of proportionality	<ul style="list-style-type: none"> <li>Jul 2022: High-level considerations on proportionality</li> <li>Mar 2019: Proportionality in bank regulation and supervision – a survey on current practices</li> <li>Nov 2019: Joint BCBS-BCG statement on proportionality</li> <li>Jul 2021: Proportionality in bank regulation and supervision – a joint global survey</li> </ul>
	PRO20: Regulation and supervision of institutions relevant to financial inclusion	<ul style="list-style-type: none"> <li>Sep 2016: Guidance on the application of the Core Principles for Effective Banking Supervision to the regulation and supervision of institutions relevant to financial inclusion [G]</li> <li>Jan 2015: Range of practice in the regulation and supervision of institutions relevant to financial inclusion</li> </ul>
<b>CGO: Corporate governance</b>	CGO10: Corporate governance	<ul style="list-style-type: none"> <li>Sep 1998: Framework for internal control systems in banking organisations [G]</li> <li>Jul 2015: Corporate governance principles for banks [G]</li> </ul>
<b>RMA: Risk management</b>	RMA10: Risk data	<ul style="list-style-type: none"> <li>Jan 2013: Principles for effective risk data aggregation and risk reporting [S/G]</li> <li>Oct 2010: Developments in modelling risk aggregation</li> <li>Jan 2026: Implementation of the Principles for effective risk data aggregation and risk reporting</li> </ul>
	RMA20: FX risks	<ul style="list-style-type: none"> <li>Feb 2013: Supervisory guidance for managing risks associated with the settlement of foreign exchange transactions [G]</li> </ul>
	RMA30: Stress testing	<ul style="list-style-type: none"> <li>Oct 2018: Stress testing principles [G]</li> <li>Dec 2017: Supervisory and bank stress testing: range of practices</li> </ul>
	RMA40: Step-in risk	<ul style="list-style-type: none"> <li>Oct 2017: Identification and management of step-in risk [G]</li> <li>Feb 2012: Report on intra-group support measures</li> </ul>
	RMA50: Digitalisation and financial technology risks	<ul style="list-style-type: none"> <li>Jul 2003: Management and supervision of cross-border electronic banking activities [G]</li> <li>Jul 2003: Risk management principles for electronic banking [SP]</li> <li>Feb 2018: Sound practices: implications of fintech developments for banks and bank supervisors [SP]</li> <li>Dec 2018: Cyber-resilience: range of practices</li> <li>Nov 2019: Report on open banking and application programming interfaces (APIs)</li> <li>Sep 2021: Newsletter on cyber security</li> <li>Mar 2022: Newsletter on artificial intelligence and machine learning</li> <li>May 2024: Digitalisation of finance</li> </ul>
	RMA60: Climate-related financial risks	<ul style="list-style-type: none"> <li>Jun 2022: Principles for the effective management and supervision of climate-related financial risks [G]</li> <li>Apr 2020: Climate-related financial risks: a survey on current initiatives</li> <li>Apr 2021: Climate-related financial risks – measurement methodologies</li> <li>Apr 2021: Climate-related risk drivers and their transmission channels</li> <li>Nov 2023: Newsletter on the implementation of the Principles for the effective management and supervision of climate-related financial risks</li> <li>Jun 2025: A framework for the voluntary disclosure of climate-related financial risks</li> </ul>

Module	Chapter	Source material
<b>CAD: Capital adequacy</b>	CAD10: Capital planning	<ul style="list-style-type: none"> <li>Jan 2014: A sound capital planning process: fundamental elements [SP]</li> <li>Mar 2009: Range of practices and issues in economic capital frameworks [SP]</li> </ul>
	CAD20: Countercyclical capital buffers	<ul style="list-style-type: none"> <li>Dec 2010: Guidance for national authorities operating the countercyclical capital buffer [G]</li> <li>Nov 2019: Guiding principles for the operationalisation of a sectoral countercyclical capital buffer [G]</li> <li>Jun 2017: Range of practices in implementing the countercyclical capital buffer policy</li> <li>Oct 2019: Newsletter on buffer usability</li> <li>Oct 2022: Buffer usability and cyclicity in the Basel Framework</li> <li>Oct 2022: Newsletter on positive cycle-neutral countercyclical capital buffer rates</li> <li>Nov 2024: Range of practices in implementing a positive neutral countercyclical capital buffer</li> </ul>
	CAD30: Accounting issues	<ul style="list-style-type: none"> <li>Apr 2009: Supervisory guidance for assessing banks' financial instrument fair value practices [G]</li> <li>Jun 2008: Fair value measurement and modelling: An assessment of challenges and lessons learned from the market stress</li> </ul>
<b>LQY: Liquidity</b>	LQY10: Liquidity risk management and supervision	<ul style="list-style-type: none"> <li>Sep 2008: Principles for sound liquidity risk management and supervision [G]</li> <li>May 2006: The management of liquidity risk in financial groups</li> <li>Feb 2008: Liquidity risk: management and supervisory challenges [SP]</li> <li>Jan 2019: Basel Committee completes review of Principles for sound liquidity risk management and supervision</li> </ul>
	LQY20: Supervisory market-based indicators of liquidity	<ul style="list-style-type: none"> <li>Jan 2014: Guidance for supervisors on market-based indicators of liquidity [G]</li> </ul>
<b>CRI: Credit risk and counterparty issues</b>	CRI10: General credit risk management	<ul style="list-style-type: none"> <li>Apr 2025: Principles for the management of credit risk [G]</li> <li>Aug 2013: Mortgage insurance: market structure, underwriting cycle and policy implications [SP]</li> <li>Mar 2022: Newsletter on Covid-19 related credit risk issues</li> <li>Jul 2023: Newsletter on credit risk issues</li> </ul>
	CRI20: The standardised approach to credit risk	<ul style="list-style-type: none"> <li>Apr 2019: Standardised approach – implementing the mapping process [G]</li> </ul>
	CRI30: The internal ratings-based approach to credit risk	<ul style="list-style-type: none"> <li>Jul 2005: Guidance on the estimation of loss given default (paragraph 468 of the Framework Document) [G]</li> <li>Sep 2005: Validation of low-default portfolios in the Basel II Framework [SP]</li> <li>Mar 2006: Use of vendor products in the Basel II IRB framework [SP]</li> <li>Sep 2006: The IRB use test: background and implementation [G]</li> <li>Jul 2005: An explanatory note on the Basel II IRB risk weight functions</li> </ul>
	CRI40: Counterparty credit risk	<ul style="list-style-type: none"> <li>Dec 2024: Guidelines for counterparty credit risk management [G]</li> <li>Dec 2010: Sound practices for backtesting counterparty credit risk models [G]</li> <li>Nov 2022: Newsletter on bank exposures to non-bank financial intermediaries</li> </ul>

Module	Chapter	Source material
	CRI50: Securitisation	<ul style="list-style-type: none"> <li>Jul 2008: Credit risk transfer – developments from 2005 to 2007 [G]</li> <li>Sep 2009: Report on special purpose entities</li> <li>Jul 2011: Report on asset securitisation incentives [SP]</li> <li>Jul 2015: Criteria for identifying simple, transparent and comparable securitisations [SP]</li> <li>May 2018: Criteria for identifying simple, transparent and comparable short-term securitisations [SP]</li> </ul>
	CRI60: High cost credit protection	<ul style="list-style-type: none"> <li>Dec 2011: High cost credit protection [G]</li> </ul>
<b>PAP: Problem assets and provisions</b>	PAP10: Problem assets	<ul style="list-style-type: none"> <li>Apr 2017: Prudential treatment of problem assets – definitions of non-performing exposures and forbearance [G]</li> </ul>
	PAP20: Expected credit losses	<ul style="list-style-type: none"> <li>Dec 2015: Guidance on credit risk and accounting for expected credit losses [G]</li> </ul>
<b>MIR: Market risk and interest rate risk</b>	MIR10: Market risk	<ul style="list-style-type: none"> <li>Dec 2013: Longevity risk transfer markets: market structure, growth drivers and impediments, and potential risks</li> <li>Nov 2018: Incentives to centrally clear over-the-counter (OTC) derivatives</li> <li>Feb 2020: Benchmark rate reforms</li> <li>Sep 2022: Review of margining practices</li> <li>May 2023: Margin dynamics in centrally cleared commodities markets in 2022</li> <li>Jan 2025: Transparency and responsiveness of initial margin in centrally cleared markets – review and policy proposals</li> <li>Jan 2025: Streamlining variation margin processes and initial margin responsiveness of margin models in non-centrally cleared markets</li> <li>Dec 2025: Review of the implementation of margin requirements for non-centrally cleared derivatives</li> </ul>
	MIR20: Interest rate risk	
<b>ORR: Operational risk and resilience</b>	ORR10: Operational risk	<ul style="list-style-type: none"> <li>Mar 2021: Revisions to the Principles for the sound management of operational risk [G]</li> <li>Nov 2023: Supervisory newsletter on the adoption of POR and PSMOR</li> </ul>
	ORR20: Operational resilience	<ul style="list-style-type: none"> <li>Mar 2021: Principles for operational resilience [G]</li> <li>Aug 2006: High-level principles for business continuity [G]</li> <li>Mar 2022: Newsletter on third- and fourth-party risk management and concentration risk</li> <li>Nov 2023: Supervisory newsletter on the adoption of POR and PSMOR</li> </ul>
	ORR30: Third-party risk management	<ul style="list-style-type: none"> <li>Dec 2025: Principles for the sound management of third-party risk [G]</li> <li>Mar 2022: Newsletter on third- and fourth-party risk management and concentration risk</li> </ul>
<b>IAC: Internal audit and control</b>	IAC10: Internal audit	<ul style="list-style-type: none"> <li>Jun 2012: The internal audit function in banks [G]</li> </ul>
	IAC20: Compliance functions	<ul style="list-style-type: none"> <li>Apr 2005: Compliance and the compliance function in banks [G]</li> </ul>

Module	Chapter	Source material
<b>FRD: Financial reporting and public disclosure</b>	FRD10: Public disclosure	<ul style="list-style-type: none"> <li>Sep 1998: Enhancing bank transparency [G]</li> <li>Apr 2014: Point of Sale disclosure in the insurance, banking and securities sector [G]</li> <li>Jun 2025: A framework for the voluntary disclosure of climate-related financial risks</li> </ul>
	FRD20: External audit	<ul style="list-style-type: none"> <li>Mar 2014: External audits of banks [G]</li> </ul>
	FRD30: External audit - ECL	<ul style="list-style-type: none"> <li>Dec 2020: Supplemental note to External audits of banks – audit of expected credit loss [G]</li> </ul>
<b>AFS: Abuse of financial services</b>	AFS10: Money laundering and terrorist financing	<ul style="list-style-type: none"> <li>Jul 2020: Sound management of risks related to money laundering and financing of terrorism: revisions to supervisory cooperation [G]</li> <li>May 2009: Due diligence and transparency regarding cover payment messages related to cross-border wire transfers [G]</li> </ul>

## Annex 2: Proposed inclusion of current guidelines and sound practices

The table below lists the “current” guidelines and sound practices that the Committee reviewed as part of the consolidation project. It also outlines the Committee’s proposed recommendation for whether and how each of these documents should be incorporated into the new framework:

- **Core material:** The guidelines/sound practices contain relevant guidance or practices that have been consolidated in the new chapter format. The status of the document will be changed to “consolidated” on the Committee’s website.
- **Related publication:** The guidelines/sound practices do not include evergreen materials but may include useful background or other information that is still relevant to the chapter topic. The status of the document will be changed to “other” on the Committee website and it will be included via a link under “related publications”.
- **Superseded:** The contents of the guidelines/sound practices are no longer relevant and the document should not be included either as “core material” in the new chapter or as a “related publication” via a link. The status of the document will be changed to “superseded” on the Committee’s website.

The Committee will update the status of the relevant documents on its website when it finalises the new framework.

Documents reviewed – guidelines and sound practices

Table 2

Date	Document	Current classification	Inclusion within consolidated guidelines
Dec 2025	Principles for the sound management of third-party risk	Guidelines	Core material
Apr 2025	Principles for the management of credit risk	Guidelines	Core material
Dec 2024	Guidelines for counterparty credit risk management	Guidelines	Core material
Jul 2022	High-level considerations on proportionality	Other	Core material
Jun 2022	Principles for the effective management and supervision of climate-related financial risks	Guidelines	Core material
Mar 2021	Revisions to the Principles for the sound management of operational risk	Guidelines	Core material
Mar 2021	Principles for operational resilience	Guidelines	Core material
Dec 2020	Supplemental note to External audits of banks – audit of expected credit loss	Guidelines	Core material
July 2020	Sound management of risks related to money laundering and financing of terrorism: revisions to supervisory cooperation	Guidelines	Core material
Nov 2019	Guiding principles for the operationalisation of a sectoral countercyclical capital buffer	Guidelines	Core material
Apr 2019	Standardised approach – implementing the mapping process	Guidelines	Core material

Oct 2018	Stress testing principles	Guidelines	Core material
May 2018	Criteria for identifying simple, transparent and comparable short-term securitisations	Practices	Related publication
Feb 2018	Sound practices: implications of fintech developments for banks and bank supervisors	Practices	Related publication
Oct 2017	Identification and management of step-in risk	Guidelines	Core material
Apr 2017	Prudential treatment of problem assets – definitions of non-performing exposures and forbearance	Guidelines	Core material
Sep 2016	Guidance on the application of the Core Principles for Effective Banking Supervision to the regulation and supervision of institutions relevant to financial inclusion	Guidelines	Core material
Dec 2015	Guidance on credit risk and accounting for expected credit losses	Guidelines	Core material
Jul 2015	Report on the impact and accountability of banking supervision	Practices	Core material
Jul 2015	Criteria for identifying simple, transparent and comparable securitisations	Practices	Related publication
Jul 2015	Guidelines for identifying and dealing with weak banks	Guidelines	Core material
Jul 2015	Corporate governance principles for banks	Guidelines	Core material
Jun 2015	Developments in credit risk management across sectors: current practices and recommendations	Practices	Superseded
Jun 2014	Principles for effective supervisory colleges	Guidelines	Core material
Apr 2014	Point of Sale disclosure in the insurance, banking and securities sector	Guidelines	Related publication
Mar 2014	External audits of banks	Guidelines	Core material
Jan 2014	A sound capital planning process: fundamental elements	Practices	Core material
Jan 2014	Guidance for supervisors on market-based indicators of liquidity	Guidelines	Core material
Aug 2013	Mortgage insurance: market structure, underwriting cycle and policy implications	Practices	Related publication
Feb 2013	Supervisory guidance for managing risks associated with the settlement of foreign exchange transactions	Guidelines	Core material
Sep 2012	Principles for the supervision of financial conglomerates	Guidelines	Core material
Jun 2012	The internal audit function in banks	Guidelines	Core material
Dec 2011	High cost credit protection	Guidelines	Core material
Jul 2011	Report on asset securitisation incentives	Practices	Related publication
Jun 2011	Operational risk - Supervisory guidelines for the Advanced Measurement Approaches	Guidelines	Superseded
May 2011	Range of methodologies for risk and performance alignment of remuneration	Practices	Superseded
Dec 2010	Sound practices for backtesting counterparty credit risk models	Guidelines	Related publication

Dec 2010	Guidance for national authorities operating the countercyclical capital buffer	Guidelines	Core material
Oct 2010	Recognising the risk-mitigating impact of insurance in operational risk modelling	Guidelines	Superseded
Mar 2010	Report and recommendations of the Cross-border Bank Resolution Group	Guidelines	Related publication
Jan 2010	Compensation principles and standards assessment methodology	Practices	Superseded
Jan 2010	Review of the differentiated nature and scope of financial regulation – key issues and recommendations	Guidelines	Superseded
May 2009	Due diligence and transparency regarding cover payment messages related to cross-border wire transfers	Guidelines	Related publication
Apr 2009	Supervisory guidance for assessing banks' financial instrument fair value practices	Guidelines	Core material
Mar 2009	Range of practices and issues in economic capital frameworks	Practices	Core material
Sep 2008	Principles for sound liquidity risk management and supervision	Guidelines	Core material
Jul 2008	Credit risk transfer – developments from 2005 to 2007	Guidelines	Related publication
Feb 2008	Liquidity risk: management and supervisory challenges	Practices	Related publication
Sep 2006	The IRB use test: background and implementation	Guidelines	Core material
Aug 2006	High-level principles for business continuity	Guidelines	Related publication
Jun 2006	Home-host information sharing for effective Basel II implementation	Guidelines	Core material
Jun 2006	Supervisory guidance on the use of the fair value option for financial instruments by banks	Guidelines	Superseded
Mar 2006	Use of vendor products in the Basel II IRB framework	Practices	Core material
Nov 2005	The treatment of expected losses by banks using the AMA under the Basel II Framework	Guidelines	Superseded
Sep 2005	Validation of low-default portfolios in the Basel II Framework	Practices	Core material
Jul 2005	Guidance on the estimation of loss given default (paragraph 468 of the Framework Document)	Guidelines	Core material
Apr 2005	Compliance and the compliance function in banks	Guidelines	Core material
Feb 2005	Outsourcing in financial services	Guidelines	Superseded
Jan 2005	Initiatives by the BCBS, IAIS and IOSCO to combat money laundering and the financing of terrorism - Update	Practices	Superseded
Jul 2004	Implementation of Basel II: practical considerations	Practices	Superseded
May 2004	Financial disclosure in the banking, insurance and securities sectors: issues and analysis	Practices	Superseded
Aug 2003	High-level principles for the cross-border implementation of the New Accord	Guidelines	Core material
Jul 2003	Management and supervision of cross-border electronic banking activities	Guidelines	Core material

Jul 2003	Risk management principles for electronic banking	Practices	Core material
Jan 2003	Parallel-owned banking structures	Guidelines	Core material
Jan 2003	Shell banks and booking offices	Guidelines	Core material
Apr 2001	Final report of the Multidisciplinary Working Group on Enhanced Disclosure	Practices	Superseded
Sep 2000	Best practices for credit risk disclosure	Guidelines	Superseded
Oct 1999	Recommendations for public disclosure of trading and derivatives activities of banks and securities firms	Guidelines	Superseded
Sep 1998	Enhancing bank transparency	Guidelines	Related publication
Sep 1998	Framework for internal control systems in banking organisations	Guidelines	Core material
Oct 1996	The supervision of cross-border banking	Guidelines	Core material
Apr 1990	Information flows between banking supervisory authorities	Practices	Core material
Apr 1990	Exchanges of information between supervisors of participants in the financial markets	Practices	Superseded
May 1983	Principles for the supervision of banks' foreign establishments (Concordat)	Guidelines	Core material
Mar 1982	Management of banks' international lending: country risk analysis and country exposure measurement and control	Practices	Superseded
Mar 1979	Consolidated supervision of banks' international activities	Practices	Core material