



BIS locational banking statistics

Reporting practices by concept

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Reporting practices by concept, as of 31 December 2015

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

Number of institutions that report in the locational banking statistics

| | | |
|----------------|------|---|
| Australia | 75 | 19 banks provide nil returns as they do not hold international assets or liabilities |
| Austria | 346 | |
| Bahamas | 88 | |
| Bahrain | 99 | |
| Belgium | 100 | |
| Bermuda | 4 | |
| Brazil | 70 | Includes bank subsidiaries of the same banking group |
| Canada | 66 | |
| Cayman Islands | 176 | |
| Chile | 24 | |
| China | 649 | |
| Chinese Taipei | 70 | |
| Curacao | 32 | |
| Cyprus | 56 | |
| Denmark | 108 | Mortgage institutions are included. |
| Finland | 302 | |
| France | 375 | |
| Germany | 1775 | |
| Greece | 39 | |
| Guernsey | 29 | |
| Hong Kong SAR | 196 | |
| India | 92 | |
| Indonesia | 118 | |
| Ireland | 62 | As at Q4 2015 |
| Isle of Man | 19 | 2 institutions have surrendered. Note that an additional bank will commence reporting in 2016 |
| Italy | 652 | |
| Japan | 142 | |
| Jersey | 29 | |
| Korea | 58 | |
| Luxembourg | 145 | |
| Macao SAR | 29 | |
| Malaysia | 57 | |
| Mexico | 52 | |

| | | |
|----------------|--------|--|
| Netherlands | 221 | Includes bank subsidiaries of the same banking group. 10 with all details, 124 with less details. |
| Norway | 10/134 | |
| Panama | 76 | |
| Portugal | 147 | |
| Russia | 679 | |
| Singapore | 159 | |
| South Africa | 30 | |
| Spain | 147 | |
| Sweden | 14 | |
| Switzerland | 75 | |
| Turkey | 51 | |
| United Kingdom | 358 | |
| United States | 468 | |

Official institutions, Central bank

| | | |
|----------------|-------------|--------------------------|
| Australia | No | |
| Austria | No | |
| Bahamas | No | |
| Bahrain | No | |
| Belgium | No | |
| Bermuda | No | |
| Brazil | No | |
| Canada | No | |
| Cayman Islands | No | |
| Chile | No | |
| China | No | |
| Chinese Taipei | No | |
| Curacao | No | |
| Cyprus | No | |
| Denmark | No | |
| Finland | No | |
| France | No | |
| Germany | No | |
| Greece | No | |
| Guernsey | No | |
| Hong Kong SAR | No | |
| India | No | |
| Indonesia | No | |
| Ireland | No | |
| Isle of Man | No | |
| Italy | No | |
| Japan | No | |
| Jersey | No | No domestic central bank |
| Korea | No | |
| Luxembourg | No | |
| Macao SAR | No | |
| Malaysia | No | |
| Mexico | No | |
| Netherlands | No | |
| Norway | No | |
| Panama | No | |
| Portugal | No | |
| Russia | No | |
| Singapore | No | |
| South Africa | No | |
| Spain | No | |
| Sweden | No | |
| Switzerland | no | |
| Turkey | No | |
| United Kingdom | Yes | |
| United States | Liabilities | |

Official institutions, Post office (including autonomous post office banks, but not postal administrations)

| | | |
|----------------|------|------------------------------------|
| Australia | No | |
| Austria | No | |
| Bahamas | No | |
| Bahrain | No | |
| Belgium | No | |
| Bermuda | No | |
| Brazil | No | |
| Canada | No | |
| Cayman Islands | No | |
| Chile | No | |
| China | No | |
| Chinese Taipei | No | |
| Curacao | No | |
| Cyprus | No | |
| Denmark | No | |
| Finland | No | |
| France | Yes | If defined as a credit institution |
| Germany | No | |
| Greece | No | |
| Guernsey | No | |
| Hong Kong SAR | No | |
| India | No | |
| Indonesia | No | |
| Ireland | No | |
| Isle of Man | No | |
| Italy | Yes | |
| Japan | N.A. | |
| Jersey | No | |
| Korea | No | |
| Luxembourg | No | |
| Macao SAR | No | |
| Malaysia | No | |
| Mexico | No | |
| Netherlands | No | |
| Norway | No | |
| Panama | No | |
| Portugal | No | |

| | | |
|----------------|----|---|
| Russia | 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 |
| Singapore | No | |
| South Africa | No | |
| Spain | No | |
| Sweden | No | |
| Switzerland | no | |
| Turkey | No | |
| United Kingdom | No | |
| United States | no | |

Other financial institutions, Money market funds

| | | |
|----------------|-----|---------------------|
| Australia | No | |
| Austria | No | |
| Bahamas | No | |
| Bahrain | No | |
| Belgium | No | |
| Bermuda | No | |
| Brazil | No | |
| Canada | No | |
| Cayman Islands | No | |
| Chile | No | |
| China | No | |
| Chinese Taipei | No | |
| Curacao | No | |
| Cyprus | No | |
| Denmark | No | |
| Finland | No | |
| France | Yes | If defined as a MFI |
| Germany | No | |
| Greece | No | |
| Guernsey | No | |
| Hong Kong SAR | No | |
| India | No | |
| Indonesia | No | |
| Ireland | No | |
| Isle of Man | No | |
| Italy | No | |
| Japan | No | |
| Jersey | No | |
| Korea | No | |
| Luxembourg | No | |
| Macao SAR | No | |
| Malaysia | No | |
| Mexico | No | |
| Netherlands | No | |
| Norway | No | |
| Panama | No | |
| Portugal | Yes | |
| Russia | No | |
| Singapore | No | |
| South Africa | No | |
| Spain | No | |
| Sweden | No | |
| Switzerland | no | |
| Turkey | No | |
| United Kingdom | No | |

United States

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

| | | |
|----------------|------|---------------------|
| Australia | No | |
| Austria | No | |
| Bahamas | No | |
| Bahrain | No | |
| Belgium | No | |
| Bermuda | No | |
| Brazil | No | |
| Canada | No | |
| Cayman Islands | No | |
| Chile | No | |
| China | No | |
| Chinese Taipei | No | |
| Curacao | No | |
| Cyprus | No | |
| Denmark | No | |
| Finland | No | |
| France | Yes | If defined as a MFI |
| Germany | No | |
| Greece | No | |
| Guernsey | No | |
| Hong Kong SAR | No | |
| India | No | |
| Indonesia | No | |
| Ireland | No | |
| Isle of Man | No | |
| Italy | No | |
| Japan | No | |
| Jersey | No | |
| Korea | No | |
| Luxembourg | No | |
| Macao SAR | No | |
| Malaysia | No | |
| Mexico | No | |
| Netherlands | No | |
| Norway | No | |
| Panama | No | |
| Portugal | No | |
| Russia | No | |
| Singapore | No | |
| South Africa | No | |
| Spain | No | |
| Sweden | No | |
| Switzerland | no | |
| Turkey | No | |
| United Kingdom | Some | |
| United States | Yes | |

Other financial institutions, Securities brokers/ houses

| | | |
|----------------|-----|--|
| Australia | No | |
| Austria | No | |
| Bahamas | No | |
| Bahrain | No | |
| Belgium | No | |
| Bermuda | No | |
| Brazil | No | |
| Canada | Yes | Includes only securities brokers/houses that are subsidiaries of banks |
| Cayman Islands | No | |
| Chile | No | |
| China | No | |
| Chinese Taipei | No | |
| Curacao | No | |
| Cyprus | No | |
| Denmark | No | |
| Finland | No | |
| France | No | |
| Germany | No | |
| Greece | No | |
| Guernsey | No | |
| Hong Kong SAR | No | |
| India | No | |
| Indonesia | No | |
| Ireland | No | |
| Isle of Man | No | |
| Italy | No | |
| Japan | No | |
| Jersey | No | |
| Korea | No | |
| Luxembourg | No | |
| Macao SAR | No | |
| Malaysia | No | |
| Mexico | No | |
| Netherlands | No | |
| Norway | No | |
| Panama | No | |
| Portugal | No | |
| Russia | No | |
| Singapore | No | |
| South Africa | No | |
| Spain | No | |
| Sweden | No | |
| Switzerland | no | |
| Turkey | No | |
| United Kingdom | No | |

United States

Yes

Other financial institutions, Trade-related

| | | |
|----------------|------|------------------------------------|
| Australia | No | |
| Austria | Yes | |
| Bahamas | No | |
| Bahrain | No | |
| Belgium | No | |
| Bermuda | No | |
| Brazil | No | |
| Canada | No | |
| Cayman Islands | No | |
| Chile | No | |
| China | No | |
| Chinese Taipei | No | |
| Curacao | No | |
| Cyprus | No | |
| Denmark | No | |
| Finland | No | |
| France | Yes | If defined as a credit institution |
| Germany | No | |
| Greece | No | |
| Guernsey | No | |
| Hong Kong SAR | No | |
| India | No | |
| Indonesia | No | |
| Ireland | No | |
| Isle of Man | No | |
| Italy | No | |
| Japan | No | |
| Jersey | No | |
| Korea | No | |
| Luxembourg | No | |
| Macao SAR | No | |
| Malaysia | No | |
| Mexico | No | |
| Netherlands | No | |
| Norway | No | |
| Panama | No | |
| Portugal | No | |
| Russia | No | |
| Singapore | No | |
| South Africa | No | |
| Spain | No | |
| Sweden | No | |
| Switzerland | no | |
| Turkey | No | |
| United Kingdom | Some | |
| United States | Yes | |

Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)

| | | |
|----------------|-------------------------|--|
| Australia | Over 90 | |
| Austria | nearly 100 | |
| Bahamas | Over 90 | |
| Bahrain | 100 | |
| Belgium | 100 | |
| Bermuda | 100 | |
| Brazil | Nearly 100 | |
| Canada | Nearly 100 | |
| Cayman Islands | 100 | |
| Chile | 100 | |
| China | 100 | |
| Chinese Taipei | Nearly 100 | |
| Curacao | 100 | |
| Cyprus | 100 | |
| Denmark | 100 | |
| Finland | 100 | |
| France | 100 | |
| Germany | 100 | |
| Greece | 100 | |
| Guernsey | Nearly 100 | |
| Hong Kong SAR | 100 | |
| India | Approx 80 | |
| Indonesia | 100% | Exclude non financial assets |
| Ireland | Approx. 100% | Includes Loans & Desposits (C/L), D.Sec. (C/L) |
| Isle of Man | Nearly 100 | |
| Italy | 100 | |
| Japan | Nearly 100% is covered. | |
| Jersey | Unknown | |
| Korea | 100 | |
| Luxembourg | 100 | |
| Macao SAR | 100 | |
| Malaysia | 100 | |
| Mexico | 100 | |
| Netherlands | Grossed up to 100% | |
| Norway | 96/98/100 | 96/98% with all details, the other banks with limited details. |
| Panama | 100 | |
| Portugal | 100 | |
| Russia | 100 | |
| Singapore | Over 90 | |
| South Africa | Approximately 100% | |
| Spain | Nearly 100 | |
| Sweden | Approx 95 | |

| | | |
|----------------|------------|---|
| Switzerland | approx 98% | approx 84% for internal and external assets/liabilities |
| Turkey | 100 | |
| United Kingdom | 100 | |
| United States | Nearly 100 | |

Types of bank and bank-like reporting institutions

| | | |
|----------------|---|-----------------------------|
| Australia | All licensed banks | |
| Austria | Commercial banks, savings banks and specialised credit | |
| Bahamas | All licensed banks and trusts, all institutions with external positions in excess of USD 10 million | |
| Bahrain | All institutions (Retail Banks, Wholesale Banks) | |
| Belgium | All credit institutions | |
| Bermuda | All licensed Banks | |
| Brazil | Commercial banks and savings banks | |
| Canada | All licenced banks authorized under the Bank Act S.C. 1991 | |
| Cayman Islands | All categories "A" and "B" banks conducting banking busines | |
| Chile | Commercial banks | |
| China | Commercial banks, policy banks, savings banks and credit unions | |
| Chinese Taipei | All authorised foreign exchange banks, and Agricultural bank. | |
| Curacao | Offices conducting offshore business exclusively | |
| Cyprus | All credit institutions including co-operative credit institutions | |
| Denmark | All authorised banks and mortgage institutions | |
| Finland | All credit institutions | |
| France | All MFIs | Credit Institutions and MMF |
| Germany | All credit institutions | |
| Greece | All credit institutions | |
| Guernsey | All licensed banks | |
| Hong Kong SAR | All licensed banks, all restricted licence banks and deposit-taking companies | |
| India | Commercial and Cooperative banks authorised to deal in foreign exchange | |
| Indonesia | All licensed banks | |
| Ireland | All Credit Institutions | Excl. Credit Unions |

| | |
|--------------|--|
| Isle of Man | All institutions licensed by the IOMFSA to take deposits on the Isle of Man |
| Italy | All credit institutions according to the definitions of European Directives with international assets and liabilities of any size |
| Japan | 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. |
| Jersey | 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. |
| Korea | All banks authorised to deal in foreign exchange |
| Luxembourg | All licensed banks |
| Macao SAR | All authorized commercial banks plus one Postal savings bank |
| Malaysia | All licensed banks, including Commercial Banks, Islamic Banks and Investment Banks |
| Mexico | All licensed commercial and development banks |
| Netherlands | All credit institutions |
| Norway | Commercial and savings banks |
| Panama | All banking institutions (commercial banks, offshore banks) |
| Portugal | All monetary financial institutions other than the central bank |
| Russia | Domestic banks, subsidiaries |
| Singapore | Offshore business of licensed commercial banks and merchant banks |
| South Africa | All licensed banks |

| | | |
|----------------|--|---|
| Spain | 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 | |
| Sweden | Monetary Financial Institutions excluding the central bank | |
| Switzerland | 75 | all banks in Switzerland with external asstes or external liabilities exceeding the sum of CHF 1 billion |
| Turkey | All banks and participation banks | |
| United Kingdom | 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 providiing full geographical and currency breakdowns. Includes Building Societies from 2009. |
| United States | All depository institutions, bank holding companies, brokers and dealers, and other financial intitutions 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

| | |
|----------------|-----|
| Australia | Yes |
| Austria | No |
| Bahamas | Yes |
| Bahrain | Yes |
| Belgium | Yes |
| Bermuda | Yes |
| Brazil | Yes |
| Canada | Yes |
| Cayman Islands | Yes |
| Chile | Yes |
| China | Yes |
| Chinese Taipei | Yes |
| Curacao | Yes |
| Cyprus | Yes |
| Denmark | No |
| Finland | Yes |
| France | No |
| Germany | Yes |
| Greece | No |
| Guernsey | Yes |
| Hong Kong SAR | Yes |
| India | Yes |
| Indonesia | Yes |
| Ireland | Yes |
| Isle of Man | Yes |
| Italy | Yes |
| Japan | Yes |
| Jersey | Yes |
| Korea | Yes |
| Luxembourg | Yes |
| Macao SAR | Yes |
| Malaysia | Yes |
| Mexico | Yes |
| Netherlands | No |
| Norway | No |
| Panama | No |
| Portugal | Yes |
| Russia | Yes |
| Singapore | No |
| South Africa | Yes |
| Spain | Yes |
| Sweden | Yes |
| Switzerland | yes |
| Turkey | Yes |

United Kingdom
United States

Yes
No

Inclusions of loans and deposits, Financial leases

| | | |
|----------------|-----|---|
| Australia | Yes | |
| Austria | Yes | As far as reported by credit institutions |
| Bahamas | Yes | |
| Bahrain | Yes | |
| Belgium | Yes | |
| Bermuda | Yes | |
| Brazil | Yes | |
| Canada | Yes | |
| Cayman Islands | Yes | |
| Chile | Yes | |
| China | Yes | |
| Chinese Taipei | Yes | |
| Curacao | Yes | |
| Cyprus | Yes | |
| Denmark | Yes | |
| Finland | Yes | |
| France | Yes | |
| Germany | Yes | |
| Greece | Yes | |
| Guernsey | Yes | |
| Hong Kong SAR | Yes | |
| India | Yes | |
| Indonesia | Yes | |
| Ireland | Yes | |
| Isle of Man | Yes | |
| Italy | Yes | |
| Japan | Yes | |
| Jersey | Yes | |
| Korea | Yes | |
| Luxembourg | Yes | |
| Macao SAR | Yes | |
| Malaysia | Yes | |
| Mexico | Yes | |
| Netherlands | Yes | |
| Norway | Yes | |
| Panama | Yes | |
| Portugal | Yes | |
| Russia | Yes | |
| Singapore | No | |
| South Africa | Yes | |
| Spain | Yes | |
| Sweden | Yes | |
| Switzerland | yes | |
| Turkey | Yes | |
| United Kingdom | Yes | |
| United States | Yes | |

Inclusions of loans and deposits, Promissory notes

| | | |
|----------------|-----|---|
| Australia | Yes | |
| Austria | Yes | |
| Bahamas | Yes | |
| Bahrain | Yes | |
| Belgium | Yes | |
| Bermuda | Yes | |
| Brazil | Yes | |
| Canada | Yes | |
| Cayman Islands | Yes | |
| Chile | Yes | |
| China | No | Reporters in China seldom use the instrument for international settlements. |
| Chinese Taipei | Yes | |
| Curacao | Yes | |
| Cyprus | Yes | |
| Denmark | Yes | |
| Finland | Yes | |
| France | Yes | |
| Germany | Yes | |
| Greece | Yes | |
| Guernsey | Yes | |
| Hong Kong SAR | Yes | |
| India | Yes | |
| Indonesia | Yes | |
| Ireland | Yes | |
| Isle of Man | Yes | |
| Italy | Yes | |
| Japan | Yes | |
| Jersey | 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. |
| Korea | Yes | |
| Luxembourg | Yes | |
| Macao SAR | No | |
| Malaysia | No | |
| Mexico | Yes | |
| Netherlands | Yes | |
| Norway | No | |
| Panama | Yes | |
| Portugal | Yes | |
| Russia | No | |
| Singapore | Yes | |

| | | |
|----------------|-----|--|
| South Africa | 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. |
| Spain | Yes | |
| Sweden | Yes | |
| Switzerland | yes | |
| Turkey | Yes | |
| United Kingdom | Yes | |
| United States | 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]

| | | |
|----------------|----------------|---|
| Australia | Yes | |
| Austria | Yes (N) | |
| Bahamas | Yes (N) | |
| Bahrain | | |
| Belgium | Yes (N) | |
| Bermuda | Yes | |
| Brazil | Yes (Y) | |
| Canada | Yes (N) | |
| Cayman Islands | Yes (both Y/N) | |
| Chile | Yes (N) | |
| China | Yes(N) | |
| Chinese Taipei | Yes (Y) | |
| Curacao | | |
| Cyprus | Yes (N) | |
| Denmark | Yes (N) | We are able to exclude repos. |
| Finland | Yes (N) | |
| France | Yes | |
| Germany | Yes (N) | |
| Greece | Yes (N) | |
| Guernsey | Yes (both Y/N) | |
| Hong Kong SAR | Yes (N) | |
| India | No(Y) | |
| Indonesia | (IFRS) | |
| Ireland | Yes | |
| Isle of Man | Yes (both Y/N) | |
| Italy | Yes (N) | |
| Japan | Yes (N) | |
| Jersey | Yes | |
| Korea | Yes(Y) | |
| Luxembourg | Yes (N) | |
| Macao SAR | Y (N) | |
| Malaysia | Yes (na) | |
| Mexico | Yes | |
| Netherlands | Yes (N) | |
| Norway | Yes (N) | |
| Panama | | |
| Portugal | Yes (N) | |
| Russia | No | Repos are included in loans and deposits, but securities lent are not deducted from the portfolio |
| Singapore | Yes(N) | |
| South Africa | Yes (No) | |
| Spain | Yes (N) | |
| Sweden | No | |

| | | |
|----------------|-------------|--|
| Switzerland | (Y) and (N) | some banks apply US-GAAP others IFRS standards or Swiss GAAP, under Swiss GAAP securites lending is not deducted |
| Turkey | No | |
| United Kingdom | Yes (N) | |
| United States | Yes (N) | |

Inclusions of loans and deposits, Securities and gold lending without cash collateral

| | |
|----------------|---------------------------|
| Australia | No |
| Austria | No |
| Bahamas | No |
| Bahrain | No |
| Belgium | No |
| Bermuda | Yes |
| Brazil | No |
| Canada | No |
| Cayman Islands | Yes |
| Chile | Yes |
| China | Yes |
| Chinese Taipei | No |
| Curacao | No |
| Cyprus | No |
| Denmark | No |
| Finland | No |
| France | No |
| Germany | No |
| Greece | No |
| Guernsey | Yes |
| Hong Kong SAR | No |
| India | Yes |
| Indonesia | No |
| Ireland | No |
| Isle of Man | No |
| Italy | No |
| Japan | No |
| Jersey | No |
| Korea | No |
| Luxembourg | No |
| Macao SAR | No |
| Malaysia | No |
| Mexico | No |
| Netherlands | No |
| Norway | No |
| Panama | Yes |
| Portugal | No |
| Russia | No |
| Singapore | No |
| South Africa | No |
| Spain | No |
| Sweden | No |
| Switzerland | securities: yes/ gold: no |
| Turkey | Yes |
| United Kingdom | No |
| United States | No |

Inclusions of loans and deposits, Subordinated loans

| | |
|----------------|-----|
| Australia | Yes |
| Austria | Yes |
| Bahamas | Yes |
| Bahrain | Yes |
| Belgium | Yes |
| Bermuda | Yes |
| Brazil | Yes |
| Canada | Yes |
| Cayman Islands | Yes |
| Chile | Yes |
| China | Yes |
| Chinese Taipei | Yes |
| Curacao | Yes |
| Cyprus | Yes |
| Denmark | Yes |
| Finland | Yes |
| France | Yes |
| Germany | Yes |
| Greece | Yes |
| Guernsey | Yes |
| Hong Kong SAR | Yes |
| India | Yes |
| Indonesia | Yes |
| Ireland | Yes |
| Isle of Man | Yes |
| Italy | Yes |
| Japan | Yes |
| Jersey | Yes |
| Korea | Yes |
| Luxembourg | Yes |
| Macao SAR | Yes |
| Malaysia | Yes |
| Mexico | Yes |
| Netherlands | Yes |
| Norway | Yes |
| Panama | Yes |
| Portugal | Yes |
| Russia | Yes |
| Singapore | Yes |
| South Africa | Yes |
| Spain | Yes |
| Sweden | No |
| Switzerland | yes |
| Turkey | Yes |
| United Kingdom | Yes |
| United States | Yes |

Separate reporting of loans and deposits

| | | |
|----------------|-----|---|
| Australia | Yes | |
| Austria | Yes | |
| Bahamas | Yes | |
| Bahrain | Yes | |
| Belgium | Yes | |
| Bermuda | Yes | |
| Brazil | Yes | |
| Canada | Yes | |
| Cayman Islands | Yes | |
| Chile | Yes | |
| China | Yes | |
| Chinese Taipei | Yes | |
| Curacao | No | |
| Cyprus | Yes | |
| Denmark | Yes | |
| Finland | Yes | |
| France | Yes | |
| Germany | Yes | |
| Greece | Yes | |
| Guernsey | Yes | |
| Hong Kong SAR | Yes | As from March 2004. |
| India | Yes | |
| Indonesia | Yes | |
| Ireland | Yes | |
| Isle of Man | Yes | |
| Italy | Yes | |
| Japan | Yes | The relevant data are calculated by BIS by subtracting data on holdings and own issues of securities from total claims and liabilities. |
| Jersey | Yes | |
| Korea | Yes | |
| Luxembourg | Yes | |
| Macao SAR | Yes | |
| Malaysia | Yes | |
| Mexico | Yes | |
| Netherlands | Yes | |
| Norway | Yes | |
| Panama | Yes | |
| Portugal | Yes | |
| Russia | Yes | |
| Singapore | Yes | |
| South Africa | Yes | |
| Spain | Yes | |
| Sweden | Yes | |

| | | |
|----------------|-----|---|
| Switzerland | yes | |
| Turkey | Yes | |
| United Kingdom | Yes | From Q1 2010 onwards, loans data includes all loans that have securitized/transferred by Monetary Financial Institutions to their own SPVs |
| United States | Yes | |

LBS-03 Reporting of trade-related credit

Are trade bills included?

| | | |
|----------------|-----|--|
| Australia | Yes | |
| Austria | Yes | |
| Bahamas | No | |
| Bahrain | Yes | |
| Belgium | Yes | |
| Bermuda | Yes | |
| Brazil | Yes | When considered as international claims by reporting banks. |
| Canada | Yes | |
| Cayman Islands | Yes | |
| Chile | Yes | |
| China | Yes | Include non-tradable trade bills. Tradable trade bills are included in portfolio investment. |
| Chinese Taipei | Yes | |
| Curacao | Yes | |
| Cyprus | Yes | |
| Denmark | Yes | |
| Finland | Yes | |
| France | Yes | |
| Germany | Yes | |
| Greece | Yes | |
| Guernsey | Yes | |
| Hong Kong SAR | Yes | |
| India | Yes | |
| Indonesia | Yes | |
| Ireland | Yes | |
| Isle of Man | Yes | Excluded when such paper services as collateral for domestic lending. |
| Italy | Yes | |
| Japan | Yes | |
| Jersey | No | Not aware of any activity. |
| Korea | Yes | |
| Luxembourg | Yes | |
| Macao SAR | Yes | |
| Malaysia | Yes | |
| Mexico | Yes | |
| Netherlands | Yes | |
| Norway | Yes | |
| Panama | Yes | |
| Portugal | Yes | |
| Russia | Yes | |

| | |
|----------------|-----|
| Singapore | Yes |
| South Africa | Yes |
| Spain | Yes |
| Sweden | Yes |
| Switzerland | yes |
| Turkey | No |
| United Kingdom | Yes |
| United States | Yes |

Criterion for inclusion, Residence of drawee

| | |
|----------------|-----|
| Australia | Yes |
| Austria | Yes |
| Bahamas | No |
| Bahrain | Yes |
| Belgium | Yes |
| Bermuda | Yes |
| Brazil | Yes |
| Canada | Yes |
| Cayman Islands | Yes |
| Chile | Yes |
| China | Yes |
| Chinese Taipei | Yes |
| Curacao | Yes |
| Cyprus | Yes |
| Denmark | Yes |
| Finland | Yes |
| France | Yes |
| Germany | Yes |
| Greece | Yes |
| Guernsey | Yes |
| Hong Kong SAR | Yes |
| India | Yes |
| Indonesia | Yes |
| Ireland | Yes |
| Isle of Man | Yes |
| Italy | Yes |
| Japan | Yes |
| Jersey | NA |
| Korea | Yes |
| Luxembourg | Yes |
| Macao SAR | Yes |
| Malaysia | Yes |
| Mexico | Yes |
| Netherlands | Yes |
| Norway | Yes |
| Panama | Yes |
| Portugal | No |
| Russia | Yes |
| Singapore | Yes |
| South Africa | Yes |
| Spain | No |
| Sweden | Yes |
| Switzerland | yes |
| Turkey | No |
| United Kingdom | Yes |
| United States | Yes |

Criterion for inclusion, Residence of presenter

| | |
|----------------|-----|
| Australia | No |
| Austria | No |
| Bahamas | No |
| Bahrain | No |
| Belgium | No |
| Bermuda | No |
| Brazil | No |
| Canada | No |
| Cayman Islands | No |
| Chile | No |
| China | No |
| Chinese Taipei | Yes |
| Curacao | No |
| Cyprus | No |
| Denmark | No |
| Finland | No |
| France | No |
| Germany | No |
| Greece | No |
| Guernsey | Yes |
| Hong Kong SAR | No |
| India | No |
| Indonesia | |
| Ireland | No |
| Isle of Man | No |
| Italy | No |
| Japan | No |
| Jersey | NA |
| Korea | No |
| Luxembourg | No |
| Macao SAR | No |
| Malaysia | |
| Mexico | No |
| Netherlands | No |
| Norway | No |
| Panama | No |
| Portugal | Yes |
| Russia | No |
| Singapore | No |
| South Africa | No |
| Spain | Yes |
| Sweden | No |
| Switzerland | yes |
| Turkey | No |
| United Kingdom | No |
| United States | No |

Is “à forfait” trade credit included?

| | | |
|----------------|-----|---|
| Australia | Yes | |
| Austria | Yes | |
| Bahamas | No | |
| Bahrain | na | Not applicable (no such instrument). |
| Belgium | Yes | |
| Bermuda | Yes | |
| Brazil | Yes | |
| Canada | Yes | |
| Cayman Islands | Yes | |
| Chile | Yes | |
| China | Yes | |
| Chinese Taipei | Yes | |
| Curacao | No | |
| Cyprus | Yes | |
| Denmark | Yes | |
| Finland | Yes | |
| France | Yes | |
| Germany | Yes | |
| Greece | Yes | |
| Guernsey | Yes | |
| Hong Kong SAR | Yes | |
| India | Yes | |
| Indonesia | Yes | akseptansi >> mekanisme nya forfait >> yg lazim banker acceptance (hak tagih) |
| Ireland | Yes | |
| Isle of Man | Yes | |
| Italy | Yes | |
| Japan | Yes | |
| Jersey | No | |
| Korea | Yes | |
| Luxembourg | Yes | |
| Macao SAR | Yes | |
| Malaysia | No | |
| Mexico | Yes | |
| Netherlands | Yes | |
| Norway | No | |
| Panama | Yes | |
| Portugal | Yes | |
| Russia | Yes | |
| Singapore | Yes | |
| South Africa | Yes | |
| Spain | Yes | |
| Sweden | Yes | |
| Switzerland | yes | |

Turkey
United Kingdom
United States

No
Yes
Yes

Is “en pension” paper included?

| | | |
|----------------|-----|---|
| Australia | Yes | |
| Austria | Yes | |
| Bahamas | No | |
| Bahrain | Yes | |
| Belgium | Yes | |
| Bermuda | Yes | |
| Brazil | Yes | |
| Canada | Yes | |
| Cayman Islands | Yes | |
| Chile | Yes | |
| China | Yes | |
| Chinese Taipei | Yes | |
| Curacao | No | |
| Cyprus | Yes | |
| Denmark | No | |
| Finland | Yes | |
| France | Yes | |
| Germany | Yes | |
| Greece | Yes | |
| Guernsey | No | |
| Hong Kong SAR | Yes | |
| India | Yes | |
| Indonesia | | |
| Ireland | n/a | |
| Isle of Man | Yes | |
| Italy | na | |
| Japan | Yes | |
| Jersey | No | |
| Korea | Yes | |
| Luxembourg | Yes | |
| Macao SAR | Yes | |
| Malaysia | No | |
| Mexico | No | |
| Netherlands | Yes | |
| Norway | No | |
| Panama | Yes | |
| Portugal | Yes | |
| Russia | N/a | |
| Singapore | No | |
| South Africa | Yes | Not currently applicable, but reporting guidelines make provision for possible inclusion in future. |
| Spain | Yes | |
| Sweden | No | |
| Switzerland | yes | |
| Turkey | No | |

United Kingdom
United States

Yes
Yes

LBS-04 Reporting of trustee business

Holdings of securities (in banks' own name, but on behalf of third parties)

| | | |
|----------------|-----|---|
| Australia | Yes | |
| Austria | No | |
| Bahamas | Yes | |
| Bahrain | No | Off-balance sheet item, separate data not available. |
| Belgium | Yes | |
| Bermuda | No | |
| Brazil | No | |
| Canada | No | |
| Cayman Islands | Yes | Excluding those trust funds administered off-balance sheet. |
| Chile | Yes | |
| China | Yes | |
| Chinese Taipei | Yes | |
| Curacao | No | |
| Cyprus | Yes | |
| Denmark | No | |
| Finland | No | |
| France | No | |
| Germany | No | |
| Greece | No | |
| Guernsey | Yes | |
| Hong Kong SAR | Yes | |
| India | Yes | |
| Indonesia | No | |
| Ireland | Yes | |
| Isle of Man | No | |
| Italy | No | |
| Japan | Yes | |
| Jersey | No | |
| Korea | No | |
| Luxembourg | No | |
| Macao SAR | No | |
| Malaysia | Yes | |
| Mexico | No | |
| Netherlands | No | |
| Norway | No | |
| Panama | No | |
| Portugal | No | |
| Russia | No | |
| Singapore | No | |
| South Africa | Yes | |
| Spain | No | |

| | |
|----------------|----|
| Sweden | No |
| Switzerland | no |
| Turkey | No |
| United Kingdom | No |
| United States | No |

Loans and deposits extended (in banks' own name, but on behalf of third parties)

| | | |
|----------------|-----|---|
| Australia | Yes | |
| Austria | No | |
| Bahamas | Yes | |
| Bahrain | No | Off-balance sheet item, separate data not available. |
| Belgium | Yes | |
| Bermuda | No | |
| Brazil | No | |
| Canada | No | |
| Cayman Islands | Yes | Excluding those trust funds administered off-balance sheet. |
| Chile | Yes | |
| China | Yes | |
| Chinese Taipei | Yes | |
| Curacao | No | |
| Cyprus | Yes | |
| Denmark | No | |
| Finland | No | |
| France | No | |
| Germany | No | |
| Greece | No | |
| Guernsey | Yes | |
| Hong Kong SAR | Yes | |
| India | Yes | |
| Indonesia | No | |
| Ireland | Yes | |
| Isle of Man | No | |
| Italy | No | |
| Japan | Yes | |
| Jersey | No | |
| Korea | No | |
| Luxembourg | No | |
| Macao SAR | No | |
| Malaysia | No | |
| Mexico | No | |
| Netherlands | No | |
| Norway | No | |
| Panama | No | |
| Portugal | No | |
| Russia | Yes | |
| Singapore | Yes | Excluding those trust funds administered off-balance sheet. |
| South Africa | Yes | |
| Spain | No | |
| Sweden | No | |

| | | |
|----------------|-----|---|
| Switzerland | yes | |
| Turkey | No | |
| United Kingdom | No | |
| United States | 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)

| | | |
|----------------|-----|---|
| Australia | Yes | |
| Austria | No | |
| Bahamas | Yes | |
| Bahrain | No | Off-balance sheet item, separate data not available. |
| Belgium | Yes | |
| Bermuda | No | |
| Brazil | No | |
| Canada | No | |
| Cayman Islands | Yes | Excluding those trust funds administered off-balance sheet. |
| Chile | Yes | |
| China | Yes | |
| Chinese Taipei | Yes | |
| Curacao | No | |
| Cyprus | Yes | |
| Denmark | No | |
| Finland | No | |
| France | No | |
| Germany | No | |
| Greece | No | |
| Guernsey | Yes | |
| Hong Kong SAR | Yes | |
| India | Yes | |
| Indonesia | No | |
| Ireland | Yes | |
| Isle of Man | Yes | Excluding those trust funds administered off-balance sheet. |
| Italy | No | |
| Japan | Yes | |
| Jersey | No | |
| Korea | No | |
| Luxembourg | No | |
| Macao SAR | No | |
| Malaysia | No | |
| Mexico | No | |
| Netherlands | No | |
| Norway | No | |
| Panama | No | |
| Portugal | No | |
| Russia | Yes | |
| Singapore | Yes | Excluding those trust funds administered off-balance sheet. |
| South Africa | Yes | |
| Spain | No | |

| | |
|----------------|-----|
| Sweden | No |
| Switzerland | yes |
| Turkey | No |
| United Kingdom | No |
| United States | Yes |

Own issues of securities (in banks' own name, but on behalf of third parties)

| | | |
|----------------|-----|--|
| Australia | Yes | |
| Austria | No | |
| Bahamas | Yes | |
| Bahrain | No | Off-balance sheet item, separate data not available. |
| Belgium | Yes | |
| Bermuda | No | |
| Brazil | No | |
| Canada | No | |
| Cayman Islands | Yes | |
| Chile | Yes | |
| China | Yes | |
| Chinese Taipei | Yes | |
| Curacao | No | |
| Cyprus | Yes | |
| Denmark | No | |
| Finland | No | |
| France | No | |
| Germany | No | |
| Greece | No | |
| Guernsey | Yes | |
| Hong Kong SAR | Yes | |
| India | Yes | |
| Indonesia | No | |
| Ireland | Yes | |
| Isle of Man | No | |
| Italy | No | |
| Japan | Yes | |
| Jersey | No | |
| Korea | No | |
| Luxembourg | No | |
| Macao SAR | No | |
| Malaysia | Yes | |
| Mexico | No | |
| Netherlands | No | |
| Norway | No | |
| Panama | No | |
| Portugal | No | |
| Russia | No | |
| Singapore | No | Financial institutions in Singapore have not, so far, issued securities in their own name but rather on behalf of third parties. |
| South Africa | Yes | |
| Spain | No | |
| Sweden | No | |

| | |
|----------------|-----|
| Switzerland | no |
| Turkey | No |
| United Kingdom | No |
| United States | 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

| | | |
|----------------|-----|---|
| Australia | Yes | |
| Austria | Yes | |
| Bahamas | Yes | |
| Bahrain | No | Data on securities issued by the non-bank sector in the United States a |
| Belgium | Yes | |
| Bermuda | Yes | |
| Brazil | Yes | |
| Canada | Yes | |
| Cayman Islands | Yes | |
| Chile | Yes | |
| China | Yes | |
| Chinese Taipei | Yes | |
| Curacao | No | |
| Cyprus | Yes | |
| Denmark | Yes | |
| Finland | Yes | |
| France | Yes | |
| Germany | Yes | |
| Greece | Yes | |
| Guernsey | Yes | |
| Hong Kong SAR | Yes | |
| India | Yes | |
| Indonesia | Yes | |
| Ireland | Yes | Full sectoral breakdown (as per ESA 2010) |
| Isle of Man | Yes | |
| Italy | Yes | |
| Japan | No | |
| Jersey | Yes | |
| Korea | Yes | |
| Luxembourg | Yes | |
| Macao SAR | Yes | |
| Malaysia | Yes | |
| Mexico | Yes | |
| Netherlands | Yes | |
| Norway | Yes | |
| Panama | Yes | |
| Portugal | Yes | |
| Russia | Yes | |
| Singapore | No | |
| South Africa | Yes | |
| Spain | Yes | |

| | |
|----------------|-----|
| Sweden | Yes |
| Switzerland | yes |
| Turkey | Yes |
| United Kingdom | Yes |
| United States | Yes |

Breakdowns by country

| | |
|----------------|-----|
| Australia | Yes |
| Austria | Yes |
| Bahamas | Yes |
| Bahrain | No |
| Belgium | Yes |
| Bermuda | Yes |
| Brazil | Yes |
| Canada | Yes |
| Cayman Islands | Yes |
| Chile | Yes |
| China | Yes |
| Chinese Taipei | Yes |
| Curacao | No |
| Cyprus | Yes |
| Denmark | Yes |
| Finland | Yes |
| France | Yes |
| Germany | Yes |
| Greece | Yes |
| Guernsey | Yes |
| Hong Kong SAR | Yes |
| India | Yes |
| Indonesia | Yes |
| Ireland | Yes |
| Isle of Man | Yes |
| Italy | Yes |
| Japan | Yes |
| Jersey | Yes |
| Korea | Yes |
| Luxembourg | Yes |
| Macao SAR | Yes |
| Malaysia | Yes |
| Mexico | Yes |
| Netherlands | Yes |
| Norway | Yes |
| Panama | Yes |
| Portugal | Yes |
| Russia | Yes |
| Singapore | Yes |
| South Africa | Yes |
| Spain | Yes |
| Sweden | Yes |
| Switzerland | yes |
| Turkey | Yes |
| United Kingdom | Yes |
| United States | Yes |

As from March 2004.

Breakdowns by currency

| | |
|----------------|-----|
| Australia | Yes |
| Austria | Yes |
| Bahamas | Yes |
| Bahrain | No |
| Belgium | Yes |
| Bermuda | Yes |
| Brazil | Yes |
| Canada | Yes |
| Cayman Islands | Yes |
| Chile | Yes |
| China | Yes |
| Chinese Taipei | Yes |
| Curacao | No |
| Cyprus | Yes |
| Denmark | Yes |
| Finland | Yes |
| France | Yes |
| Germany | Yes |
| Greece | Yes |
| Guernsey | Yes |
| Hong Kong SAR | Yes |
| India | Yes |
| Indonesia | Yes |
| Ireland | Yes |
| Isle of Man | Yes |
| Italy | Yes |
| Japan | Yes |
| Jersey | Yes |
| Korea | Yes |
| Luxembourg | Yes |
| Macao SAR | Yes |
| Malaysia | Yes |
| Mexico | Yes |
| Netherlands | Yes |
| Norway | Yes |
| Panama | No |
| Portugal | Yes |
| Russia | Yes |
| Singapore | No |
| South Africa | Yes |
| Spain | Yes |
| Sweden | Yes |
| Switzerland | yes |
| Turkey | Yes |
| United Kingdom | Yes |

Breakdown into domestic and total foreign currency only.

United States

No

Separate reporting of securities

| | | |
|----------------|-----|--|
| Australia | Yes | |
| Austria | Yes | |
| Bahamas | Yes | |
| Bahrain | Yes | |
| Belgium | Yes | |
| Bermuda | Yes | |
| Brazil | Yes | |
| Canada | Yes | |
| Cayman Islands | Yes | |
| Chile | Yes | |
| China | Yes | |
| Chinese Taipei | Yes | |
| Curacao | No | |
| Cyprus | Yes | |
| Denmark | Yes | |
| Finland | Yes | |
| France | Yes | |
| Germany | Yes | |
| Greece | Yes | |
| Guernsey | Yes | |
| Hong Kong SAR | Yes | |
| India | Yes | |
| Indonesia | Yes | |
| Ireland | Yes | Majority of securities reported at the ISIN level (regardless of Issuer) |
| Isle of Man | Yes | |
| Italy | Yes | |
| Japan | Yes | |
| Jersey | Yes | |
| Korea | Yes | |
| Luxembourg | Yes | |
| Macao SAR | Yes | |
| Malaysia | Yes | |
| Mexico | Yes | |
| Netherlands | Yes | |
| Norway | Yes | |
| Panama | Yes | Negotiable securities only. |
| Portugal | Yes | |
| Russia | Yes | |
| Singapore | No | Separate securities data are not available. |
| South Africa | Yes | |
| Spain | Yes | |
| Sweden | Yes | |
| Switzerland | yes | |
| Turkey | Yes | |

United Kingdom
United States

Yes
Yes

As from March 2003,
negotiable CDs and short-
term securities only.

Short-term securities included

| | | |
|----------------|-----|---------------------------------------|
| Australia | Yes | |
| Austria | Yes | |
| Bahamas | Yes | |
| Bahrain | Yes | |
| Belgium | Yes | |
| Bermuda | Yes | |
| Brazil | Yes | |
| Canada | Yes | |
| Cayman Islands | Yes | |
| Chile | Yes | |
| China | Yes | |
| Chinese Taipei | Yes | |
| Curacao | No | |
| Cyprus | Yes | |
| Denmark | Yes | |
| Finland | Yes | |
| France | Yes | |
| Germany | Yes | |
| Greece | Yes | |
| Guernsey | Yes | |
| Hong Kong SAR | Yes | |
| India | Yes | |
| Indonesia | Yes | |
| Ireland | Yes | |
| Isle of Man | Yes | |
| Italy | Yes | |
| Japan | Yes | |
| Jersey | Yes | |
| Korea | Yes | |
| Luxembourg | Yes | |
| Macao SAR | Yes | |
| Malaysia | Yes | |
| Mexico | Yes | |
| Netherlands | Yes | |
| Norway | Yes | |
| Panama | Yes | |
| Portugal | Yes | |
| Russia | Yes | |
| Singapore | Yes | |
| South Africa | Yes | |
| Spain | Yes | |
| Sweden | Yes | |
| Switzerland | yes | |
| Turkey | Yes | |
| United Kingdom | Yes | Total only, without any breakdowns |
| United States | Yes | |

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

Breakdown by bank/non-bank

| | | |
|----------------|----------------|---|
| Australia | Yes | |
| Austria | No | |
| Bahamas | Yes | |
| Bahrain | No | |
| Belgium | No | |
| Bermuda | Yes | |
| Brazil | Yes | |
| Canada | No | |
| Cayman Islands | No | |
| Chile | Yes | |
| China | Yes | |
| Chinese Taipei | Yes | |
| Curacao | No | |
| Cyprus | No | |
| Denmark | No | |
| Finland | Yes | |
| France | Yes | |
| Germany | No | |
| Greece | No | |
| Guernsey | Yes | |
| Hong Kong SAR | Yes | |
| India | Yes | |
| Indonesia | Yes | |
| Ireland | Yes | Full sectoral breakdown (as per ESA 2010) |
| Isle of Man | Not applicable | |
| Italy | No | |
| Japan | No | |
| Jersey | Yes | |
| Korea | No | |
| Luxembourg | No | |
| Macao SAR | Yes | |
| Malaysia | Yes | |
| Mexico | Yes | |
| Netherlands | No | |
| Norway | Yes | |
| Panama | Yes | |
| Portugal | No | |
| Russia | Yes | |
| Singapore | No | |
| South Africa | Yes | |
| Spain | No | |
| Sweden | No | |
| Switzerland | no | |

| | | |
|----------------|-----|---|
| Turkey | Yes | |
| United Kingdom | 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 As from March 2003. |
| United States | Yes | |

Breakdown by country

| | | |
|----------------|--|---|
| Australia | Yes | |
| Austria | Yes, but only on a country of issuance basis | only for EU-countries |
| Bahamas | Yes | |
| Bahrain | No | |
| Belgium | Yes | |
| Bermuda | Yes | |
| Brazil | Yes | |
| Canada | Limited | |
| Cayman Islands | No | |
| Chile | Yes | |
| China | Yes | |
| Chinese Taipei | Yes | |
| Curacao | No | |
| Cyprus | Yes, but very limited | |
| Denmark | No | |
| Finland | Yes (estimation) | |
| France | Yes | |
| Germany | only residents and unallocated non-residents | |
| Greece | No | |
| Guernsey | Yes | |
| Hong Kong SAR | Yes | As from March 2004. |
| India | Yes | |
| Indonesia | Yes | |
| Ireland | Yes | |
| Isle of Man | Not applicable | |
| Italy | No | |
| Japan | No | |
| Jersey | Yes | |
| Korea | No | |
| Luxembourg | No | |
| Macao SAR | Yes | |
| Malaysia | Yes | |
| Mexico | Yes | |
| Netherlands | No | |
| Norway | Yes | |
| Panama | Yes | |
| Portugal | Yes | |
| Russia | Yes | |
| Singapore | No | |
| South Africa | 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. |

| | | |
|----------------|-----|---|
| Spain | No | |
| Sweden | No | |
| Switzerland | no | |
| Turkey | Yes | |
| United Kingdom | 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 As from March 2003. |
| United States | Yes | |

Breakdown by currency

| | |
|----------------|----------------|
| Australia | Yes |
| Austria | Yes |
| Bahamas | Yes |
| Bahrain | No |
| Belgium | Yes |
| Bermuda | Yes |
| Brazil | Yes |
| Canada | Yes |
| Cayman Islands | Yes |
| Chile | Yes |
| China | Yes |
| Chinese Taipei | Yes |
| Curacao | No |
| Cyprus | Yes |
| Denmark | Yes |
| Finland | Yes |
| France | Yes |
| Germany | Yes |
| Greece | No |
| Guernsey | Yes |
| Hong Kong SAR | Yes |
| India | Yes |
| Indonesia | Yes |
| Ireland | Yes |
| Isle of Man | Not applicable |
| Italy | Yes |
| Japan | Yes |
| Jersey | Yes |
| Korea | Yes |
| Luxembourg | Yes |
| Macao SAR | Yes |
| Malaysia | Yes |
| Mexico | Yes |
| Netherlands | Yes |
| Norway | Yes |
| Panama | No |
| Portugal | Yes |
| Russia | Yes |
| Singapore | No |
| South Africa | Yes |
| Spain | Yes |
| Sweden | Yes |
| Switzerland | yes |
| Turkey | Yes |

United Kingdom

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

United States

USD only

Definition used

| | |
|----------------|---|
| Australia | All issues in domestic currency issued abroad and all issues in foreign currency |
| Austria | All issues |
| Bahamas | All issues held by non-residents |
| Bahrain | All securities issued in foreign currency and in foreign markets |
| Belgium | All issues |
| Bermuda | All issues in foreign currency |
| Brazil | All issues held by non-residents and all issues in foreign currency held by residents |
| Canada | All subordinated issues |
| Cayman Islands | All issues in foreign currency |
| Chile | All issues in all currencies |
| China | all issues in domestic market held by nonresidents; issues abroad for both domestic and foreign currencies. |
| Chinese Taipei | All issues |
| Curacao | Subordinated issues only |
| Cyprus | All issues |
| Denmark | All issues |
| Finland | All issues in foreign currency and all issues abroad |
| France | All issues |
| Germany | All issues in foreign and domestic currency |
| Greece | No |
| Guernsey | All issues in domestic currency in foreign markets and all issues in foreign currency |
| Hong Kong SAR | 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. |

| | | |
|--------------|--|--|
| India | All issues in domestic currency in foreign markets and all issues in foreign currency | |
| Indonesia | | |
| Ireland | Respondents are required to report debt security liabilities | |
| Isle of Man | Not applicable | |
| Italy | All banks' own issues of debt securities in domestic and foreign currencies sold to residents and to non residents | |
| Japan | All issues | Debt securities issued in domestic markets denominated in domestic currency are reported from 2013Q4 data. |
| Jersey | All issues in domestic currency in foreign markets and all issues in foreign currency | |
| Korea | All issues in foreign currency | |
| Luxembourg | Total issues | |
| Macao SAR | All issues in foreign and domestic currencies sold to non-residents and residents | |
| Malaysia | All issues | |
| Mexico | All issues sold to non-residents and all issues in foreign currency sold to residents | |
| Netherlands | All issues | |
| Norway | Issues sold abroad | |
| Panama | All issues held by non-residents in foreign currency (US dollars) | |
| Portugal | All issues in domestic currency in foreign markets and all issues in foreign currency | |
| Russia | BPM6 | |
| Singapore | Debt securities issued in Asian Currency Units (ACUs) in Singapore and abroad | |
| South Africa | #N/A | |

| | | |
|----------------|---|---|
| Spain | All issues in domestic currency in foreign markets and all issues in foreign currency | |
| Sweden | All issues in domestic market and in foreign markets | |
| Switzerland | in accordance with Swiss GAAP | SNB guidelines for LBS: debt securities in trading portfolios and financial investments |
| Turkey | All issues in foreign currency in foreign markets | |
| United Kingdom | All issues held by non-residents are identified. Where unknown, 20% of domestic currency and 92% of foreign currency is used as a proxy | |
| United States | All negotiable CDs and short-term securities issued in USD only | |

Separate reporting of own issues of securities

| | | |
|----------------|----------------|---|
| Australia | Yes | |
| Austria | Yes | |
| Bahamas | Yes | |
| Bahrain | Yes | |
| Belgium | Yes | |
| Bermuda | Yes | |
| Brazil | Yes | |
| Canada | Yes | (subordinated debt only. Covered bonds and other negotiable instruments reported under deposits) |
| Cayman Islands | Yes | |
| Chile | Yes | |
| China | Yes | |
| Chinese Taipei | Yes | |
| Curacao | No | |
| Cyprus | Yes | |
| Denmark | Yes | |
| Finland | Yes | |
| France | Yes | |
| Germany | Yes | |
| Greece | No | |
| Guernsey | Yes | |
| Hong Kong SAR | Yes | |
| India | Yes | |
| Indonesia | Yes | |
| Ireland | Yes | Majority of securities reported at the ISIN level (regardless of Issuer) |
| Isle of Man | Not applicable | |
| Italy | Yes | |
| Japan | Yes | |
| Jersey | Yes | |
| Korea | Yes | |
| Luxembourg | Yes | |
| Macao SAR | Yes | |
| Malaysia | Yes | |
| Mexico | Yes | |
| Netherlands | Yes | |
| Norway | Yes | |
| Panama | Yes | |
| Portugal | Yes | |
| Russia | Yes | |
| Singapore | No | |
| South Africa | Yes | |
| Spain | Yes | |
| Sweden | Yes | |

| | | |
|----------------|-----|---------------------|
| Switzerland | yes | |
| Turkey | Yes | |
| United Kingdom | Yes | |
| United States | Yes | As from March 2003. |

Short-term securities included

| | | |
|----------------|--|---|
| Australia | Yes | |
| Austria | Yes (only contractual maturity for maturity breakdown) | |
| Bahamas | Yes | |
| Bahrain | Yes | |
| Belgium | Yes | |
| Bermuda | Yes | |
| Brazil | Yes | |
| Canada | Yes | |
| Cayman Islands | Yes | |
| Chile | Yes | |
| China | Yes | |
| Chinese Taipei | Yes | |
| Curacao | No | |
| Cyprus | Yes | |
| Denmark | Yes | |
| Finland | Yes | |
| France | Yes | |
| Germany | Yes | |
| Greece | Yes | |
| Guernsey | Yes | |
| Hong Kong SAR | Yes | |
| India | Yes | |
| Indonesia | Yes | |
| Ireland | Yes | |
| Isle of Man | Not applicable | |
| Italy | Yes | |
| Japan | Yes | |
| Jersey | Yes | |
| Korea | Yes | |
| Luxembourg | Yes | |
| Macao SAR | Yes | |
| Malaysia | Yes | |
| Mexico | Yes | |
| Netherlands | Yes | Original maturity reported. Remaining maturity calculated by a proxy using the Central Securities Data Base |
| Norway | Yes | |
| Panama | Yes | |
| Portugal | Yes | |
| Russia | Yes | |
| Singapore | Yes | |
| South Africa | Yes | |
| Spain | Yes | |

| | | |
|----------------|-----|---------------------------------------|
| Sweden | Yes | |
| Switzerland | yes | |
| Turkey | Yes | |
| United Kingdom | Yes | Total only, without any breakdowns |
| United States | Yes | |

LBS-07 Reporting of derivative instruments

Market value data included in total assets or liabilities, Exchange-traded instruments

| | | |
|----------------|--|---|
| Australia | Yes | |
| Austria | No | |
| Bahamas | Yes | |
| Bahrain | No | |
| Belgium | Yes (mark-to-market evolutions of trading derivatives, included in other assets/liabilities) | |
| Bermuda | Yes | |
| Brazil | No | Derivative instruments on banks' balance sheets are reported under other assets and liabilities. |
| Canada | No | |
| Cayman Islands | No | Derivative instruments on banks' balance sheets are reported under other assets and liabilities. |
| Chile | Yes | |
| China | Yes | |
| Chinese Taipei | Yes | |
| Curacao | No | |
| Cyprus | Yes | |
| Denmark | No | |
| Finland | Yes | |
| France | 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 |
| Germany | No | |
| Greece | Yes | |
| Guernsey | Yes | |
| Hong Kong SAR | No | |
| India | No | |
| Indonesia | Yes | |
| Ireland | n/a | |
| Isle of Man | Yes | |
| Italy | No | |
| Japan | Yes | |
| Jersey | Yes | |
| Korea | Yes | |
| Luxembourg | Yes | |

| | | |
|----------------|-----|--|
| Macao SAR | No | |
| Malaysia | Yes | |
| Mexico | Yes | |
| Netherlands | Yes | |
| Norway | Yes | |
| Panama | No | |
| Portugal | Yes | |
| Russia | Yes | |
| Singapore | No | Derivative instruments on banks' balance sheets are reported under other assets and liabilities. |
| South Africa | Yes | But only on aggregated level with limited instrument breakdown. |
| Spain | No | |
| Sweden | Yes | |
| Switzerland | yes | net |
| Turkey | No | |
| United Kingdom | No | |
| United States | No | |

Market value data included in total assets or liabilities, OTC instruments

| | | |
|----------------|--|---|
| Australia | Yes | |
| Austria | No | |
| Bahamas | Yes | |
| Bahrain | No | |
| Belgium | Yes (mark-to-market evolutions of trading derivatives, included in other assets/liabilities) | |
| Bermuda | Yes | |
| Brazil | No | Derivative instruments on banks' balance sheets are reported under other assets and liabilities. |
| Canada | No | |
| Cayman Islands | No | Derivative instruments on banks' balance sheets are reported under other assets and liabilities. |
| Chile | Yes | |
| China | Yes | |
| Chinese Taipei | Yes | |
| Curacao | No | |
| Cyprus | Yes | |
| Denmark | No | |
| Finland | Yes | |
| France | 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 |
| Germany | No | |
| Greece | Yes | |
| Guernsey | Yes | |
| Hong Kong SAR | No | |
| India | No | |
| Indonesia | Yes | |
| Ireland | Yes | |
| Isle of Man | Yes | |
| Italy | Yes | |
| Japan | Yes | |
| Jersey | Yes | |
| Korea | Yes | |
| Luxembourg | Yes | |
| Macao SAR | No | |
| Malaysia | Yes | |
| Mexico | Yes | |
| Netherlands | Yes | |

| | | |
|----------------|-----|--|
| Norway | Yes | |
| Panama | No | |
| Portugal | No | |
| Russia | Yes | |
| Singapore | No | Derivative instruments on banks' balance sheets are reported under other assets and liabilities. |
| South Africa | Yes | But only on aggregated level with limited instrument breakdown. |
| Spain | No | |
| Sweden | Yes | |
| Switzerland | yes | net |
| Turkey | No | |
| United Kingdom | No | |
| United States | No | |

Separate reporting of market value data possible

| | | |
|----------------|-----|--|
| Australia | No | |
| Austria | No | |
| Bahamas | Yes | |
| Bahrain | No | |
| Belgium | No | |
| Bermuda | Yes | |
| Brazil | No | Derivative instruments on banks' balance sheets are reported under other assets and liabilities. |
| Canada | No | |
| Cayman Islands | No | Derivative instruments on banks' balance sheets are reported under other assets and liabilities. |
| Chile | Yes | |
| China | Yes | |
| Chinese Taipei | No | |
| Curacao | No | |
| Cyprus | Yes | |
| Denmark | Yes | Our institutions only report market value |
| Finland | Yes | |
| France | No | |
| Germany | No | |
| Greece | Yes | |
| Guernsey | No | |
| Hong Kong SAR | No | |
| India | No | |
| Indonesia | No | |
| Ireland | Yes | |
| Isle of Man | Yes | |
| Italy | Yes | |
| Japan | No | |
| Jersey | Yes | |
| Korea | Yes | |
| Luxembourg | Yes | |
| Macao SAR | Yes | |
| Malaysia | Yes | |
| Mexico | Yes | |
| Netherlands | No | |
| Norway | No | |
| Panama | No | |
| Portugal | Yes | |
| Russia | Yes | |

| | | |
|----------------|-----|--|
| Singapore | No | Derivative instruments on banks' balance sheets are reported under other assets and liabilities. |
| South Africa | Yes | |
| Spain | No | |
| Sweden | No | |
| Switzerland | no | |
| Turkey | No | |
| United Kingdom | Yes | |
| United States | No | |

LBS-08 Reporting of other assets and liabilities

Breakdowns by bank/non-bank

| | | |
|----------------|--|---|
| Australia | Yes | |
| Austria | Yes | |
| Bahamas | Yes | |
| Bahrain | No | Data on securities issued by the non-bank sector in the United States a |
| Belgium | Yes | |
| Bermuda | Yes | |
| Brazil | Yes | |
| Canada | Yes | |
| Cayman Islands | Yes | |
| Chile | Yes | |
| China | Yes | |
| Chinese Taipei | Yes | |
| Curacao | No | |
| Cyprus | Yes | |
| Denmark | Yes | |
| Finland | Yes | |
| France | Yes | |
| Germany | Yes | |
| Greece | Yes | |
| Guernsey | Yes | |
| Hong Kong SAR | Yes | |
| India | Yes | |
| Indonesia | Yes | |
| Ireland | Yes | Full sectoral breakdown (as per ESA 2010) |
| Isle of Man | Yes | |
| Italy | Yes | |
| Japan | None | |
| Jersey | Yes | |
| Korea | Yes | |
| Luxembourg | Yes | |
| Macao SAR | Yes for other claims, no for other liabilities | |
| Malaysia | Yes | |
| Mexico | Yes | |
| Netherlands | Yes | |
| Norway | Yes | |
| Panama | Yes | |
| Portugal | Yes | |
| Russia | Yes | |
| Singapore | No | |
| South Africa | Yes | |

| | |
|----------------|-----|
| Spain | Yes |
| Sweden | Yes |
| Switzerland | yes |
| Turkey | Yes |
| United Kingdom | Yes |
| United States | No |

Breakdowns by country

| | |
|----------------|------|
| Australia | Yes |
| Austria | Yes |
| Bahamas | Yes |
| Bahrain | No |
| Belgium | Yes |
| Bermuda | Yes |
| Brazil | Yes |
| Canada | Yes |
| Cayman Islands | Yes |
| Chile | Yes |
| China | Yes |
| Chinese Taipei | Yes |
| Curacao | No |
| Cyprus | Yes |
| Denmark | Yes |
| Finland | Yes |
| France | Yes |
| Germany | Yes |
| Greece | Yes |
| Guernsey | Yes |
| Hong Kong SAR | Yes |
| India | Yes |
| Indonesia | Yes |
| Ireland | Yes |
| Isle of Man | Yes |
| Italy | Yes |
| Japan | None |
| Jersey | Yes |
| Korea | Yes |
| Luxembourg | Yes |
| Macao SAR | Yes |
| Malaysia | Yes |
| Mexico | Yes |
| Netherlands | Yes |
| Norway | Yes |
| Panama | Yes |
| Portugal | Yes |
| Russia | Yes |
| Singapore | No |
| South Africa | Yes |
| Spain | Yes |
| Sweden | Yes |
| Switzerland | yes |
| Turkey | Yes |
| United Kingdom | Yes |
| United States | No |

As from March 2004.

Breakdowns by currency

| | |
|----------------|------|
| Australia | Yes |
| Austria | Yes |
| Bahamas | Yes |
| Bahrain | No |
| Belgium | Yes |
| Bermuda | Yes |
| Brazil | Yes |
| Canada | Yes |
| Cayman Islands | Yes |
| Chile | Yes |
| China | Yes |
| Chinese Taipei | Yes |
| Curacao | No |
| Cyprus | Yes |
| Denmark | Yes |
| Finland | Yes |
| France | Yes |
| Germany | Yes |
| Greece | Yes |
| Guernsey | Yes |
| Hong Kong SAR | Yes |
| India | Yes |
| Indonesia | Yes |
| Ireland | Yes |
| Isle of Man | Yes |
| Italy | Yes |
| Japan | None |
| Jersey | Yes |
| Korea | Yes |
| Luxembourg | Yes |
| Macao SAR | Yes |
| Malaysia | Yes |
| Mexico | Yes |
| Netherlands | Yes |
| Norway | Yes |
| Panama | No |
| Portugal | Yes |
| Russia | Yes |
| Singapore | No |
| South Africa | Yes |
| Spain | Yes |
| Sweden | Yes |
| Switzerland | yes |
| Turkey | Yes |
| United Kingdom | Yes |
| United States | No |

Separate reporting of other assets and liabilities

| | | |
|----------------|-----|---|
| Australia | Yes | |
| Austria | Yes | For assets only |
| Bahamas | Yes | |
| Bahrain | Yes | |
| Belgium | Yes | |
| Bermuda | Yes | |
| Brazil | Yes | |
| Canada | Yes | Equities (assets side only) |
| Cayman Islands | Yes | |
| Chile | Yes | |
| China | Yes | |
| Chinese Taipei | Yes | |
| Curacao | No | |
| Cyprus | Yes | |
| Denmark | Yes | |
| Finland | Yes | |
| France | Yes | |
| Germany | Yes | |
| Greece | Yes | |
| Guernsey | Yes | |
| Hong Kong SAR | 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. |
| India | Yes | |
| Indonesia | Yes | |
| Ireland | Yes | |
| Isle of Man | Yes | |
| Italy | Yes | |
| Japan | No | |
| Jersey | Yes | |
| Korea | Yes | |
| Luxembourg | Yes | |
| Macao SAR | Yes | |
| Malaysia | Yes | |
| Mexico | Yes | |
| Netherlands | Yes | |
| Norway | Yes | |
| Panama | Yes | |
| Portugal | Yes | |
| Russia | Yes | |
| Singapore | No | |
| South Africa | Yes | |
| Spain | Yes | |

| | | |
|----------------|-----|----------|
| Sweden | Yes | |
| Switzerland | no | residual |
| Turkey | Yes | |
| United Kingdom | Yes | |
| United States | No | |

Types of other assets or liabilities included in the reported data

| | |
|----------------|--|
| Australia | Equities, participations, derivative contracts, working capital, accrued interest |
| Austria | Equities, participations, shares of money market funds |
| Bahamas | Unearned interest and fees, fixed assets, trading account assets, interest receivables/payables, accounts receivable/payable, prepaid fees, accrued expenses payable, retained earnings, capital contributions |
| Bahrain | Equities, working capital, fixed assets and other unclassified positions |
| Belgium | Equities, participations, short positions, accrued interest, mark-to-market evolutions of trading derivatives, working capital |
| Bermuda | Equities, participations, working capital, OTC derivatives |
| Brazil | Equities, permanent claims, participations, working capital |
| Canada | Equities (assets side), Derivatives (both sides) |
| Cayman Islands | Equities, participations, working capital, mutual fund and investment fund units, interest payable/receivable, dividends payable |
| Chile | Derivatives |
| China | Equities, working capital, financial derivatives, other accounts receivable/payable |
| Chinese Taipei | residual on-balance sheet financial claims, residual on-balance sheet liabilities. |
| Curacao | None |

| | |
|---------------|--|
| Cyprus | 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 |
| Denmark | |
| Finland | Equities, mutual fund and investment fund units, participations, working capital, derivatives, accrued interest and items in the course of collection |
| France | Equities and shares of money market mutual funds |
| Germany | Equities, participations, working capital |
| Greece | Equities |
| Guernsey | Banks' own funds, share Bank capital, participations, interest received/payable |
| Hong Kong SAR | None |
| India | Equities, working capital, participations and other unclassified positions |
| Indonesia | Yes |
| Ireland | Equities, derivatives, working capital, fixed assets, etc. |
| Isle of Man | Shares and other equity, acceptances |
| Italy | Equities, participations, working capital, fixed assets, derivatives and other unclassified positions |
| Japan | None |
| Jersey | Equities, working capital, participations, derivative fair values |
| Korea | All assets and liabilities other than loans, deposits and securities, including equities, participations, fixed assets and derivatives |

| | | |
|----------------|---|----------------------------------|
| Luxembourg | Interest accruals Own holdings of precious metal Other not reported elsewhere | |
| Macao SAR | Equities, cheques, accrued interest receivables and payables, prepaid expenses, deferred income and non-negotiable sub-ordinated bonds issued to non-banks. | |
| Malaysia | All assets and liabilities other than loans, deposits and securities, including equities, participations, fixed assets and derivatives | |
| Mexico | Equities, derivatives, foreign currency and other miscellaneous accounts | |
| Netherlands | Equities, participation, working capital, financial derivatives. | |
| Norway | All assets and liabilities other than loans, deposits and securities | |
| Panama | Fixed assets, unearned interest, interest receivable/payable, accounts receivable/payable, prepaid fees | |
| Portugal | Equities, participations, working capital | |
| Russia | Yes | |
| Singapore | All assets and liabilities other than "loans, debt securities, equities and deposits", including negotiable CDs, Notes and coin | |
| South Africa | #N/A | |
| Spain | Equities and participations | |
| Sweden | Other claims consist of shares and participation rights and other assets such as derivatives. Other liabilities consist mainly of derivatives with negative market value. | |
| Switzerland | no | |
| Turkey | Equities, participations | |
| United Kingdom | Shares and other equity, working capital | No breakdown for working capital |

United States

None

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

Country breakdown

| | | |
|----------------|---|--|
| Australia | All countries reported | |
| Austria | counterparty-country breakdown of debt securities liabilities only for EU-countries | |
| Bahamas | | |
| Bahrain | No gaps | |
| Belgium | | |
| Bermuda | Yes | |
| Brazil | | |
| Canada | No gaps | |
| Cayman Islands | Yes | |
| Chile | No | |
| China | Yes | Domestic positions are not reported yet. |
| Chinese Taipei | | |
| Curacao | No gaps | |
| Cyprus | No gaps | |
| Denmark | Yes | |
| Finland | Yes | |
| France | No | |
| Germany | no gaps | |
| Greece | Only partial | |
| Guernsey | No gaps | |
| Hong Kong SAR | No gaps | |
| India | Yes | |
| Indonesia | Yes | |
| Ireland | n/a | |
| Isle of Man | No gaps | |
| Italy | Yes | |
| Japan | Yes | |
| Jersey | Yes | |
| Korea | None | |
| Luxembourg | Yes | |
| Macao SAR | | |
| Malaysia | Yes | |
| Mexico | Equities, derivatives, foreign currency and other miscellaneous accounts receivable/payable are currently not being disaggregated by currency | |
| Netherlands | Yes | |
| Norway | no gaps | |
| Panama | Not reported | |

| | | |
|----------------|---------|---|
| Portugal | No gaps | |
| Russia | No | |
| Singapore | No gaps | |
| South Africa | No gaps | |
| Spain | | |
| Sweden | No gaps | |
| Switzerland | yes | |
| Turkey | - | |
| United Kingdom | 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 |
| United States | Partial | |

Currency breakdown, external assets and liabilities

| | | |
|----------------|---|--|
| Australia | 7 currencies reported | |
| Austria | No gaps | |
| Bahamas | | |
| Bahrain | Not reported | |
| Belgium | | |
| Bermuda | Yes | |
| Brazil | | |
| Canada | No gaps | |
| Cayman Islands | Yes | |
| Chile | No | |
| China | No | |
| Chinese Taipei | | |
| Curacao | Not reported | |
| Cyprus | No gaps | |
| Denmark | Yes | |
| Finland | Yes | |
| France | No | |
| Germany | no gaps | |
| Greece | No gaps | |
| Guernsey | Yes | JPY has been reported from Q2 2014 onwards as part of Stage 2 enhancements |
| Hong Kong SAR | Domestic currency, USD, EUR, JPY, GBP, CHF and total other foreign currency positions | As from December 2014. |
| India | Yes | |
| Indonesia | Yes | |
| Ireland | Yes | For most C & L with a non-resident counterparty |
| Isle of Man | No gaps | |
| Italy | Yes | |
| Japan | Yes | |
| Jersey | Yes, limited to 6 currencies | |
| Korea | None | |
| Luxembourg | Yes | |
| Macao SAR | | |
| Malaysia | Yes | |
| Mexico | Equities, derivatives, foreign currency and other miscellaneous accounts receivable/payable are currently not being disaggregated by currency | |
| Netherlands | Yes | |
| Norway | no gaps | |
| Panama | Not reported | |
| Portugal | No gaps | |

| | | |
|----------------|---------|---|
| Russia | No | |
| Singapore | No | |
| South Africa | No gaps | |
| Spain | | |
| Sweden | No gaps | |
| Switzerland | yes | |
| Turkey | - | |
| United Kingdom | 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 |
| United States | Yes | Anticipated to be included in 2015. |

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

| | | |
|----------------|---|--|
| Australia | 7 currencies reported | |
| Austria | No gaps | |
| Bahamas | | |
| Bahrain | Not reported | |
| Belgium | | |
| Bermuda | Yes | |
| Brazil | | |
| Canada | No gaps | |
| Cayman Islands | Yes | |
| Chile | No | |
| China | Yes | |
| Chinese Taipei | | |
| Curacao | Not reported | |
| Cyprus | No gaps | |
| Denmark | Yes | |
| Finland | Yes | |
| France | No | |
| Germany | no gaps | |
| Greece | Not reported | |
| Guernsey | Yes | Has been reported from Q2 2014 onwards as part of Stage 2 enhancements |
| Hong Kong SAR | Domestic currency, USD, EUR, JPY, GBP, CHF and total other foreign currency positions | As from December 2014. |
| India | Yes | |
| Indonesia | Yes | |
| Ireland | Yes | |
| Isle of Man | No gaps | |
| Italy | Yes | |
| Japan | Yes | |
| Jersey | Yes, limited to 6 currencies | |
| Korea | None | |
| Luxembourg | Yes | |
| Macao SAR | | |
| Malaysia | Yes | |
| Mexico | Equities, derivatives, foreign currency and other miscellaneous accounts receivable/payable are currently not being disaggregated by currency | |
| Netherlands | Yes | |
| Norway | no gaps | |
| Panama | Not reported | |
| Portugal | No gaps | |
| Russia | No | |

| | |
|----------------|---------|
| Singapore | No |
| South Africa | No gaps |
| Spain | |
| Sweden | No gaps |
| Switzerland | yes |
| Turkey | - |
| United Kingdom | No |
| United States | No |

Sectoral breakdown

| | | |
|----------------|---|---|
| Australia | Banks, non-banks, related banks and official monetary reported | |
| Austria | No gaps | |
| Bahamas | | |
| Bahrain | No gaps | |
| Belgium | | |
| Bermuda | Yes | |
| Brazil | | |
| Canada | No gaps | |
| Cayman Islands | 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. |
| Chile | Yes | |
| China | Yes | |
| Chinese Taipei | | |
| Curacao | No gaps | |
| Cyprus | No gaps | |
| Denmark | Yes | |
| Finland | Yes | |
| France | Yes | No sectorial counterparty on securities liabilities |
| Germany | no gaps | |
| Greece | No gaps | |
| Guernsey | No gaps | |
| Hong Kong SAR | No gaps | |
| India | Yes | |
| Indonesia | Yes | |
| Ireland | n/a | |
| Isle of Man | No gaps | |
| Italy | Yes | |
| Japan | Yes | |
| Jersey | Yes, but only bank/non-bank/unknown | |
| Korea | None | |
| Luxembourg | Yes | |
| Macao SAR | | |
| Malaysia | Yes | |
| Mexico | Equities, derivatives, foreign currency and other miscellaneous accounts receivable/payable are currently not being disaggregated by currency | |

| | | |
|----------------|--|---|
| Netherlands | Yes | |
| Norway | no gaps | |
| Panama | Not reported | |
| Portugal | No gaps | |
| Russia | No | |
| Singapore | Yes, for total and non- bank sector | |
| South Africa | No gaps | |
| Spain | | |
| Sweden | No gaps | |
| Switzerland | yes | |
| Turkey | - | |
| United Kingdom | 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 |
| United States | Partial | |

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

Instructions issued by central bank

| | | |
|----------------|---|-----------------------------------|
| Australia | No | Instructions issued by APRA |
| Austria | Yes | |
| Bahamas | | |
| Bahrain | Yes | |
| Belgium | Yes | |
| Bermuda | No | |
| Brazil | Yes | |
| Canada | Yes | |
| Cayman Islands | Yes | |
| Chile | No | |
| China | Yes | |
| Chinese Taipei | Yes | |
| Curacao | Yes | |
| Cyprus | Yes | |
| Denmark | Yes | |
| Finland | Yes | |
| France | Yes | |
| Germany | Yes | |
| Greece | Yes | |
| Guernsey | No | |
| Hong Kong SAR | Yes | |
| India | Yes | |
| Indonesia | Yes | |
| Ireland | Yes | Guidance Manual updated regularly |
| Isle of Man | No | |
| Italy | Yes | |
| Japan | Yes | |
| Jersey | No | |
| Korea | Yes | |
| Luxembourg | Yes | |
| Macao SAR | Yes | |
| Malaysia | Yes | |
| Mexico | Yes | |
| Netherlands | Yes | |
| Norway | Instructions issued by Statistics Norway. | |
| Panama | No | |
| Portugal | Yes | |
| Russia | Yes | |
| Singapore | No | |
| South Africa | Yes | |
| Spain | Yes | |
| Sweden | Yes | |

| | | |
|----------------|-----|---|
| Switzerland | yes | |
| Turkey | Yes | |
| United Kingdom | No | No formal guidance, but preference is for home country definition |
| United States | Yes | |

Recommended definition of a bank, home country definition

| | | |
|----------------|---|---|
| Australia | Yes | |
| Austria | No | |
| Bahamas | | |
| Bahrain | Yes | |
| Belgium | Yes | |
| Bermuda | No | |
| Brazil | No | |
| Canada | Yes | |
| Cayman Islands | Yes | |
| Chile | Yes | |
| China | No | |
| Chinese Taipei | Yes | |
| Curacao | Yes | |
| Cyprus | No | |
| Denmark | Yes | |
| Finland | Yes | |
| France | No | |
| Germany | Yes | |
| Greece | Yes | |
| Guernsey | Yes | |
| Hong Kong SAR | Yes | |
| India | No | |
| Indonesia | No | |
| Ireland | | ESA 2010 |
| Isle of Man | No | |
| Italy | Yes | |
| Japan | Home country definition of banks are applied. | |
| Jersey | Yes | |
| Korea | Yes | |
| Luxembourg | Yes | |
| Macao SAR | Yes | |
| Malaysia | Yes | |
| Mexico | Yes | |
| Netherlands | No | |
| Norway | Yes | |
| Panama | No | |
| Portugal | No | |
| Russia | 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. |
| Singapore | Yes | |
| South Africa | No | |
| Spain | No | |
| Sweden | Yes | |

| | |
|----------------|-----|
| Switzerland | yes |
| Turkey | No |
| United Kingdom | Yes |
| United States | No |

Recommended definition of a bank, international standard

| | | |
|----------------|---|--|
| Australia | No | |
| Austria | 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 |
| Bahamas | | |
| Bahrain | No | |
| Belgium | ECB | |
| Bermuda | No | |
| Brazil | No | |
| Canada | No | |
| Cayman Islands | No | |
| Chile | No | |
| China | Yes | |
| Chinese Taipei | Yes | |
| Curacao | No | |
| Cyprus | 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 |
| Denmark | No | gu |
| Finland | EC | |
| France | Credit Institution | |
| Germany | ECB | |
| Greece | EC | |
| Guernsey | No | |
| Hong Kong SAR | No | |
| India | No | |
| Indonesia | Yes | |
| Ireland | | ESA 2010 |
| Isle of Man | No | |
| Italy | EC | |
| Japan | International standard and Japanese definition of banks are consistent. | |
| Jersey | No | |
| Korea | No | |

| | | |
|----------------|--|---|
| Luxembourg | EC | |
| Macao SAR | No | |
| Malaysia | No | |
| Mexico | No | |
| Netherlands | EC | |
| Norway | EC | |
| Panama | Yes | |
| Portugal | 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. |
| Russia | 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. |
| Singapore | No | |
| South Africa | No | |
| Spain | EC | |
| Sweden | 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. | |
| Switzerland | no | |
| Turkey | No | |
| United Kingdom | No | |
| United States | No | |

Recommended definition of a bank, reporting country definition

| | | |
|----------------|--|---|
| Australia | No | |
| Austria | No | |
| Bahamas | | |
| Bahrain | No | |
| Belgium | No | |
| Bermuda | Yes | |
| Brazil | Yes | |
| Canada | No | |
| Cayman Islands | No | |
| Chile | No | |
| China | Yes | |
| Chinese Taipei | Yes | |
| Curacao | No | |
| Cyprus | No | |
| Denmark | No | |
| Finland | No | |
| France | Yes | |
| Germany | No | |
| Greece | No | |
| Guernsey | No | |
| Hong Kong SAR | No | |
| India | Yes | |
| Indonesia | No | |
| Ireland | | ESA 2010 |
| Isle of Man | Yes | |
| Italy | No | |
| Japan | Banks include depository institutions. | |
| Jersey | No | |
| Korea | No | |
| Luxembourg | Yes | |
| Macao SAR | No | |
| Malaysia | Yes | |
| Mexico | No | |
| Netherlands | No | |
| Norway | No | |
| Panama | No | |
| Portugal | No | |
| Russia | 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. |
| Singapore | No | |

| | | |
|----------------|---|---|
| South Africa | 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 |
| Spain | No | |
| Sweden | We use the term MFI, in accordance with the ECB definition. | |
| Switzerland | no | |
| Turkey | Yes | |
| United Kingdom | No | |
| United States | Yes | |

Use of banks' own knowledge/practise

| | | |
|----------------|--|--|
| Australia | Yes | |
| Austria | No | |
| Bahamas | | |
| Bahrain | No | |
| Belgium | No | |
| Bermuda | Yes | |
| Brazil | No | |
| Canada | Yes | |
| Cayman Islands | No | |
| Chile | No | |
| China | Yes | |
| Chinese Taipei | Yes | |
| Curacao | Yes | |
| Cyprus | No | |
| Denmark | Yes | |
| Finland | No | |
| France | No | |
| Germany | No | |
| Greece | No | |
| Guernsey | Yes | |
| Hong Kong SAR | No | |
| India | No | |
| Indonesia | No | |
| Ireland | No | |
| Isle of Man | Yes | |
| Italy | No | |
| Japan | Banks' own knowledge / practice is used as long as it is consistent with instructions by BOJ. | |
| Jersey | Yes | |
| Korea | Yes | |
| Luxembourg | Yes | |
| Macao SAR | No | |
| Malaysia | No | |
| Mexico | Yes | |
| Netherlands | No | |
| Norway | No | |
| Panama | No | |
| Portugal | No | |
| Russia | No | Legislative documents contain the definitions |
| Singapore | Yes | |
| South Africa | Yes | |
| Spain | No | |
| Sweden | Yes | |
| Switzerland | no | |

Turkey
United Kingdom
United States

No
Yes
Yes

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

Currency breakdown

| | | |
|----------------|---|---|
| Australia | | |
| Austria | | |
| Bahamas | | |
| Bahrain | Not reported. | |
| Belgium | | |
| Bermuda | Yes | |
| Brazil | | |
| Canada | No gaps | |
| Cayman Islands | Yes | |
| Chile | No | |
| China | Yes | |
| Chinese Taipei | | |
| Curacao | Not reported. | |
| Cyprus | | |
| Denmark | Yes | |
| Finland | Yes | |
| France | Yes | |
| Germany | no gaps | |
| Greece | Only partial | |
| Guernsey | Not reported. | |
| Hong Kong SAR | Domestic currency, USD, EUR, JPY, GBP, CHF and total other foreign currency positions | As from December 2014. |
| India | Yes | |
| Indonesia | Yes | |
| Ireland | n/a | |
| Isle of Man | No gaps | |
| Italy | Yes | |
| Japan | Yes | |
| Jersey | Yes, limited to 6 currencies | will be increased from 6 to full list as part of project work in 2015 |
| Korea | Not reported | |
| Luxembourg | Yes | |
| Macao SAR | | |
| Malaysia | Yes | |
| Mexico | Yes | |
| Netherlands | Yes | |
| Norway | no gaps | |
| Panama | Not reported. | |
| Portugal | No gaps | |
| Russia | No | |
| Singapore | No | |
| South Africa | No gaps | |

| | | |
|----------------|---------|--|
| Spain | | |
| Sweden | No gaps | |
| Switzerland | yes | |
| Turkey | - | |
| United Kingdom | No | |
| United States | No | Only foreign and domestic currency. |

Data on total assets or liabilities

| | | |
|----------------|---|---|
| Australia | No | |
| Austria | | |
| Bahamas | | |
| Bahrain | No gaps | |
| Belgium | | |
| Bermuda | Yes | |
| Brazil | | |
| Canada | No gaps | |
| Cayman Islands | Yes | |
| Chile | No | |
| China | Yes | |
| Chinese Taipei | | |
| Curacao | Not reported. | |
| Cyprus | | |
| Denmark | Yes | |
| Finland | Yes | |
| France | Yes | |
| Germany | no gaps | |
| Greece | Only on total assets is being reported separately | |
| Guernsey | Not reported. | |
| Hong Kong SAR | No gaps | |
| India | Yes | |
| Indonesia | | |
| Ireland | Yes | by reporting DTC |
| Isle of Man | No gaps | |
| Italy | Yes | |
| Japan | Yes | |
| Jersey | No - domestic sterling is not reported yet | domestic sterling data will be captured as part of project work in 2015 |
| Korea | Not reported | |
| Luxembourg | Yes | |
| Macao SAR | | |
| Malaysia | Yes | |
| Mexico | Yes | |
| Netherlands | Yes | |
| Norway | no gaps | |
| Panama | Not reported. | |
| Portugal | No gaps | |
| Russia | No | |
| Singapore | No | |
| South Africa | No gaps | |
| Spain | | |
| Sweden | No gaps | |
| Switzerland | yes | |
| Turkey | - | |
| United Kingdom | No | |

Sectoral breakdown

| | | |
|----------------|---|---|
| Australia | | |
| Austria | No gaps | |
| Bahamas | | |
| Bahrain | No gaps | |
| Belgium | | |
| Bermuda | Yes | |
| Brazil | | |
| Canada | No gaps | |
| Cayman Islands | 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. |
| Chile | Yes | |
| China | Yes | |
| Chinese Taipei | | |
| Curacao | No gaps | |
| Cyprus | No gaps | |
| Denmark | Yes | |
| Finland | Yes | |
| France | Yes | |
| Germany | no gaps | |
| Greece | No gaps | |
| Guernsey | No gaps | |
| Hong Kong SAR | No gaps | |
| India | Yes | |
| Indonesia | Yes | |
| Ireland | n/a | |
| Isle of Man | No gaps | |
| Italy | Yes | |
| Japan | Yes | |
| Jersey | Yes, but only bank/non-bank/unknown | |
| Korea | Not reported | |
| Luxembourg | Yes | |
| Macao SAR | | |
| Malaysia | Yes | |
| Mexico | Equities, derivatives, foreign currency and other miscellaneous accounts receivable/payable are currently not being disaggregated by currency | |
| Netherlands | Yes | |
| Norway | no gaps | |
| Panama | Not reported | |

| | | |
|----------------|--|--|
| Portugal | | |
| Russia | No | |
| Singapore | Yes, for total and non- bank sector | |
| South Africa | No gaps | |
| Spain | | |
| Sweden | No gaps | |
| Switzerland | yes | distinction in non-bank financial entities and non- financial sector |
| Turkey | - | |
| United Kingdom | No | |
| United States | 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

| | |
|----------------|--------------------------|
| Australia | In foreign currency only |
| Austria | Yes |
| Bahamas | |
| Bahrain | Yes |
| Belgium | Yes |
| Bermuda | Not applicable |
| Brazil | Yes |
| Canada | Yes |
| Cayman Islands | Yes |
| Chile | Yes |
| China | No |
| Chinese Taipei | Yes |
| Curacao | Not applicable |
| Cyprus | Yes |
| Denmark | Yes |
| Finland | Yes |
| France | Yes |
| Germany | Yes |
| Greece | Yes |
| Guernsey | Not applicable |
| Hong Kong SAR | Yes |
| India | No |
| Indonesia | Yes |
| Ireland | Yes |
| Isle of Man | Not applicable |
| Italy | Yes |
| Japan | Yes |
| Jersey | No domestic central bank |
| Korea | Yes |
| Luxembourg | Yes |
| Macao SAR | Yes |
| Malaysia | Yes |
| Mexico | Yes |
| Netherlands | Yes |
| Norway | Yes |
| Panama | Yes |
| Portugal | Yes |
| Russia | Yes |
| Singapore | Yes |
| South Africa | Yes |
| Spain | Yes |
| Sweden | Yes |
| Switzerland | yes |

Turkey

Yes

United Kingdom

Yes

United States

No

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

| | |
|----------------|--------------------------|
| Australia | Yes |
| Austria | Banks |
| Bahamas | |
| Bahrain | Banks |
| Belgium | Banks |
| Bermuda | Not Applicable |
| Brazil | Banks |
| Canada | Banks |
| Cayman Islands | Banks |
| Chile | Banks |
| China | No |
| Chinese Taipei | Banks |
| Curacao | Not applicable |
| Cyprus | Banks |
| Denmark | Banks |
| Finland | Banks |
| France | Banks |
| Germany | Banks |
| Greece | Banks |
| Guernsey | Not applicable |
| Hong Kong SAR | Banks |
| India | No |
| Indonesia | Banks |
| Ireland | Banks |
| Isle of Man | Not applicable |
| Italy | Banks |
| Japan | Banks |
| Jersey | No domestic central bank |
| Korea | Yes |
| Luxembourg | Banks |
| Macao SAR | Banks |
| Malaysia | Banks |
| Mexico | Banks |
| Netherlands | Banks |
| Norway | Banks |
| Panama | Not available. |
| Portugal | Banks |
| Russia | Banks |
| Singapore | Banks |
| South Africa | Banks |
| Spain | Banks |
| Sweden | Banks |
| Switzerland | banks |
| Turkey | Banks |
| United Kingdom | Banks |
| United States | Not applicable |

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

| | | |
|----------------|---|--|
| Australia | No | OMAs have always been broken down by country in locational data. Only in consolidated is it reported separately. |
| Austria | Not since Stage 2 enhancements, information available in sectoral breakdown | |
| Bahamas | | |
| Bahrain | No | |
| Belgium | Yes | |
| Bermuda | Yes | |
| Brazil | No | |
| Canada | No | Positions vis-à-vis central banks reported with a counterparty country breakdown. |
| Cayman Islands | Yes | |
| Chile | No | |
| China | No | |
| Chinese Taipei | Yes | |
| Curacao | No | |
| Cyprus | Yes | |
| Denmark | Yes | |
| Finland | Yes | |
| France | No | Reported within claims to the concerned counterparty country |
| Germany | Yes | |
| Greece | No | |
| Guernsey | No | |
| Hong Kong SAR | Yes | |
| India | Yes | |
| Indonesia | No | |
| Ireland | No | |
| Isle of Man | Yes | |
| Italy | Yes | |
| Japan | Yes | |
| Jersey | No | |
| Korea | No | |
| Luxembourg | Yes | |
| Macao SAR | No | |
| Malaysia | No | |
| Mexico | No | |
| Netherlands | Yes | |

| | | |
|----------------|--|--|
| Norway | Yes. From 2013 Q4 by vis-a-vis country | |
| Panama | No | |
| Portugal | Yes | |
| Russia | No | |
| Singapore | No | |
| South Africa | No | Full counterparty country breakdown available from June 2013 with implementation of stages 1 and 2 enhancements. |
| Spain | Yes | |
| Sweden | No | |
| Switzerland | yes | |
| Turkey | Yes | |
| United Kingdom | Yes | |
| United States | Yes | |

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

| | | |
|----------------|----------------|--|
| Australia | Banks | |
| Austria | Banks | |
| Bahamas | | |
| Bahrain | Banks | |
| Belgium | Banks | |
| Bermuda | Bank | |
| Brazil | Banks | |
| Canada | Banks | |
| Cayman Islands | Banks | |
| Chile | Banks | |
| China | Yes | |
| Chinese Taipei | Banks | |
| Curacao | Not available. | |
| Cyprus | Banks | |
| Denmark | Banks | |
| Finland | Banks | |
| France | Banks | |
| Germany | Banks | |
| Greece | Banks | |
| Guernsey | Not available. | |
| Hong Kong SAR | Banks | |
| India | Banks | |
| Indonesia | Banks | |
| Ireland | Banks | |
| Isle of Man | Banks | |
| Italy | Banks | |
| Japan | Banks | |
| Jersey | banks | |
| Korea | Yes | |
| Luxembourg | Banks | |
| Macao SAR | Banks | |
| Malaysia | Banks | |
| Mexico | Banks | |
| Netherlands | Banks | |
| Norway | Banks | |
| Panama | Not available. | |
| Portugal | Banks | |
| Russia | Yes | If there are no separate category for Central Banks foreign official monetary authorities are treated as positions vis-à-vis banks |
| Singapore | Banks | |
| South Africa | Banks | |
| Spain | Banks | |
| Sweden | Banks | |

| | |
|----------------|-------|
| Switzerland | banks |
| Turkey | Banks |
| United Kingdom | Banks |
| United States | Banks |

LBS-13 Valuation rules applied by reporting countries

General

| | |
|----------------|--|
| Australia | 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 |
| Austria | 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 |
| Bahamas | |
| Bahrain | Book value |
| Belgium | 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 |
| Bermuda | All assets and liabilities are recorded at market value |
| Brazil | All assets are reported at market value |
| Canada | As of January 2011, reporting financial institutions follow the International Financial Reporting Standards (IFRS). |
| Cayman Islands | All assets are reported as per the accounting standard used by the ultimate parent (IFRS, GAAP or IAS) |
| Chile | Follows accounting rules IFRS |
| China | 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. |

| | |
|----------------|--|
| Chinese Taipei | Most claims to be valued at market prices other than loans, which at contractual values. Liabilities to be valued at contractual values. |
| Curacao | All assets are reported at book value |
| Cyprus | 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 |
| Denmark | 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) |
| Finland | 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 |
| France | Investment and underwriting portfolios are valued at cost price, the trading portfolio at market prices |
| Germany | 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 |
| Greece | All securities are recorded at market prices, loans and deposits at face value |

| | |
|---------------|---|
| Guernsey | Outstanding liabilities and holdings of assets are reported at book value, but investments are reported at market value |
| Hong Kong SAR | The reporting institutions follow the International Accounting Standards (IAS). |
| India | Certain assets and most liabilities are reported at book value. Trade bills are reported with purchase/acquisition amount. |
| Indonesia | |
| Ireland | |
| Isle of Man | Loans are reported in accordance with UK and International Accounting Standards |
| Italy | 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 |
| Japan | 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. |
| Jersey | Prudential reporting largely follows accounting standards adopted by individual institutions |
| Korea | Most assets and all liabilities are reported at cost price. Investment portfolio: Assets: market price, Liabilities: cost price |
| Luxembourg | Follows accounting rules IAS/IFRS |
| Macao SAR | Loans and deposits are reported at nominal value. All other financial assets and liabilities are valued at market prices or market-price equivalents. |

| | |
|--------------|---|
| Malaysia | Assets and liabilities are recorded at market value |
| Mexico | Valuation rules according to accounting rules issued by the Mexican Banking Supervisory Authority. |
| Netherlands | Investment portfolio: redemption value/price; trading portfolio: market value/price; equity portfolio: market value/price |
| Norway | 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 |
| Panama | Reporting according to accounting standards of US GAAP |
| Portugal | Loans and deposits at nominal value, securities follow the International Accounting Standards (IAS) |
| Russia | Yes |
| Singapore | Reporting financial institutions apply IAS 39 in the form of the revised "Financial Accounting Standard (FRS) 39, Financial Instruments: Recognition and Measurement" |
| South Africa | Reporting financial institutions apply IAS 39 in the form of the revised "Financial Accounting Standard (FRS) 39, Financial Instruments: Recognition and Measurement" |
| Spain | 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 |

| | |
|----------------|--|
| Sweden | All assets and liabilities are compiled at book value (usually market value) except loans and deposits (face value) |
| Switzerland | book value, face value or market value depending on the specific balance sheet position (see Swiss GAAP) |
| Turkey | Assets except securities are reported at book values |
| United Kingdom | 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 |
| United States | All loans and securities are recorded at face value |

Treatment of specific items, derivatives

| | |
|----------------|--|
| Australia | Fair value |
| Austria | no derivatives included |
| Bahamas | |
| Bahrain | |
| Belgium | 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 |
| Bermuda | Market value |
| Brazil | |
| Canada | Market value |
| Cayman Islands | All assets are reported as per the accounting standard used by the ultimate parent (IFRS, GAAP or IAS) |
| Chile | Derivatives are reported by banks at market value (as assets for positive values and as liabilities for negative values). |
| China | Market value or replacement value |
| Chinese Taipei | Derivatives instruments with a positive market value to be treated as claims and those with a negative market value as liabilities |
| Curacao | |
| Cyprus | |
| Denmark | Market value |
| Finland | Positions with positive gross market value reported as claims and positions with negative gross market value as liabilities |
| Germany | not included |
| Greece | Market value |
| Guernsey | No |
| Hong Kong SAR | With reference to IAS / IFRS |

| | | |
|--------------|--|---|
| India | 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. | |
| Indonesia | Fair value; Cost value; Amortised value | |
| Ireland | Opening/closing positions are valued at a M-t-M basis | Includes Trading Book positions & Hedged Positions |
| Isle of Man | | We have nothing to add here. The treatment follows that stated in the 'general' column. |
| Italy | | |
| Japan | Market value | |
| Jersey | Mix of bank practice, reflecting own practice and home country guidance | |
| Korea | Marked to market or fair value | |
| Luxembourg | Fair value if included in balance sheet | |
| Macao SAR | | |
| Malaysia | Market value | |
| Mexico | Valuation at market value | |
| Netherlands | Market value | |
| Norway | Market value, mainly | |
| Panama | No | |
| Portugal | IAS valuation | |
| Russia | BPM6 | |
| Singapore | See Notes | Follows IAS Financial Accounting Standard (FRS) 39 valuations. |
| South Africa | 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 | |

| | | |
|----------------|---|--|
| Spain | 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. | |
| Sweden | Book value (usually market value) | |
| Switzerland | positive or negative replacement value | |
| Turkey | Market Value | These data will be reported as long as the consistency checks are completed. |
| United Kingdom | Market value | Although derivatives are not included within BIS Locational International Banking Statistics at a total level or within "Other Assets/Liabilities" |
| United States | Not applicable | |

Treatment of specific items, discounted and zero coupon bonds

| | | |
|----------------|--|---|
| Australia | Market value | |
| Austria | Market value | |
| Bahamas | | |
| Bahrain | Book value | |
| Belgium | See Notes | Treatment depends on classification (investment book versus trading book). Investment book is 'amortised cost' while trading book is 'fair value' |
| Bermuda | Market value | |
| Brazil | | |
| Canada | Market value | |
| Cayman Islands | All assets are reported as per the accounting standard used by the ultimate parent (IFRS, GAAP or IAS) | |
| Chile | Market value | |
| China | Market value | |
| Chinese Taipei | Market price | |
| Curacao | | |
| Cyprus | | |
| Denmark | | |
| Finland | Market value | |
| France | | |
| Germany | Cost price plus accrued interest | |
| Greece | Market value | |
| Guernsey | No | |
| Hong Kong SAR | With reference to IAS / IFRS | |
| India | Book value or market value, whichever is less | |
| Indonesia | Fair value; Cost value; Amortised value | |
| Ireland | And | |
| Isle of Man | | |
| Italy | | |
| Japan | Market value | |
| Jersey | Not significant | |
| Korea | Assets: market price, Liabilities: cost price | |
| Luxembourg | Fair value except securities held to maturity | |
| Macao SAR | | |
| Malaysia | Market value | |
| Mexico | Valuation at market value | |
| Netherlands | Redemption value | |

| | | |
|----------------|--|--|
| Norway | Market value | |
| Panama | No | |
| Portugal | IAS valuation | |
| Russia | BPM6 | |
| Singapore | See Notes | Follows IAS Financial Accounting Standard (FRS) 39 valuations. |
| South Africa | Follows IAS Financial Accounting Standard (FRS) 39 valuations. | |
| Spain | Fair value or amortised cost plus impairment | |
| Sweden | Book value (usually market value) | |
| Switzerland | accrual method | |
| Turkey | Market Value | |
| United Kingdom | Accrual of imputed interest on discount bonds may be included | |
| United States | Face value | Only short-term securities are reported by US banks. |

Treatment of specific items, loans acquired in the secondary market

| | | |
|----------------|--|---|
| Australia | Market value | |
| Austria | Cost price | |
| Bahamas | | |
| Bahrain | Book value | |
| Belgium | See Notes | Treatment depends on classification (investment book versus trading book). Investment book is 'amortised cost' while trading book is 'fair value' |
| Bermuda | Market value | |
| Brazil | | |
| Canada | Market value | |
| Cayman Islands | All assets are reported as per the accounting standard used by the ultimate parent (IFRS, GAAP or IAS) | |
| Chile | Market value | |
| China | Market value | |
| Chinese Taipei | Book value | |
| Curacao | | |
| Cyprus | | |
| Denmark | | |
| Finland | Cost price | |
| France | Cost price | |
| Germany | | |
| Greece | Face value | |
| Guernsey | No | |
| Hong Kong SAR | With reference to IAS / IFRS | |
| India | Marked to market or cost of acquisition, whichever is less | |
| Indonesia | Fair value; Cost value; Amortised value | |
| Ireland | In | |
| Isle of Man | | |
| Italy | | |
| Japan | Book value | |
| Jersey | reported at accounting value (amortised cost) | |
| Korea | Cost price | |
| Luxembourg | Fair value | |
| Macao SAR | | |
| Malaysia | Market value | |
| Mexico | Valuation at market value | |
| Netherlands | Nominal value | |
| Norway | Market value, mainly | |

| | | |
|----------------|---|--|
| Panama | No | |
| Portugal | Treated as securities, follow IAS valuation | |
| Russia | BPM6 | |
| Singapore | See Notes | Follows IAS Financial Accounting Standard (FRS) 39 valuations. |
| South Africa | Follows IAS Financial Accounting Standard (FRS) 39 valuations. | |
| Spain | Nominal value | |
| Sweden | Loans acquired from a third party are reported at the price paid at the time of acquisition. | |
| Switzerland | face value | |
| Turkey | - | |
| United Kingdom | Nominal value | |
| United States | Face value | |

Treatment of specific items, loans subject to trading

| | | |
|----------------|--|---|
| Australia | Market value | |
| Austria | Face value | |
| Bahamas | | |
| Bahrain | | |
| Belgium | See Notes | Market value in case of liquid market, otherwise at the lower of cost and market price. |
| Bermuda | None | |
| Brazil | | |
| Canada | Market value | |
| Cayman Islands | All assets are reported as per the accounting standard used by the ultimate parent (IFRS, GAAP or IAS) | |
| Chile | Market value | |
| China | Market value | |
| Chinese Taipei | Face value | |
| Curacao | | |
| Cyprus | | |
| Denmark | | |
| Finland | Face value | |
| France | Face value | |
| Germany | | |
| Greece | Face value | |
| Guernsey | No | |
| Hong Kong SAR | With reference to IAS / IFRS | |
| India | Marked to marked | |
| Indonesia | Fair value; Cost value; Amortised value | |
| Ireland | Loans | |
| Isle of Man | | |
| Italy | | |
| Japan | Book value | |
| Jersey | reported at accounting value (market) | |
| Korea | Cost price | |
| Luxembourg | Fair value | |
| Macao SAR | | |
| Malaysia | Market value | |
| Mexico | Valuation at nominal value plus accrued interest minus expected loss reserves. | |
| Netherlands | Nominal value | |
| Norway | Market value, mainly | |
| Panama | No | |

| | | |
|----------------|--|--|
| Portugal | Treated as securities, follow IAS valuation | |
| Russia | BPM6 | |
| Singapore | See Notes | Follows IAS Financial Accounting Standard (FRS) 39 valuations. |
| South Africa | Follows IAS Financial Accounting Standard (FRS) 39 valuations. | |
| Spain | Nominal value | |
| Sweden | Face value | |
| Switzerland | face value | |
| Turkey | - | |
| United Kingdom | Nominal value | |
| United States | Face value | |

Treatment of specific items, other securities

| | | |
|----------------|--|---|
| Australia | Market value | |
| Austria | Cost price or market value | |
| Bahamas | | |
| Bahrain | | |
| Belgium | See Notes | Treatment depends on classification (investment book versus trading book). Investment book is 'amortised cost' while trading book is 'fair value' |
| Bermuda | Market value | |
| Brazil | | |
| Canada | Amortised cost or market value | |
| Cayman Islands | All assets are reported as per the accounting standard used by the ultimate parent (IFRS, GAAP or IAS) | |
| Chile | Market values | |
| China | Market value | |
| Chinese Taipei | Market price | |
| Curacao | | |
| Cyprus | | |
| Denmark | | |
| Finland | Cost price or market value | |
| France | | |
| Germany | | |
| Greece | Market value | |
| Guernsey | Market value | |
| Hong Kong SAR | With reference to IAS / IFRS | |
| India | Book value or market value, whichever is less | |
| Indonesia | Fair value; Cost value; Amortised value | |
| Ireland | Specific | |
| Isle of Man | Market value | |
| Italy | | |
| Japan | Market value(in general) | |
| Jersey | follows accounting treatment | |
| Korea | Assets: market price, Liabilities: cost price | |
| Luxembourg | Fair value except securities held to maturity | |
| Macao SAR | | |
| Malaysia | Market value | |

| | | |
|----------------|---|--|
| Mexico | Valuation at fair value (market value when available) | |
| Netherlands | Market value | |
| Norway | Market value | |
| Panama | Fair Value | |
| Portugal | IAS valuation | |
| Russia | BPM6 | |
| Singapore | See Notes | Follows IAS Financial Accounting Standard (FRS) 39 valuations. |
| South Africa | Follows IAS Financial Accounting Standard (FRS) 39 valuations. | |
| Spain | Fair value or amortised cost plus impairment | |
| Sweden | Book value (usually market value) | |
| Switzerland | Market value for trading book, cost value for financial assets and accrual method for banking book. | |
| Turkey | Market Value | |
| United Kingdom | Market value | |
| United States | Face value | Only short-term securities are reported by US banks. |

Treatment of specific items, securitised loans

| | | |
|----------------|--|---|
| Australia | Market value | |
| Austria | Cost price or market value | |
| Bahamas | | |
| Bahrain | Book value | |
| Belgium | See Notes | Treatment depends on classification (investment book versus trading book). Investment book is 'amortised cost' while trading book is 'fair value' |
| Bermuda | Market value | |
| Brazil | | |
| Canada | Market value for tradable loans, otherwise Face value | |
| Cayman Islands | All assets are reported as per the accounting standard used by the ultimate parent (IFRS, GAAP or IAS) | |
| Chile | Market value | |
| China | Market value | |
| Chinese Taipei | Book value | |
| Curacao | | |
| Cyprus | | |
| Denmark | | |
| Finland | Cost price or market value | |
| France | | |
| Germany | | |
| Greece | Face value | |
| Guernsey | No | |
| Hong Kong SAR | With reference to IAS / IFRS | |
| India | Marked to market. | |
| Indonesia | Fair value; Cost value; Amortised value | |
| Ireland | Specific | |
| Isle of Man | | |
| Italy | | |
| Japan | Market value | |
| Jersey | Not significant | |
| Korea | Cost price | |
| Luxembourg | Fair value | |
| Macao SAR | | |
| Malaysia | | |
| Mexico | Valuation at market value | |
| Netherlands | Nominal value | |
| Norway | Market value | |
| Panama | No | |

| | | |
|----------------|--|--|
| Portugal | (=loans sold under securitisation operations) | |
| | Nominal value | |
| Russia | BPM6 | |
| Singapore | See Notes | Follows IAS Financial Accounting Standard (FRS) 39 valuations. |
| South Africa | Follows IAS Financial Accounting Standard (FRS) 39 valuations. | |
| Spain | Nominal value | |
| Sweden | Face value, if the loans are still recognised on the balance sheet | |
| Switzerland | face value | |
| Turkey | Market Value | |
| United Kingdom | Nominal value | |
| United States | 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

| | |
|----------------|---------|
| Australia | No |
| Austria | No |
| Bahamas | |
| Bahrain | |
| Belgium | No |
| Bermuda | No |
| Brazil | |
| Canada | No |
| Cayman Islands | No |
| Chile | No |
| China | No |
| Chinese Taipei | No |
| Curacao | |
| Cyprus | |
| Denmark | Yes |
| Finland | No |
| France | No |
| Germany | No |
| Greece | No |
| Guernsey | No |
| Hong Kong SAR | No |
| India | No |
| Indonesia | |
| Ireland | Data |
| Isle of Man | No |
| Italy | No |
| Japan | No |
| Jersey | No |
| Korea | No |
| Luxembourg | No |
| Macao SAR | No |
| Malaysia | No |
| Mexico | No |
| Netherlands | No |
| Norway | No |
| Panama | No |
| Portugal | No |
| Russia | Yes |
| Singapore | No |
| South Africa | Limited |
| Spain | No |
| Sweden | No |

| | |
|----------------|-----|
| Switzerland | no |
| Turkey | - |
| United Kingdom | N/A |
| United States | No |

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

| | | |
|----------------|---------|---|
| Australia | No | |
| Austria | No | |
| Bahamas | | |
| Bahrain | No | |
| Belgium | No | |
| Bermuda | No | |
| Brazil | No | |
| Canada | No | |
| Cayman Islands | No | |
| Chile | No | |
| China | No | |
| Chinese Taipei | No | |
| Curacao | No | |
| Cyprus | No | |
| Denmark | No | |
| Finland | Yes | |
| France | No | |
| Germany | No | |
| Greece | No | |
| Guernsey | No | |
| Hong Kong SAR | No | |
| India | No | |
| Indonesia | Yes | |
| Ireland | Data | |
| Isle of Man | No | |
| Italy | No | |
| Japan | No | |
| Jersey | No | |
| Korea | No | |
| Luxembourg | Yes | |
| Macao SAR | No | |
| Malaysia | No | |
| Mexico | No | |
| Netherlands | No | |
| Norway | Partial | |
| Panama | No | |
| Portugal | No | |
| Russia | No | Provisions are not included in the data on international assets |
| Singapore | No | |
| South Africa | Limited | |
| Spain | No | |
| Sweden | No | |
| Switzerland | no | |
| Turkey | No | |

United Kingdom
United States

No
No

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

Valuation changes

| | | |
|----------------|----------|--|
| Australia | No | |
| Austria | Yes | No complete geographical breakdown |
| Bahamas | | |
| Bahrain | No | |
| Belgium | No | |
| Bermuda | No | |
| Brazil | No | |
| Canada | No | |
| Cayman Islands | No | |
| Chile | No | |
| China | Yes | |
| Chinese Taipei | No | |
| Curacao | No | |
| Cyprus | No | |
| Denmark | Yes | |
| Finland | Yes | |
| France | No | |
| Germany | Yes | |
| Greece | No | |
| Guernsey | No | |
| Hong Kong SAR | No | |
| India | No | |
| Indonesia | Yes; few | |
| Ireland | Currency | |
| Isle of Man | No | |
| Italy | No | |
| Japan | No | |
| Jersey | No | |
| Korea | No | |
| Luxembourg | No | |
| Macao SAR | No | |
| Malaysia | Yes | |
| Mexico | No | |
| Netherlands | No | |
| Norway | No | |
| Panama | No | |
| Portugal | No | |
| Russia | No | Starting with 1.10.2016 separate reporting will be possible for country and major sector breakdown (banks, non-banks, individuals) for valuation changes |
| Singapore | No | |
| South Africa | Limited | |

| | |
|----------------|-----|
| Spain | No |
| Sweden | No |
| Switzerland | no |
| Turkey | No |
| United Kingdom | Yes |
| United States | No |

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

| | | |
|----------------|---------|---|
| Australia | No | |
| Austria | No | |
| Bahamas | | |
| Bahrain | No | |
| Belgium | No | |
| Bermuda | No | |
| Brazil | No | |
| Canada | No | |
| Cayman Islands | No | |
| Chile | No | |
| China | No | |
| Chinese Taipei | No | |
| Curacao | No | |
| Cyprus | No | |
| Denmark | Yes | |
| Finland | Yes | |
| France | No | |
| Germany | No | |
| Greece | No | |
| Guernsey | No | |
| Hong Kong SAR | No | |
| India | No | |
| Indonesia | | |
| Ireland | In | |
| Isle of Man | No | |
| Italy | No | |
| Japan | No | |
| Jersey | No | |
| Korea | Yes | |
| Luxembourg | Yes | |
| Macao SAR | No | |
| Malaysia | No | |
| Mexico | No | |
| Netherlands | No | |
| Norway | Partial | |
| Panama | No | |
| Portugal | No | |
| Russia | No | Starting with 1.10.2016 separate reporting will be possible for country and major sector breakdown (banks, non-banks, individuals) for write-offs |
| Singapore | No | |
| South Africa | Limited | |

| | |
|----------------|---------|
| Spain | No |
| Sweden | No |
| Switzerland | no |
| Turkey | No |
| United Kingdom | Yes |
| United States | 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

| | | |
|----------------|--|---|
| Australia | Yes: as accrued | |
| Austria | Yes: as interest falls due | |
| Bahamas | | |
| Bahrain | Yes: three months | |
| Belgium | Yes: as interest falls due | |
| Bermuda | Yes: three months | |
| Brazil | Yes: as interest falls due | |
| Canada | Yes | Loans are in arrears when the principal or interest payment is overdue in accordance with the institution's internal policies and standards. |
| Cayman Islands | Yes: three months | |
| Chile | Yes: each bank has its own rule in this regard | |
| China | Yes, as accrued | |
| Chinese Taipei | At same time | |
| Curacao | Yes: as interest falls due | |
| Cyprus | Yes; as interest falls due | |
| Denmark | Yes: as interest falls due | |
| Finland | Yes: as interest falls due | |
| France | 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). |
| Germany | Yes: as interest falls due | |
| Greece | Yes: as interest falls due | |
| Guernsey | Yes: as accrued | |
| Hong Kong SAR | Yes: as interest falls due | |
| India | Yes: as accrued on standard assets | |
| Indonesia | Yes; as accrued | |
| Ireland | Must | |

| | | |
|----------------|--|---|
| Isle of Man | 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 |
| Italy | Yes: as interest falls due | |
| Japan | Yes. Interest arrears are regarded as outstanding claims up to six months. | |
| Jersey | Yes: as interest falls due | |
| Korea | No | |
| Luxembourg | Yes: as interest falls due | |
| Macao SAR | Yes : as accrued | |
| Malaysia | Yes: as interest falls due | |
| Mexico | Yes: as interest falls due | |
| Netherlands | Yes: as interest falls due | |
| Norway | Yes: as interest falls due | |
| Panama | Yes: three months | |
| Portugal | Yes: as interest falls due | |
| Russia | Yes | Interest arrears are included in external assets for the period the banks regard them as assets |
| Singapore | Yes: as interest falls due | |
| South Africa | No | |
| Spain | Yes, three months | |
| Sweden | No | |
| Switzerland | yes: as interest falls due | |
| Turkey | No | |
| United Kingdom | 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. |
| United States | Yes: as interest falls due | |

Reduction of external assets due to provisions

| | | |
|----------------|--|--|
| Australia | No | |
| Austria | No | Provisions created against claims on specific debtor countries are generally not deducted from statistics supplied to the BIS. |
| Bahamas | | |
| Bahrain | No | |
| Belgium | No, provisions are not netted from the claim positions | |
| Bermuda | No | |
| Brazil | No | |
| Canada | No | |
| Cayman Islands | Yes | |
| Chile | No | |
| China | No | |
| Chinese Taipei | No | |
| Curacao | No | |
| Cyprus | No | |
| Denmark | No | |
| Finland | Yes | |
| France | No | |
| Germany | No | |
| Greece | No | |
| Guernsey | No | |
| Hong Kong SAR | No | |
| India | No | |
| Indonesia | No | |
| Ireland | Assets | |
| Isle of Man | Yes | Claims are reported net of any impairment. |
| Italy | No | |
| Japan | No | |
| Jersey | Yes | |
| Korea | No | |
| Luxembourg | No | |
| Macao SAR | No | |
| Malaysia | No | |
| Mexico | Yes | |
| Netherlands | No | |
| Norway | Yes | |
| Panama | Yes | |
| Portugal | No | |
| Russia | No | Provisions are not included in the data on international assets |
| Singapore | No | |

| | | |
|----------------|----|---|
| South Africa | No | |
| Spain | No | |
| Sweden | No | |
| Switzerland | no | Provisions are made by setting up a reserve until a bank decides to reduce its assets by drawing on that reserve. |
| Turkey | No | |
| United Kingdom | No | |
| United States | No | |

LBS-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality

| | |
|----------------|--|
| Australia | At least 50% ownership |
| Austria | At least 50% ownership |
| Bahamas | |
| Bahrain | Majority ownership |
| Belgium | Majority ownership |
| Bermuda | Majority ownership |
| Brazil | More than 50% ownership of voting right shares |
| Canada | Majority ownership |
| Cayman Islands | Majority ownership of highest level bank office. |
| Chile | Majority Ownership |
| China | exceed 50% of voting power |
| Chinese Taipei | Majority ownership |
| Curacao | Majority ownership |
| Cyprus | Branches of foreign banks according to the residence of head offices and for subsidiaries according to the location of the parent bank. |
| Denmark | Majority ownership |
| Finland | Majority ownership |
| France | Majority ownership |
| Germany | Majority ownership |
| Greece | Majority ownership |
| Guernsey | Majority ownership |
| Hong Kong SAR | Majority ownership |
| India | According to location of head office of banks |
| Indonesia | At least 40% ownership |
| Ireland | Majority ownership |
| Isle of Man | Majority ownership |
| Italy | Starting from June 2012, the nationality of banks is determined on the basis of the majority ownership |
| Japan | According to residence of final owner as confirmed by reporting banks |
| Jersey | Majority ownership by bank (not holding company) |
| Korea | According to nationality of the controlling parent |

| | | |
|----------------|---|--|
| Luxembourg | Majority of ultimate ownership | |
| Macao SAR | Majority ownership (mainly) and the location of bank's group-level supervisor | |
| Malaysia | Majority ownership | |
| Mexico | At least 51% ownership or control. | |
| Netherlands | At least 50% ownership | |
| Norway | Majority ownership | |
| Panama | Majority ownership; branches of foreign banks according to residence of head office | |
| Portugal | Majority ownership | |
| Russia | BIS definition | Nationality is determined by the location of the reporting entity's controlling parent institution |
| Singapore | Majority ownership | |
| South Africa | Controlling parent | |
| Spain | Controlling interest | |
| Sweden | At least 50% ownership | |
| Switzerland | majority ownership; controlling parent according to IBS Guidelines | |
| Turkey | Majority ownership | |
| United Kingdom | Majority ownership | |
| United States | 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

| | | |
|----------------|---|--|
| Australia | Yes | |
| Austria | No gaps | |
| Bahamas | | |
| Bahrain | Not reported | |
| Belgium | | |
| Bermuda | Yes | |
| Brazil | Yes | No gaps |
| Canada | No gaps | |
| Cayman Islands | Yes, but without vis-à-vis country breakdown. | |
| Chile | No | |
| China | No | |
| Chinese Taipei | No gaps | |
| Curacao | | |
| Cyprus | | |
| Denmark | No gaps | |
| Finland | Yes | |
| France | Yes | |
| Germany | no gaps | |
| Greece | Not reported | |
| Guernsey | Yes | Reported from Q2 2014 as part of Stage 2 |
| Hong Kong SAR | Yes | |
| India | Yes | |
| Indonesia | Yes | |
| Ireland | By | |
| Isle of Man | No gaps | |
| Italy | Yes | |
| Japan | Yes | |
| Jersey | Not reported | |
| Korea | Not reported | |
| Luxembourg | Yes | |
| Macao SAR | | |
| Malaysia | Yes | |
| Mexico | No identified gaps at the moment. | |
| Netherlands | Yes | |
| Norway | no gaps | |
| Panama | not reported | |
| Portugal | | |
| Russia | No | |
| Singapore | Not reported | |
| South Africa | No gaps | |
| Spain | | |

| | |
|----------------|-----|
| Sweden | Yes |
| Switzerland | yes |
| Turkey | - |
| United Kingdom | Yes |
| United States | Yes |

External assets and liabilities in domestic currency, by own offices

| | | |
|----------------|---|--|
| Australia | Yes | |
| Austria | 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 | | |
| Bahrain | Not reported | |
| Belgium | | |
| Bermuda | Yes | |
| Brazil | Yes | No gaps |
| Canada | No gaps | |
| Cayman Islands | Yes | |
| Chile | No | |
| China | No | |
| Chinese Taipei | No gaps | |
| Curacao | | |
| Cyprus | | |
| Denmark | No gaps | |
| Finland | Yes | |
| France | Yes | |
| Germany | no gaps | |
| Greece | Not reported | |
| Guernsey | Yes | Reported from Q2 2014 as part of Stage 2 |
| Hong Kong SAR | Yes | |
| India | Yes | |
| Indonesia | Yes | |
| Ireland | Currency | |
| Isle of Man | No gaps | |
| Italy | Yes | |
| Japan | Yes | |
| Jersey | Not reported | |
| Korea | None | |
| Luxembourg | Yes | |
| Macao SAR | | |
| Malaysia | Yes | |
| Mexico | Yes | |
| Netherlands | Yes | |
| Norway | no gaps | |
| Panama | not reported | |
| Portugal | | |
| Russia | No | |
| Singapore | Not reported | |

| | |
|----------------|---------|
| South Africa | No gaps |
| Spain | |
| Sweden | Yes |
| Switzerland | yes |
| Turkey | - |
| United Kingdom | Yes |
| United States | Yes |

External assets and liabilities in domestic currency, by parent country

| | | |
|----------------|---|---|
| Australia | Yes | |
| Austria | Only for some parent countries | Remaining countries only in parent country groups |
| Bahamas | | |
| Bahrain | | |
| Belgium | | |
| Bermuda | Yes | |
| Brazil | Yes | No gaps |
| Canada | No gaps | |
| Cayman Islands | Yes, full breakdown of all nationalities. | |
| Chile | No | |
| China | Yes | |
| Chinese Taipei | No gaps | |
| Curacao | | |
| Cyprus | | |
| Denmark | No gaps | |
| Finland | Yes | |
| France | Yes | |
| Germany | no gaps | |
| Greece | No gaps | |
| Guernsey | Yes | |
| Hong Kong SAR | Yes | |
| India | Yes | |
| Indonesia | Yes | |
| Ireland | Currency | |
| Isle of Man | No gaps | |
| Italy | Yes | |
| Japan | Yes | |
| Jersey | No gaps | |
| Korea | None | |
| Luxembourg | Yes | |
| Macao SAR | | |
| Malaysia | Yes | |
| Mexico | No identified gaps at the moment. | |
| Netherlands | Yes | |
| Norway | no gaps | |
| Panama | not reported | |
| Portugal | | |
| Russia | No | Data are available |
| Singapore | Not reported | |
| South Africa | No gaps | |
| Spain | | |
| Sweden | Yes | |
| Switzerland | yes | |
| Turkey | - | |
| United Kingdom | Yes | |

United States

Yes

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

| | | |
|----------------|---|--|
| Australia | NA | |
| Austria | No gaps | |
| Bahamas | | |
| Bahrain | Not reported | |
| Belgium | | |
| Bermuda | Yes | |
| Brazil | | |
| Canada | No gaps | |
| Cayman Islands | Yes, but without vis-à-vis country breakdown. | |
| Chile | Not reported | |
| China | Yes | |
| Chinese Taipei | No gaps | |
| Curacao | | |
| Cyprus | | |
| Denmark | No gaps | |
| Finland | Yes | |
| France | Yes | |
| Germany | no gaps | |
| Greece | No gaps | |
| Guernsey | Yes | Reported from Q2 2014 as part of Stage 2 |
| Hong Kong SAR | Yes | As from December 2014. |
| India | Yes | |
| Indonesia | | |
| Ireland | Dollar | |
| Isle of Man | Not applicable | |
| Italy | Yes | |
| Japan | Yes | |
| Jersey | No gaps | |
| Korea | None | |
| Luxembourg | Yes | |
| Macao SAR | | |
| Malaysia | Yes | |
| Mexico | No identified gaps at the moment. | |
| Netherlands | Yes | |
| Norway | no gaps | |
| Panama | not reported | |
| Portugal | | |
| Russia | No | |
| Singapore | Not available | |
| South Africa | No gaps | |
| Spain | | |
| Sweden | Yes | |
| Switzerland | yes | |
| Turkey | - | |

United Kingdom
United States

Yes
?

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

| | | |
|----------------|---|--|
| Australia | Yes | |
| Austria | No gaps | |
| Bahamas | | |
| Bahrain | Not reported | |
| Belgium | | |
| Bermuda | Yes | |
| Brazil | Yes | No gaps |
| Canada | No gaps | |
| Cayman Islands | Yes, but without vis-à-vis country breakdown. | |
| Chile | No | |
| China | No | |
| Chinese Taipei | No gaps | |
| Curacao | | |
| Cyprus | | |
| Denmark | No gaps | |
| Finland | Yes | |
| France | Yes | |
| Germany | no gaps | |
| Greece | Not reported | |
| Guernsey | Yes | Reported from Q2 2014 as part of Stage 2 |
| Hong Kong SAR | Yes | |
| India | Yes | |
| Indonesia | Yes | |
| Ireland | By | |
| Isle of Man | No gaps | |
| Italy | Yes | |
| Japan | Yes | |
| Jersey | Not reported | |
| Korea | Not reported | |
| Luxembourg | Yes | |
| Macao SAR | | |
| Malaysia | Yes | |
| Mexico | No identified gaps at the moment. | |
| Netherlands | Yes | |
| Norway | no gaps | |
| Panama | not reported | |
| Portugal | No gaps | |
| Russia | No | Data are available |
| Singapore | Not reported | |
| South Africa | No gaps | |
| Spain | | |
| Sweden | Yes | |
| Switzerland | yes | |
| Turkey | - | |
| United Kingdom | Yes | |

United States

No

External assets and liabilities in foreign currency, by own offices

| | | |
|----------------|---|--|
| Australia | Yes | |
| Austria | 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 | | |
| Bahrain | Not reported | |
| Belgium | | |
| Bermuda | Yes | |
| Brazil | Yes | No gaps |
| Canada | No gaps | |
| Cayman Islands | Yes, but without vis-à-vis country breakdown. | |
| Chile | Not reported | |
| China | No | |
| Chinese Taipei | No gaps | |
| Curacao | | |
| Cyprus | | |
| Denmark | No gaps | |
| Finland | Yes | |
| France | Yes | |
| Germany | no gaps | |
| Greece | Not reported | |
| Guernsey | Yes | Reported from Q2 2014 as part of Stage 2 |
| Hong Kong SAR | Yes | |
| India | Yes | |
| Indonesia | Yes | |
| Ireland | Currency | |
| Isle of Man | No gaps | |
| Italy | Yes | |
| Japan | Yes | |
| Jersey | Not reported | |
| Korea | None | |
| Luxembourg | Yes | |
| Macao SAR | | |
| Malaysia | Yes | |
| Mexico | Yes | |
| Netherlands | Yes | |
| Norway | no gaps | |
| Panama | not reported | |
| Portugal | Not reported | |
| Russia | No | |

| | |
|----------------|--------------|
| Singapore | Not reported |
| South Africa | No gaps |
| Spain | |
| Sweden | Yes |
| Switzerland | yes |
| Turkey | - |
| United Kingdom | Yes |
| United States | No |

External assets and liabilities in foreign currency, by parent country

| | | |
|----------------|---|--|
| Australia | Yes | |
| Austria | Only for some parent countries | Remaining countries only in parent country groups |
| Bahamas | | |
| Bahrain | No gaps | |
| Belgium | | |
| Bermuda | Yes | |
| Brazil | Yes | No gaps |
| Canada | No gaps | |
| Cayman Islands | Yes, full breakdown of all nationalities. | |
| Chile | No | |
| China | Yes | |
| Chinese Taipei | No gaps | |
| Curacao | | |
| Cyprus | | |
| Denmark | No gaps | |
| Finland | Yes | |
| France | Yes | |
| Germany | no gaps | |
| Greece | No gaps | |
| Guernsey | No gaps | |
| Hong Kong SAR | No gaps | |
| India | Yes | |
| Indonesia | Yes | |
| Ireland | Currency | |
| Isle of Man | No gaps | |
| Italy | Yes | |
| Japan | Yes | |
| Jersey | No gaps | |
| Korea | None | |
| Luxembourg | Yes | |
| Macao SAR | | |
| Malaysia | Yes | |
| Mexico | No identified gaps at the moment. | |
| Netherlands | Partial | No country breakdown for the foreign bank nationalities. |
| Norway | no gaps | |
| Panama | not reported | |
| Portugal | No gaps | |
| Russia | No | Data are available |
| Singapore | No gaps | |
| South Africa | No gaps | |
| Spain | | |
| Sweden | Yes | |
| Switzerland | yes | |
| Turkey | - | |

United Kingdom
United States

Yes
Yes

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

| | | |
|----------------|-----------------------------------|---|
| Australia | Yes | |
| Austria | No gaps | |
| Bahamas | | |
| Bahrain | Not reported | |
| Belgium | | |
| Bermuda | Yes | |
| Brazil | Yes | Currencies breakdown: USD, EUR, JPY, GBP and CHF. |
| Canada | No gaps | |
| Cayman Islands | Yes | |
| Chile | No | |
| China | Yes | |
| Chinese Taipei | No gaps | |
| Curacao | | |
| Cyprus | | |
| Denmark | No gaps | |
| Finland | Yes | |
| France | Yes | |
| Germany | no gaps | |
| Greece | No gaps | |
| Guernsey | Yes | Reported from Q2 2014 as part of Stage 2 |
| Hong Kong SAR | Yes | As from December 2014. |
| India | Yes | |
| Indonesia | Yes | |
| Ireland | Dollar | |
| Isle of Man | No gaps | |
| Italy | Yes | |
| Japan | Yes | |
| Jersey | No gaps | |
| Korea | None | |
| Luxembourg | Yes | |
| Macao SAR | | |
| Malaysia | Yes | |
| Mexico | No identified gaps at the moment. | |
| Netherlands | Yes | |
| Norway | no gaps | |
| Panama | not reported | |
| Portugal | No gaps | |
| Russia | No | Data are available |
| Singapore | Not available | |
| South Africa | No gaps | |
| Spain | | |
| Sweden | Yes | |
| Switzerland | yes | |
| Turkey | - | |
| United Kingdom | Yes | |

United States

Yes

LBS-18 Domestic assets and liabilities in domestic currency

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

| | | |
|----------------|---------------|--|
| Australia | No | |
| Austria | Yes | |
| Bahamas | | |
| Bahrain | | |
| Belgium | Yes | |
| Bermuda | Yes | |
| Brazil | No | |
| Canada | Yes | |
| Cayman Islands | Yes | |
| Chile | Yes | |
| China | No | |
| Chinese Taipei | Yes | |
| Curacao | | |
| Cyprus | Yes | |
| Denmark | Yes | |
| Finland | Yes | |
| France | Yes | |
| Germany | Yes | |
| Greece | Yes | |
| Guernsey | Yes | Subsidiary or branch |
| Hong Kong SAR | Yes | As from December 2014. |
| India | No | |
| Indonesia | Yes | |
| Ireland | Bank | |
| Isle of Man | Yes | Banks / Banks, inter-office |
| Italy | No | |
| Japan | Yes | Breakdown into "All banks" and "Domestic banks" only. |
| Jersey | No | Not yet, planned in 2015 |
| Korea | Yes | |
| Luxembourg | Yes | |
| Macao SAR | Yes | |
| Malaysia | No | |
| Mexico | Yes | |
| Netherlands | Yes | |
| Norway | Yes | |
| Panama | | |
| Portugal | No | |
| Russia | Yes | |
| Singapore | Not available | |
| South Africa | Yes | |
| Spain | No | |
| Sweden | Yes | |
| Switzerland | yes | |

Turkey

No

These data will be reported as soon as consistency checks are completed.

United Kingdom

Yes

United States

Not applicable

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

| | | |
|----------------|------------------------|--|
| Australia | No | |
| Austria | Yes | |
| Bahamas | | |
| Bahrain | | |
| Belgium | Yes | |
| Bermuda | Yes | |
| Brazil | Yes | |
| Canada | Yes | |
| Cayman Islands | Yes | |
| Chile | No | |
| China | No | |
| Chinese Taipei | Yes | |
| Curacao | | |
| Cyprus | Yes | |
| Denmark | Yes | |
| Finland | Yes | |
| France | Yes | |
| Germany | Yes | |
| Greece | Yes | |
| Guernsey | Yes | Reported from Q2 2014 as part of Stage 2 |
| Hong Kong SAR | Yes | As from December 2014. |
| India | Only for Assets. | |
| Indonesia | Yes | |
| Ireland | Counterparty | |
| Isle of Man | Yes | |
| Italy | Yes | |
| Japan | No | |
| Jersey | No | Not yet, planned in 2015 |
| Korea | Yes | |
| Luxembourg | Yes | |
| Macao SAR | Yes | |
| Malaysia | Yes | |
| Mexico | Yes | |
| Netherlands | Yes | |
| Norway | Yes | |
| Panama | | |
| Portugal | Y (Banks vs Non-Banks) | |
| Russia | Yes | |
| Singapore | Not available | |
| South Africa | Yes | |
| Spain | Yes | |
| Sweden | Yes | |
| Switzerland | yes | |
| Turkey | No | These data will be reported as soon as consistency checks are completed. |

United Kingdom
United States

Yes
Not applicable

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

| | | |
|----------------|---------------|--|
| Australia | No | |
| Austria | Yes | |
| Bahamas | | |
| Bahrain | | |
| Belgium | Yes | |
| Bermuda | Yes | |
| Brazil | Yes | |
| Canada | Yes | |
| Cayman Islands | Yes | |
| Chile | Yes | |
| China | No | |
| Chinese Taipei | No | |
| Curacao | | |
| Cyprus | Yes | |
| Denmark | Yes | |
| Finland | Yes | |
| France | Yes | |
| Germany | Yes | |
| Greece | Yes | |
| Guernsey | No | Data not collected |
| Hong Kong SAR | Yes | As from December 2014. |
| India | Yes | |
| Indonesia | Yes | |
| Ireland | By | |
| Isle of Man | Yes | |
| Italy | Yes | |
| Japan | No | |
| Jersey | No | Not yet, planned in 2015 |
| Korea | Yes | |
| Luxembourg | Yes | |
| Macao SAR | Yes | |
| Malaysia | Yes | |
| Mexico | Yes | |
| Netherlands | Yes | |
| Norway | Yes | |
| Panama | | |
| Portugal | Yes | |
| Russia | Yes | |
| Singapore | Not available | |
| South Africa | Yes | |
| Spain | No | |
| Sweden | Yes | |
| Switzerland | yes | |
| Turkey | No | These data will be reported as soon as consistency checks are completed. |
| United Kingdom | Yes | |

United States

Not applicable

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

| | | |
|----------------|----------------------------|---|
| Australia | Yes | |
| Austria | For major parent countries | Remaining countries only in parent country groups due to confidentiality reasons |
| Bahamas | | |
| Bahrain | | |
| Belgium | Yes | |
| Bermuda | Yes | |
| Brazil | Yes | |
| Canada | Yes | |
| Cayman Islands | Yes | |
| Chile | Yes | |
| China | No | |
| Chinese Taipei | Yes | |
| Curacao | | |
| Cyprus | Yes | |
| Denmark | Yes | |
| Finland | Yes | |
| France | Yes | |
| Germany | Yes | |
| Greece | Yes | |
| Guernsey | No | Parent countries are known |
| Hong Kong SAR | Yes | |
| India | Yes | |
| Indonesia | Yes | |
| Ireland | Parent | |
| Isle of Man | Yes | |
| Italy | Yes | |
| Japan | Yes | Breakdown into "All parent countries", "BIS reporting countries", "Non BIS reporting countries" and "Japan" only. |
| Jersey | No | Not yet, planned in 2015 |
| Korea | Yes | |
| Luxembourg | Yes | |
| Macao SAR | Yes | |
| Malaysia | No | |
| Mexico | Yes | |
| Netherlands | Yes | |
| Norway | Yes | |
| Panama | | |
| Portugal | Yes | |
| Russia | Yes | |
| Singapore | Not available | |
| South Africa | Yes | |
| Spain | Yes | |
| Sweden | Yes | |

| | | |
|----------------|----------------|--|
| Switzerland | yes | These data will be reported as soon as consistency checks are completed. |
| Turkey | No | |
| United Kingdom | Yes | |
| United States | 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

| | | |
|----------------|---|--|
| Australia | Yes | |
| Austria | Yes | |
| Bahamas | | |
| Bahrain | | |
| Belgium | Yes | |
| Bermuda | Yes | |
| Brazil | 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 |
| Canada | No | The BIS positions include internationally active banks only. Positions in BIS statistics are gross of allowance for impairment. |
| Cayman Islands | Yes. | |
| Chile | Yes | |
| China | No | |
| Chinese Taipei | Yes | |
| Curacao | | |
| Cyprus | Yes | |
| Denmark | Yes | |
| Finland | Yes | |
| France | Partially | Key differences : Different sample and sources (especially for securities, foreign direct investments) |
| Germany | Yes | |
| Greece | Yes | |
| Guernsey | Yes | National statistics are not published to the same degree of detail |
| Hong Kong SAR | No | As from December 2014, both domestic positions and external positions are collected in the return of international banking statistics. |
| India | No, Exclude data for Cooperative banks. | |
| Indonesia | No | |
| Ireland | No - Different data sources are used | |

| | | |
|--------------|---|--|
| Isle of Man | 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. |
| Italy | 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. |
| Japan | 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. | |
| Jersey | No | In theory, yes, but it is not clear to which data this refers as there is no monetary authority that publishes such data |
| Korea | No | |
| Luxembourg | Yes | |
| Macao SAR | Yes | |
| Malaysia | Yes | |
| Mexico | Yes | |
| Netherlands | Yes | |
| Norway | These positions are not published. | |
| Panama | | |
| Portugal | Yes | |
| Russia | Yes | |
| Singapore | Not available | |
| South Africa | Yes | |
| Spain | Yes | |
| Sweden | N, differences arised in reporting population | |

| | | |
|----------------|----------------|--|
| Switzerland | no | 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) |
| Turkey | - | Consistency checks between domestic positions in domestic currency and national monetary and financial statistics haven't been completed yet. |
| United Kingdom | Yes | Covers all banks not just internationally active banks |
| United States | 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

| | | |
|----------------|---|---|
| Australia | Yes | |
| Austria | Yes | |
| Bahamas | | |
| Bahrain | | |
| Belgium | Yes | |
| Bermuda | Yes | |
| Brazil | Yes | |
| Canada | Yes | |
| Cayman Islands | Yes. | |
| Chile | Yes | |
| China | No | |
| Chinese Taipei | Yes | |
| Curacao | | |
| Cyprus | Yes | |
| Denmark | Yes | |
| Finland | Yes | |
| France | Yes | |
| Germany | Yes | |
| Greece | Yes | |
| Guernsey | Yes | All Guernsey banks participate |
| Hong Kong SAR | Yes | |
| India | No, Exclude data for Cooperative banks. | |
| Indonesia | Yes | |
| Ireland | Yes | |
| Isle of Man | Yes | |
| Italy | Yes | |
| Japan | Yes | The data are compiled as a part of the Stage 2 enhancement from 2013Q4 data. |
| Jersey | No | Not reported yet - but will be once reporting is in place. |
| Korea | Yes | |
| Luxembourg | Yes | |
| Macao SAR | Yes | |
| Malaysia | Yes | |
| Mexico | Yes | |
| Netherlands | Yes | |
| Norway | NO | 100 % coverage for domestic positions in domestic currency. For external positions only 10 banks reports all details. |

| | | |
|----------------|----------------|--|
| Panama | No | Panama reports its positions in US dollars this currency is used throughout the national territory |
| Portugal | Yes | |
| Russia | Yes | |
| Singapore | Not available | |
| South Africa | Yes | |
| Spain | Yes | |
| Sweden | Yes | |
| Switzerland | yes | |
| Turkey | Yes | |
| United Kingdom | Yes | Domestic postions 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. |
| United States | Not applicable | |

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

| | | |
|----------------|--|--|
| Australia | | |
| Austria | http://oenb.at/en/Statistics/Standardized-Tables/OeNB--Eurosystem-and-Monetary-Indicators-.html | |
| Bahamas | | |
| Bahrain | | |
| Belgium | http://stat.nbb.be/Index.aspx?DataSetCode=BSICREDINS | |
| Bermuda | | |
| Brazil | http://www.bcb.gov.br/pec/sdds/ingl/sddsi.htm | SDDS - Special Data Dissemination Standard |
| Canada | http://www5.statcan.gc.ca/cansim/a46?lang=eng&childId=3780121&CORId=3764&viewId=2 | |
| Cayman Islands | | |
| Chile | http://si3.bcentral.cl/Siete/secure/cuadros/home.aspx?Idioma=en-US | |
| China | No | |
| Chinese Taipei | http://www.cbc.gov.tw/ct.asp?xItem=1059&ctNode=535&mp=2 | |
| Curacao | | |
| Cyprus | http://www.centralbank.gov.cy/nqcontent.cfm?a_id=9837 | |
| Denmark | http://nationalbanken.statistikbank.dk/statbank5a/default.asp?w=1280 | |
| Finland | http://www.suomenpankki.fi/en/tilastot/tase_ja_korko/Pages/rahalaitoslista.aspx | |
| France | Banque de France - National monetary statistics | |
| Germany | http://www.bundesbank.de/Redaktion/EN/Standardartikel/Statistics/external_position_of_banks.html http://www.bundesbank.de/Navigation/EN/Statistics/Banks_and_other_financial_institutions/Banks/banks.html | |

| | | |
|---------------|---|--|
| Greece | http://www.bankofgreece.gr/Pages/en/Statistics/monetary/default.aspx | |
| Guernsey | First included in annual exercise 2015 | First included in annual exercise 2015 |
| Hong Kong SAR | http://www.hkma.gov.hk/eng/market-data-and-statistics/monthly-statistical-bulletin/ | |
| India | Website: http://dbie.rbi.org.in under tabs --> statistics --> Financial sector --> Monetary Statistics | |
| Indonesia | | |
| Ireland | http://www.centralbank.ie/polstats/stats/cmab/Pages/releases.aspx | |
| Isle of Man | http://www.iomfsa.im | Statistics for financial institutions in the Isle of Man are available on the Authority's website. However, we do not publish MFS. |
| Italy | | |
| Japan | Money Stock http://www.boj.or.jp/en/statistics/money/ms/index.htm/ Flow of Funds http://www.boj.or.jp/en/statistics/sj/index.htm/ Financial Institutions Accounts https://www.boj.or.jp/en/statistics/asli_fi/index.htm/ Deposits and Loans http://www.boj.or.jp/en/statistics/dl/index.htm/ | |
| Jersey | | We publish statistics about the population of Jersey banks at http://www.jerseyfsc.org/banking_business/statistics/index.asp but this data relates to Jersey banks' performance, inclusive of assets and liabilities held in their overseas branches. |
| Korea | http://ecos.bok.or.kr | |

| | | |
|----------------|---|--|
| Luxembourg | http://www.bcl.lu/en/statistics/series/11_credit_institutions/index.html | |
| Macao SAR | http://www.amcm.gov.mo/en/research-statistics/statistics | |
| Malaysia | http://www.bnm.gov.my | |
| Mexico | http://www.banxico.org.mx/politica-monetaria-e-inflacion/indexEn.html#St | |
| Netherlands | http://www.statistics.dnb.nl/financieele-instellingen/banken/index.jsp | |
| Norway | http://www.ssb.no/en/bank-og-finansmarked | |
| Panama | | |
| Portugal | http://www.bportugal.pt/EstadisticasWeb/(S(0qkwhovw2xiatof5zcs2fiiy))/Default.aspx | Time series analysis and multidimensional analysis |
| Russia | http://www.cbr.ru/statistics/?PrtId=dkfs | |
| Singapore | http://www.mas.gov.sg/Statistics/Monthly-Statistical-Bulletin.aspx | |
| South Africa | http://www.resbank.co.za/webindicators/EconFinDataForSA.aspx#FinancialSector | |
| Spain | http://www.bde.es/bde/en/areas/estadis | |
| Sweden | http://www.scb.se/en/Finding-statistics/Statistics-by-subject-area/Financial-markets/General-statistics/Financial-Market-Statistics/ | |
| Switzerland | https://data.snb.ch/en/topics/banken#!/cube/bafovekreeinaus | |
| Turkey | http://www.tcmb.gov.tr/wps/wcm/connect/TCMB+EN/TCMB+EN/Main+Menu/STATISTICS/Monetary+and+Financial+Statistics | |
| United Kingdom | http://www.bankofengland.co.uk/statistics/Pages/bankstats/current/default.aspx | |
| United States | http://www.federalreserve.gov/econresdata/releases/combanksal/current.htm | |

LBS-19 Currency breakdown

Counterparty country (CPC) breakdown by parent country: How many CPCs are reported?

South Africa

NO REPLY NEEDED - WILL
BE UPDATED BY THE BIS

Currency breakdown in nationality statistics: which of the following is applicable?

South Africa

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?

| | | |
|----------------|---|---|
| Australia | No | |
| Austria | No | |
| Bahamas | | |
| Bahrain | | |
| Belgium | No | |
| Bermuda | | |
| Brazil | No | We use full CPC breakdown for all sectors |
| Canada | No | |
| Cayman Islands | | |
| Chile | No | |
| China | Yes | |
| Chinese Taipei | Yes | |
| Curacao | | |
| Cyprus | No | |
| Denmark | Yes | |
| Finland | No | |
| France | Difficulties to understand the question: more details will be welcome | |
| Germany | No | |
| Greece | No | |
| Guernsey | Yes | |
| Hong Kong SAR | No | |
| India | No | |
| Indonesia | No | |
| Ireland | | |
| Isle of Man | No | |
| Italy | No | |
| Japan | Yes, the same CPC breakdown is applied to all sectors available except official monetary authorities. | |
| Jersey | No | This may change as work is undertaken to develop full reporting during the 2015 project |
| Korea | No | |
| Luxembourg | no | |
| Macao SAR | No | |
| Malaysia | | |
| Mexico | No | |
| Netherlands | No | |
| Norway | No | |

| | | |
|----------------|--|--|
| Panama | | |
| Russia | Yes | |
| Singapore | No | |
| South Africa | No | |
| Spain | No | |
| Sweden | No. All parent nationalities has the same sector breakdown on all CPC countries. | |
| Switzerland | no | |
| Turkey | No | |
| United Kingdom | Yes | CPC breakdown by parent country are identified and reported separately by counterparty sector where identifiable |
| United States | LBP_R: Yes; LBP_N: No | Anticipate no difference for both reports in 2016 |

LBS-99 Other relevant information

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

| | |
|----------------|---|
| Australia | |
| Austria | 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 | |
| Bahrain | |
| Belgium | |
| Bermuda | |
| Brazil | |
| Canada | No comment |
| Cayman Islands | |
| Chile | No |
| China | |
| Chinese Taipei | |
| Curacao | |
| Cyprus | |
| Denmark | No |
| Finland | |
| France | |
| Germany | |
| Greece | No |
| Guernsey | |
| Hong Kong SAR | |
| India | - |
| Indonesia | |
| Ireland | |
| Isle of Man | |
| Italy | |
| Japan | - |
| Jersey | NA |
| Korea | No |
| Luxembourg | no |
| Macao SAR | |
| Malaysia | |
| Mexico | |
| Netherlands | No |
| Norway | |
| Panama | |
| Russia | No |
| Singapore | NIL |

South Africa
Spain
Sweden
Switzerland
Turkey
United Kingdom
United States

-

-