



BIS consolidated banking statistics: explanation of the data structure definitions

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Questions about the data structure definitions may be addressed to the International Banking and Financial Statistics unit of the BIS at ibfs.consolidated@bis.org.



1. DSD for reporting: BIS_CBS

The BIS_CBS DSD should be used by reporting authorities to submit the consolidated banking statistics to the BIS. Technical dimensions – reporting period, confidentiality flag, post- vs pre-break – are not shown below.

An [Excel reporting template](#) is available on the BIS website to help visualise the code structure and reporting requirements.

Example: (Q):S:AU:AU:F:C:A:A:TO1:O:DE refers to total outstanding claims on an immediate counterparty basis of Australian (AU) banks vis-a-vis public sector entities in Germany (DE).

Dimension	Code	Basis	Dimension	Code	Basis
1. Frequency			7. Instrument/Item		
Quarterly	Q	all	All instruments	A	all
2. Measure			Debt securities	D	F
Amount outstanding	S	all	Loans and deposits	G	F
3. Reporting country			Derivatives	V	F,U
ISO country code (see 3.1)			Other & unallocated instrument	K	F
4. Bank type			Risk-weighted assets	E	F
See 3.2			Tier 1 capital	R	F
5. Reporting basis			Tier 2 capital	S	F
Immediate counterparty basis	F		8. Remaining maturity		
Outward risk transfers	O		All maturities	A	all
Inward risk transfers	P		Up to & including 1 year	U	F
Net risk transfers (inward - outward)	Q		Over 1 year	W	F
Ultimate risk basis	U		Over 1 year & up to and including 2 years	M	F
6. Position			Over 2 years	N	F
Total assets	F	F	Unallocated maturity	X	F
Total claims	C	all	9. Currency type of counterparty country		
Local claims	B	F,U	All currencies	TO1	all
Cross-border claims	D	U	Local currency	LC1	F
International claims	I	F	Foreign currency	FC1	F
Total liabilities	L	F	10. Counterparty sector		
Local liabilities	M	F	All sectors	A	all
Capital / equity	K	F	Banks	B	F,U
Guarantees extended	W	U	Official sector	O	F,U
Credit commitments	X	U	Non-bank private sector	R	F,U
			Non-bank financial Institutions	F	F,U
			Non-financial private sector	S	F,U
			Non-financial corporations	C	F,U
			Households	H	F,U
			Unallocated non-financial private sector	L	F,U
			Unallocated sector	U	F,U
			11. Counterparty country		
			ISO country code (see 3.3)		



2. DSD for dissemination: BIS_CBS (DISS)

The DSD for disseminating the CBS is the same as that for reporting, with additional BIS calculated members under bank type to distinguish between foreign and domestic positions, and residuals to ensure dimensional consistency in various hierarchies.

Dimension	Code	Basis	Dimension	Code	Basis
1. Frequency			7. Instrument/Item (cont.)		
Quarterly	Q	all	Risk-weighted assets	E	F
2. Measure			Tier 1 capital	R	F
Amount outstanding	S	all	Tier 2 capital	S	F
3. Reporting country			8. Remaining maturity		
ISO country code (see 3.1)			All maturities	A	all
4. Bank type			Up to & including 1 year	U	F
See 3.2			Over 1 year	W	F
5. Reporting basis			Over 1 year & up to and including 2 years	M	F
Immediate counterparty basis	F		Over 2 years	N	F
Outward risk transfers	O		Unallocated maturity	X	F
Inward risk transfers	P		Residual remaining maturity	Y	F,U
Net risk transfers (Inward – Outward – Residual)	Q		9. Currency type		
Ultimate risk basis	U		All currencies	TO1	all
Residual reporting basis	Y		Local currency	LC1	F
Ultimate risk basis, calculated	R		Foreign currency	FC1	F
6. Position			Residual currencies	RL9	F,U
Total assets	F	F	10. Counterparty sector		
Total claims	C	all	All sectors	A	all
Local claims	B	F,U	Banks	B	F,U
Cross-border claims	D	F,U	Official sector	O	F,U
Residual position type	U	F,U	Non-bank private sector	R	F,U
International claims	I	F	Non-bank financial Institutions	F	F,U
Total liabilities	L	F	Non-financial private sector	S	F,U
Local liabilities	M	F	Non-financial corporations	C	F,U
Capital / equity	K	F	Households	H	F,U
Guarantees extended	W	U	Unallocated non-financial private sector	L	F,U
Credit commitments	X	U	Residual non-financial private sector	Z	F,U
Residual balance sheet position	Y	F	Residual non-bank private sector	Y	F,U
7. Instrument/Item			Unallocated sector	U	F,U
All instruments	A	all	Residual by sector	X	F,U
Debt securities	D	F	11. Counterparty country		
Loans and deposits	G	F	ISO country code (see 3.3)		
Derivatives	V	F,U			
Other & unallocated instrument	K	F			
Residual instrument	Y	F,U			



3. Code lists for selected dimensions

3.1 CBS reporting country

Code	Country	First data	Notes
AT	Austria	1983 Q4	
BE	Belgium	1983 Q4	
FI	Finland	1985 Q4	
FR	France	1983 Q4	
DE	Germany	1983 Q4	
GR	Greece	2003 Q4	
IE	Ireland	1983 Q4	
IT	Italy	1983 Q4	
LU	Luxembourg	1983 Q4	Reports on an immediate counterparty basis only
NL	Netherlands	1983 Q4	
PT	Portugal	1999 Q4	
ES	Spain	1985 Q4	
DK	Denmark	1983 Q4	Reports on an immediate counterparty basis only
NO	Norway	1994 Q4	
SE	Sweden	1983 Q4	
CH	Switzerland	1983 Q4	Including Liechtenstein
GB	United Kingdom	1983 Q4	Excluding Guernsey, Isle of Man and Jersey from 1997 Q3
AU	Australia	2003 Q4	
CA	Canada	1983 Q4	
JP	Japan	1983 Q4	
US	United States	1983 Q4	
HK	Hong Kong SAR	1997 Q4	
PA	Panama	2002 Q4	Reports on an immediate counterparty basis only
SG	Singapore	2000 Q4	
BR	Brazil	2002 Q4	Reports on an immediate counterparty basis only
CL	Chile	2002 Q4	
TW	Chinese Taipei	2000 Q4	
IN	India	2001 Q4	
KR	Korea	2010 Q4	
MX	Mexico	2003 Q4	Reports on an immediate counterparty basis only
TR	Turkey	2000 Q4	

Additional codes for dissemination

5A	All reporting countries	
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3.2 Bank type for reporting

Code	Bank type	Description	Basis
4M	All banks	Sum of all bank types in a CBS-reporting country (=[ISO country code]+4C+4D+4E)	all
[ISO country code]	Domestic banks	Banks controlled by parent entities located in a CBS-reporting country. The ISO country code of the reporting country should be used to report "Domestic banks".	all
4C	Inside area foreign banks	Affiliates located in a CBS-reporting country and consolidated by their parent from another CBS-reporting country.	F
4D	Outside-area foreign banks	Banks located in a CBS-reporting country and controlled by parent entities located outside CBS-reporting countries.	F
4E	Inside area foreign banks not consolidated by their parents	Banks controlled by parent entities located in a CBS-reporting country but not consolidated by their parent.	F

Additional codes for dissemination:

4B	Domestic banks	Same as [ISO country code] for a given CBS-reporting country	all
4O	All banks excl domestic positions	Sum of all bank types in a CBS-reporting country, excluding positions on residents of the reporting country (=4R+4Q+4V)	F
4R	Domestic banks excl domestic positions	Domestic banks (4B), excluding positions on residents of the reporting country	all
4Q	Outside-area foreign banks excl domestic positions	Outside-area banks (4D), excluding positions on residents of the reporting country	F
4V	Inside area foreign banks not consolidated by their parents excl domestic positions	Banks not consolidated by their parent (4E), excluding positions on residents of the reporting country	F

**Illustration for bank type used:**

Including domestic positions	Excluding domestic positions
4M (= 4B+4C+4D+4E)	4O (= 4R+4Q+4V)
4B	4R
4C ¹	-
4D	4Q
4E	4V

¹ Historically, data reported by bank type 4C were included in global aggregates. Starting from September 2015, CBS aggregates were revised to exclude bank type 4C to avoid double counting. The cross-border claims of domestic banks' foreign office on residents of the banks' home country are now collected under domestic positions.

**3.3 Counterparty country**

Code	Country	Notes
5J*	All countries	5R + 1N + 4T + 1C + 5M
5R*	Developed countries	
5K*	European developed countries	
AD	Andorra	
AT	Austria	Euro area
BE	Belgium	Euro area
CY	Cyprus	Euro area
DK	Denmark	Excluding Faeroe Islands and Greenland
EE	Estonia	Euro area. Exists from 1993 Q4
FO	Faeroe Islands	
FI	Finland	Euro area. Including Aland islands
FR	France	Euro area. Including French Guiana, French Southern Territories, Guadeloupe, Martinique, Mayotte, Monaco, Reunion, St Barthelemy, St Martin and St. Pierre and Miquelon
DE	Germany	Euro area. Including the European Central Bank
GR	Greece	Euro area
GL	Greenland	
IS	Iceland	
IE	Ireland	Euro area
IT	Italy	Euro area
LV	Latvia	Euro area
LI	Liechtenstein	
LT	Lithuania	Euro area
LU	Luxembourg	Euro area
MT	Malta	Euro area
NL	Netherlands	Euro area
NO	Norway	Including Bouvet Islands, Svalbard and Jan Mayen Islands
PT	Portugal	Euro area. Including the Azores and Madeira
SM	San Marino	
SK	Slovakia	Euro area. Exists from 1993 Q4
SI	Slovenia	Euro area. Exists from 1993 Q4
ES	Spain	Euro area. Including Balearic Islands, Canary Islands and Ceuta and Melilla
SE	Sweden	
CH	Switzerland	Including the Bank for International Settlements
GB	United Kingdom	Excluding Guernsey, Isle of Man and Jersey from 2001 Q4
VA	Vatican	
AU	Australia	Including Christmas Islands, Cocos Islands, Norfolk Islands, Heard and McDonald Islands, Territory of Ashmore and Cartier Islands and Territory of Coral Sea Islands
CA	Canada	
JP	Japan	
NZ	New Zealand	Including Cook Islands, Minor Islands, Niue, Ross Dependency and Tokelau
US	United States	Including American Samoa, Guam, Midway Islands, Northern Mariana Islands, Puerto Rico, US Virgin Islands and Wake Islands



Code	Country	Notes
2R*	Residual developed countries	
1N*	Offshore centres	
AW	Aruba	
BS	Bahamas	
BH	Bahrain	
BB	Barbados	
BM	Bermuda	
KY	Cayman Islands	
CW	Curaçao	From 2010 Q4 post-break
GI	Gibraltar	
GG	Guernsey	From 2001 Q4
HK	Hong Kong SAR	
IM	Isle of Man	From 2001 Q4
JE	Jersey	From 2001 Q4
LB	Lebanon	
MO	Macao SAR	
MU	Mauritius	
AN	Netherlands Antilles	Including Bonaire, Curaçao, Saba, St. Eustatius and Sint Maarten. For reporting data through 2010 Q4 pre-break.
PA	Panama	Including Panama Canal Zone
WS	Samoa	
SG	Singapore	
SX	Sint Maarten	From 2010 Q4 post-break
VU	Vanuatu	
1Z*	West Indies UK	Including Anguilla, Antigua and Barbuda, British Virgin Islands, Montserrat and St. Christopher/St. Kitts and Nevis
2D*	Residual former Netherlands Antilles	From 2010 Q4 post-break
2N*	Residual offshore centres	
4T*	Developing countries	3C + 4U + 4W + 4Y
3C*	Developing Europe	
AL	Albania	
BY	Belarus	From 1993 Q4
BA	Bosnia and Herzegovina	From 1993 Q4
BG	Bulgaria	
HR	Croatia	From 1993 Q4
CZ	Czech Republic	From 1993 Q4
HU	Hungary	
MK	Macedonia	(The former Yugoslav Republic of -), From 1993 Q4
MD	Moldova	From 1993 Q4
PL	Poland	
RO	Romania	
RU	Russia	From 1993 Q4
CS	Serbia and Montenegro	Formerly Yugoslavia, code valid from 1993 Q4 to 2006 Q4
RS	Serbia	From 2006 Q4
ME	Montenegro	From 2006 Q4



Code	Country	Notes
TR	Turkey	
UA	Ukraine	From 1993 Q4
2C*	Residual former Serbia and Montenegro	Historical data may be reported with code CS for the period up to 2006 Q4 pre-break (post-break vis-à-vis CS is zero). If it is not possible to report positions separately under RS (Serbia) and ME (Montenegro), even from 2006 Q4 for any reasons, central banks are requested to report the positions with code 2C.
2B*	Residual developing Europe	
4U*	Developing Latin America and Caribbean	
AR	Argentina	
BZ	Belize	
BQ	Bonaire, St. Eustatius and Saba	From 2010 Q4 post-break
BO	Bolivia	
BR	Brazil	
CL	Chile	
CO	Colombia	
CR	Costa Rica	
CU	Cuba	
DM	Dominica	
DO	Dominican Republic	
EC	Ecuador	
SV	El Salvador	
FK	Falkland Islands (Malvinas)	
GD	Grenada	
GT	Guatemala	
GY	Guyana	
HT	Haiti	
HN	Honduras	
JM	Jamaica	
MX	Mexico	
NI	Nicaragua	
PY	Paraguay	
PE	Peru	
LC	St. Lucia	
VC	St. Vincent	Including the Grenadines
SR	Suriname	
TT	Trinidad and Tobago	
TC	Turks and Caicos	
UY	Uruguay	
VE	Venezuela	
2H*	Residual Latin America and Caribbean	



Code	Country	Notes
4W*	Developing Africa and Middle East	
DZ	Algeria	
AO	Angola	
BJ	Benin	
BW	Botswana	
BF	Burkina Faso	
BI	Burundi	
CM	Cameroon	
CV	Cape Verde	
CF	Central African Republic	
TD	Chad	
KM	Comoros Islands	
CG	Congo	
CD	Congo Democratic Republic	Formerly Zaire
CI	Côte d'Ivoire	
DJ	Djibouti	
EG	Egypt	
GQ	Equatorial Guinea	
ER	Eritrea	From 1993 Q3
ET	Ethiopia	
GA	Gabon	
GM	Gambia	
GH	Ghana	
GN	Guinea	
GW	Guinea-Bissau	
IR	Iran	
IQ	Iraq	
IL	Israel	
JO	Jordan	
KE	Kenya	
KW	Kuwait	
LS	Lesotho	
LR	Liberia	
LY	Libya	
MG	Madagascar	
MW	Malawi	
ML	Mali	
MR	Mauritania	
MA	Morocco	
MZ	Mozambique	
NA	Namibia	
NE	Niger	
NG	Nigeria	
OM	Oman	



Code	Country	Notes
PS	Palestinian Territory	
QA	Qatar	
RW	Rwanda	
ST	Sao Tome and Principe	
SA	Saudi Arabia	
SN	Senegal	
SC	Seychelles	
SL	Sierra Leone	
SO	Somalia	
ZA	South Africa	
SS	South Sudan	Valid from 2011 Q3 (i.e. in latest reporting for 2011 Q3 data or later for revised data)
SH	St. Helena	Including Ascension, Gough and Tristan Da Cunha
SD	Sudan	
SZ	Swaziland	
SY	Syria	
TZ	Tanzania	
TG	Togo	
TN	Tunisia	
UG	Uganda	
AE	United Arab Emirates	
YE	Yemen	
ZM	Zambia	
ZW	Zimbabwe	
2W*	Residual Africa and Middle East	Including Western Sahara
4Y*	Developing Asia and Pacific	
AF	Afghanistan	
AM	Armenia	From 1993 Q4
AZ	Azerbaijan	From 1993 Q4
BD	Bangladesh	
BT	Bhutan	
1W*	British Overseas Territories	Including British Antarctic Territory, British Indian Ocean Territory, Chagos, Pitcairn Islands, South Georgia and South Sandwich Islands
BN	Brunei	
KH	Cambodia	
CN	China	
TW	Chinese Taipei	
FJ	Fiji	
PF	French Polynesia	Including Society Archipelago, Tuamotu-Gambier Islands, Marquesas and Australes Archipelago
GE	Georgia	From 1993 Q4
IN	India	
ID	Indonesia	
KZ	Kazakhstan	From 1993 Q4
KI	Kiribati	Including Canton and Enderbury, Gilbert Island, Phoenix Islands and



Code	Country	Notes	
KG	Kyrgyz Republic	Line Islands	
LA	Laos	From 1993 Q4	
MY	Malaysia	Including Labuan International Offshore Financial Centre	
MV	Maldives		
MH	Marshall Islands		
FM	Micronesia		
MN	Mongolia		
MM	Myanmar		
NR	Nauru		
NP	Nepal		
NC	New Caledonia		
KP	North Korea		
PK	Pakistan		
PW	Palau		
PG	Papua New Guinea		
PH	Philippines		
SB	Solomon Islands		
KR	Korea		
LK	Sri Lanka		
TJ	Tajikistan		From 1993 Q4
TH	Thailand		
TL	Timor Leste		From 2003 Q4
TO	Tonga		
TM	Turkmenistan	From 1993 Q4	
TV	Tuvalu	Formerly the Ellice Islands	
PU	US Pacific Islands	Including Carolines, Howland and Baker, Kingman Reef, Palmyra, Jarvis and Johnston	
UZ	Uzbekistan	From 1993 Q4	
VN	Vietnam		
WF	Wallis and Futuna		
2O*	Residual Asia and Pacific		
1C*	International organisations	Except the BIS, which is included under Switzerland, and the European Central Bank, which is included under Germany.	
5M*	Unallocated by country		

* Codes defined by the BIS.