31 July 2026

BIS international banking statistics: latest revisions and breaks

The latest BIS locational and consolidated banking statistics refer to end-March 2026.

The statistics are subject to revision and are affected by breaks in series (or changes in compilation) over time. Breaks may arise from: changes in the population of reporting institutions, including the addition of new reporting countries; changes in reporting practices; or methodological improvements.

Publication dates for updates and revisions are announced in the release calendar. Questions about the BIS locational and consolidated banking statistics may be addressed to statistics@bis.org.

Data repeated from previous quarters

The latest statistics include some data carried forward from previous quarters, so as to improve the comparability across quarters of aggregates composed of data reported by all countries.

In the locational banking statistics, an adjustment is made to eliminate the effect of exchange rate movements in US dollar-equivalent amounts. Specifically, the amount to be carried forward is calculated by first converting the US dollar-equivalent amount outstanding into the original currency using end-of-period exchange rates, then converting the resulting amount back into the US dollars using updated end-of-period exchange rates. In the consolidated banking statistics, amounts outstanding are carried forward without any change, due to a lack of currency denomination details.

Data have been carried forward for those countries shown in Table 1.

End-March 2026 data carried forward from previous quarters — Table 1

Locational banking statistics (LBS)		Consolidated banking statistics (CBS)	
LBS-reporting country	Period carried forward	CBS-reporting country	Period carried forward
Jersey	End-December 2025	Finland*	End-December 2025
Mexico	End-June 2025	Luxembourg*	End-December 2025
Singapore	End-June 2021	Mexico	End-September 2025

* Indicates data received but not yet processed.

For a complete list of countries that report the international banking statistics, see the BIS Data Portal.

Revisions and breaks

Significant revisions and breaks reported since the previous publication of the statistics in June 2026 are explained below. For more information about breaks in historical data, see the LBS-break and CBS-break summaries.

Break sizes are shown in the BIS Data Portal under measure "Break in stocks". For example, for break sizes in the LBS and CBS see Table A2 and Table B1, respectively. At the request of reporting countries, the size of some breaks and revisions is not shown for confidentiality reasons (indicated in the published data by "\")

Locational banking statistics: revisions and breaks

After the previous release in April 2026, the following revisions are included in this release: Belgium (Q4 2025), Finland (Q2 2025 – Q4 2025), India (Q4 2025), Japan (Q4 2025), Luxembourg (Q2 2025 – Q4 2025), Macao SAR (Q2 2025 – Q4 2025), South Africa (Q2 2025 – Q4 2025), Sweden (Q2 2025 – Q4 2025), Switzerland (Q4 2025) and United Kingdom (Q4 2025).

Large breaks are listed below:

Belgium reported breaks in Q1 2026 to reflect a change in parent nationality.

Cyprus reported breaks in Q1 2026 to reflect a change in parent nationality.

Greece reported breaks Q1 2026 to reflect a change in parent nationality.

Luxembourg reported breaks in Q2 2025 to reflect parent nationality re-classifications.

Spain reported breaks in Q1 2026 to reflect the merger and restructuring activities of Spanish banking groups.

Türkiye reported breaks in Q1 2026 to reflect a change in the reporting population and a change in parent nationality.

Sweden reported breaks in Q1 2026 to reflect changes in compilation methodology.

Consolidated banking statistics: revisions and breaks

After the previous release in June 2026, the following revisions are included in this release: Austria (Q4 2025), Finland (Q3 2025), France (Q4 2025), India (Q2 2015, Q3 2015, Q4 2025), Japan (Q4 2025), Singapore (Q4 2025), Sweden (Q1 2023 – Q3 2025), Switzerland (Q3 2022 – Q4 2025), Türkiye (Q4 2025), United Kingdom (Q4 2024 – Q4 2025) and United States (Q2 2025 – Q4 2025).

Large breaks are listed below:

Austria reported breaks in Q1 2026 to reflect the merger and restructuring activities of Austrian banking groups.

France reported breaks in Q4 2025 to reflect changes in bank types.

Spain reported breaks in Q1 2026 to reflect the merger and restructuring activities of Spanish banking groups.

The **United States** reported a break in Q2 2025 to reflect a change in the coverage of the reporting population.