



BIS Consolidated Banking Statistics

Data Structure Definition

BIS_CBS

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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. Background and scope

This document provides a formal Data Structure Definition (DSD) for representing and reporting the Consolidated Banking Statistics (CBS) to the BIS, i.e. *BIS_CBS* DSD. The CBS comprise two datasets: the CBS on an immediate counterparty basis (CBSI) and the CBS on a guarantor basis (CBSG). Both datasets should be represented and reported using this DSD. To ensure the consistent use of terminology across all the reporting documentation, the reporting basis category *ultimate risk basis* has been relabelled as *guarantor basis*.

The *BIS_CBS* DSD is only used for the submission of CBS data from the reporting authorities to the BIS. The data structures, code lists and other technical aspects relating to the provision of CBS data from the reporting banks to their national authorities are left to the discretion of each national authority.

Compared with the previous version of the DSD (*BIS_CBS_V2017.04*), the current DSD implements the changes and new requirements outlined in the latest version of the [reporting guidelines](#) for the BIS international banking statistics (July 2019). The modifications do not involve changes to the dimensionality of the DSD; changes are limited to additions and deletions of members in existing dimensions.

In addition, all the information not directly related to the structure of the dataset (i.e. definition of categories, consistency in reporting, reporting universe, etc.) have been removed from the DSD. This information is consolidated in the [reporting guidelines](#) and in the [technical reporting documentation](#).

The BIS will be ready to accept data submissions using the *BIS_CBS* DSD as of Q3 2020.



2. DSD for reporting CBS data to the BIS

BIS_CBS DSD¹

| Dimension name (ID) | Code | Basis | Dimension name (ID) | Code | Basis |
|-----------------------------------------------|------|-------|-----------------------------------------------------------|------|-------|
| 1. Frequency (FREQ) | | | 7. Type of Instrument (L_INSTR) | | |
| Quarterly | Q | F, U | See code list in Section 3.3 | | |
| 2. Measure (L_MEASURE) | | | 8. Remaining maturity (REM_MATURITY) | | |
| Amount outstanding | S | F, U | All maturities | A | F, U |
| 3. Reporting country (L_REP_CTY) | | | Up to & including 1 year | U | F |
| See code list in Section 3.1 | | | Over 1 year | W | F |
| 4. CBS Bank type (CBS_BANK_TYPE) | | | Over 1 year & up to and including 2 years | M | F |
| See code list in Section 3.2 | | | Over 2 years | N | F |
| 5. CBS Reporting basis (CBS_BASIS) | | | Unallocated maturity | X | F |
| Immediate counterparty basis | F | | 9. Curr. type of booking location (CURR_TYPE_BOOK) | | |
| Outward risk transfers | O | | All currencies | TO1 | F,U |
| Inward risk transfers | P | | Local currency | LC1 | F |
| Net risk transfers (inward-outward) | Q | | Foreign currency | FC1 | F |
| Guarantor basis | U | | 10. Counterparty sector (L_CP_SECTOR) | | |
| 6. Balance sheet position (L_position) | | | All sectors | A | F, U |
| Total assets | F | F | Banks | B | F, U |
| Total claims | C | F, U | Official sector | O | F, U |
| Local claims | B | F, U | Non-bank private sector | R | F, U |
| Cross-border claims | D | F, U | Non-bank financial Institutions | F | F, U |
| International claims | I | F | Non-financial private sector | S | F, U |
| Total liabilities | L | F | Non-financial corporations | C | F, U |
| Local liabilities | M | F | Households | H | F, U |
| Capital / equity | K | F | Unallocated non-financial private sector | L | F, U |
| Guarantees extended | W | U | Unallocated sector | U | F, U |
| Credit commitments | X | U | 11. Counterparty country (L_CP_COUNTRY) | | |
| | | | See code list in Section 3.4 | | |

In **red**, categories affected by changes with respect to the previous version of the DSD.

¹ The SDMX version of this DSD will be provided at a later stage. Some technical dimensions are not included in the table above, e.g. reporting period, confidentiality, post- vs pre-break. An Excel reporting template to help visualise the code structure and reporting requirements can be made available upon request.



3. Code lists for selected dimensions

3.1 Reporting country (L_REP_CTY): **CL_BIS_IF_REF_AREA**

This code list is a subset of *CL_BIS_IF_REF_AREA*. The master code list was restricted to cover only those members that are expected for the *L_REP_CTY* dimension of the *BIS_CBS* DSD. Codes follow ISO 3166-1 standard unless otherwise noted.

ISO 3166-1 country codes

| Code | Description | Code | Description | Code | Description |
|------|--------------------------|------|-----------------------------|------|----------------|
| AT | Austria | FR | France | NL | Netherlands |
| AU | Australia | GB | United Kingdom ² | NO | Norway |
| BE | Belgium | GR | Greece | PA | Panama |
| BR | Brazil | HK | Hong Kong SAR | PT | Portugal |
| CA | Canada | IE | Ireland | SE | Sweden |
| CH | Switzerland ¹ | IN | India | SG | Singapore |
| CL | Chile | IT | Italy | TR | Turkey |
| DE | Germany | JP | Japan | TW | Chinese Taipei |
| DK | Denmark | KR | Korea | US | United States |
| ES | Spain | LU | Luxembourg | | |
| FI | Finland | MX | Mexico | | |

¹ Including Liechtenstein. ² Excluding Guernsey, Isle of Man and Jersey from 1997 Q3.



3.2 CBS bank type (CBS_BANK_TYPE): *CL_BIS_IF_REF_AREA*

This code list is a subset of *CL_BIS_IF_REF_AREA*. The master code list was restricted to cover only those codes that are expected for the *CBS_BANK_TYPE* dimension of the *BIS_CBS* DSD. Codes follow ISO 3166-1 standard unless otherwise noted.

Details about the definition and the consolidation scope of the bank type categories are provided in the reporting guidelines for the BIS international banking statistics (see Table 4.1 in [page 24](#))

| BIS-defined members | | | |
|-------------------------------------------------------------|-------------------------------------------|------|--------------------------------------------------------------------------|
| Code | Description | Code | Description |
| ISO country code (of the reporting country) | Domestic banks | 4D | Outside-area foreign banks |
| 4C | Inside area foreign banks ^{1, 3} | 4E | Inside area foreign banks not consolidated by their parents ³ |
| 4M | All banks ² | | |

¹ This bank type is not required for new reporting countries. Reporting countries that have historically reported this bank type are encouraged to continue to do so. ² Non-mandatory. ³ Switzerland includes Liechtenstein in its reporting. As a result, LI banks should be treated as "inside-area" banks, whether they are consolidated by their parents in LI (bank type 4C) or not (bank type 4E).



3.3 Type of instruments (L_INSTR): **CL_L_INSTR**

This code list is a subset of *CL_L_INSTR*. The master code list was restricted to cover only those members that are expected for the *L_INSTR* dimension of the *BIS_CBS* DSD. New codes added to the code list are highlighted in **red**.

| Code | Basis | Position | Description |
|----------|----------|-------------|-------------------------------------|
| A | F, U | F, C, L | All instruments |
| D | F | F, L | Debt securities |
| G | F | F, L | Loans and deposits |
| N | F | F, L | Repo/Rev.Repo |
| V | F, U | F, C, L | Derivatives |
| X | F | F | Equity investments |
| K | F | F, L | Other instruments |
| W | F | F | Allowances for credit losses |
| E | F | F | Risk-weighted assets |
| R | F | L | Tier 1 capital |
| S | F | L | Tier 2 capital |



3.4 Counterparty country (L_CP_COUNTRY): **CL_BIS_IF_REF_AREA**

This code list is a subset of *CL_BIS_IF_REF_AREA*. The master code list was restricted to cover only those codes that are expected for the *L_CP_COUNTRY* dimension of the *BIS_CBS* DSD. Codes follow ISO 3166-1 standard unless otherwise noted. New codes added to the code list are highlighted in **red**.

Selected dependent territories, in particular those that are uninhabited or have no sizeable economic or financial activity, may be reported together with their governing state, even if they have an officially assigned ISO 3166-1 code. More details about the country allocation of dependent territories and states is available in the reporting guidelines for the BIS international banking statistics (see [page 15](#)) and in [Annex A](#) of this document.

| BIS-defined codes | | | | | |
|---------------------------------------------------------------------------------------------------------------------------|------------------------------------------|------|----------------------------------------|------|--------------------|
| Code | Description | Code | Description | Code | Description |
| 1C | International organisations ¹ | 5M | Unallocated location | | |
| 5J | All countries, total | | | | |
| Legacy codes (definitions and validity periods are available in the April 2017 version of the DSD) | | | | | |
| 1N | Offshore centres | 3C | Developing Europe | | |
| 1W | British Overseas Territories | 4T | Developing countries | | |
| 1Z | West Indies UK | 4U | Developing Latin America and Caribbean | | |
| 2B | Residual developing Europe | 4W | Developing Africa and Middle East | | |
| 2C | Residual former Serbia and Montenegro | 4Y | Developing Asia and Pacific | | |
| 2D | Residual former Netherlands Antilles | 5C | Euro area | | |
| 2H | Residual Latin America and Caribbean | 5K | European developed countries | | |
| 2N | Residual offshore centres | 5R | Developed countries | | |
| 2O | Residual Asia and Pacific | AN | Netherlands Antilles | | |
| 2R | Residual developed countries | CS | Serbia and Montenegro | | |
| 2S | Residual former Yugoslavia | DD | German Democratic Republic | | |
| 2T | Residual former Soviet Union | SU | USSR (Soviet Union) | | |
| 2U | Residual former Czechoslovakia | YU | Yugoslavia | | |
| 2W | Residual Africa and Middle East | | | | |
| ISO 3166-1 country codes (the list may not be exhaustive) | | | | | |
| Code | Description | Code | Description | Code | Description |
| AD | Andorra | BH | Bahrain | CL | Chile |
| AE | United Arab Emirates | BI | Burundi | CM | Cameroon |
| AF | Afghanistan | BJ | Benin | CN | China |
| AG | Antigua and Barbuda | BM | Bermuda | CO | Colombia |
| AI | Anquilla | BN | Brunei | CR | Costa Rica |
| AL | Albania | BO | Bolivia | CU | Cuba |
| AM | Armenia | BQ | Bonaire, Sint Eustatius and Saba | CV | Cape Verde |
| AO | Angola | BR | Brazil | CW | Curacao |
| AR | Argentina | BS | Bahamas | CY | Cyprus |
| AT | Austria | BT | Bhutan | CZ | Czech Republic |
| AU | Australia | BW | Botswana | DE | Germany |
| AW | Aruba | BY | Belarus | DJ | Djibouti |
| AZ | Azerbaijan | BZ | Belize | DK | Denmark |
| BA | Bosnia and Herzegovina | CA | Canada | DM | Dominica |
| BB | Barbados | CD | Congo Democratic Republic | DO | Dominican Republic |
| BD | Banladesh | CF | Central African Republic | DZ | Algeria |
| BE | Belgium | CG | Congo | EC | Ecuador |
| BF | Burkina Faso | CH | Switzerland | EE | Estonia |
| BG | Bulgaria | CI | Côte d'Ivoire | EG | Egypt |

¹ See paragraph 2.42 of the [Guidelines for reporting the BIS international banking statistics](#). There are exceptions to the treatment of international organisations: the BIS and central banks of currency unions. International organisations that undertake activities similar to those of central banks should be reported as residents of the country where they are located.

**ISO 3166-1 country codes** (the list may not be exhaustive)

| Code | Country name | Code | Country name | Code | Country name |
|------|-----------------------------------|------|-----------------------|------|--------------------------------|
| ER | Eritrea | LI | Liechtenstein | SC | Seychelles |
| ES | Spain | LK | Sri Lanka | SD | Sudan |
| ET | Ethiopia | LR | Liberia | SE | Sweden |
| FI | Finland | LS | Lesotho | SG | Singapore |
| FJ | Fiji | LT | Lithuania | SI | Slovenia |
| FK | Falkland Islands (Malvinas) | LU | Luxembourg | SK | Slovakia |
| FM | Micronesia | LV | Latvia | SL | Sierra Leone |
| FO | Faeroe Islands | LY | Libya | SM | San Marino |
| FR | France | MA | Morocco | SN | Senegal |
| GA | Gabon | MD | Moldova | SO | Somalia |
| GB | United Kingdom | ME | Montenegro | SR | Suriname |
| GD | Grenada | MG | Madagascar | SS | South Sudan |
| GE | Georgia | MH | Marshall Islands | ST | Sao Tome and Principe |
| GG | Guernsey | MK | Macedonia FYR | SV | El Salvador |
| GH | Ghana | ML | Mali | SX | Sint Maarten |
| GI | Gibraltar | MM | Myanmar | SY | Syria |
| GL | Greenland | MN | Mongolia | SZ | Eswatini |
| GM | Gambia | MO | Macao SAR | TC | Turks and Caicos Islands |
| GN | Guinea | MR | Mauritania | TD | Chad |
| GQ | Equatorial Guinea | MS | Montserrat | TF | French Southern Territories |
| GR | Greece | MT | Malta | TG | Toogo |
| GT | Guatemala | MU | Mauritius | TH | Thailand |
| GW | Guinea-Bissau | MV | Maldives | TJ | Tajikistan |
| GY | Guyana | MW | Malawi | TL | Timor Leste |
| HK | Hong Kong SAR | MX | Mexico | TM | Turkmenistan |
| HN | Honduras | MY | Malaysia | TN | Tunisia |
| HR | Croatia | MZ | Mozambique | TO | Tonga |
| HT | Haiti | NA | Namibia | TR | Turkey |
| HU | Hungary | NE | Niger | TT | Trinidad and Tobago |
| ID | Indonesia | NC | New Caledonia | TV | Tuvalu |
| IE | Ireland | NG | Nigeria | TW | Chinese Taipei |
| IL | Israel | NI | Nicaragua | TZ | Tanzania |
| IM | Isle of Man | NL | Netherlands | UA | Ukraine |
| IN | India | NO | Norway | UG | Uganda |
| IQ | Iraq | NP | Nepal | US | United States |
| IR | Iran | NR | Nauru | UY | Uruguay |
| IS | Iceland | NZ | New Zealand | UZ | Uzbekistan |
| IT | Italy | OM | Oman | VA | Vatican City State |
| JE | Jersey | PA | Panama | VC | St. Vincent and the Grenadines |
| JM | Jamaica | PE | Peru | VE | Venezuela |
| JO | Jordan | PG | Papua New Guinea | VG | British Virgin Islands |
| JP | Japan | PF | French Polynesia | VN | Vietnam |
| KE | Kenya | PH | Philippines | VU | Vanuatu |
| KG | Kyrgyz Republic | PK | Pakistan | WF | Wallis and Futuna |
| KH | Cambodia | PL | Poland | WS | Samoa |
| KI | Kiribati | PS | Palestinian Territory | YE | Yemen |
| KM | Comoros | PT | Portugal | ZA | South Africa |
| KN | St. Christopher/St. Kitts & Nevis | PW | Palau | ZM | Zambia |
| KP | North Korea | PY | Paraguay | ZW | Zimbabwe |
| KR | [South] Korea | QA | Qatar | | |
| KW | Kuwait | RO | Romania | | |
| KY | Cayman Islands | RS | Serbia | | |
| KZ | Kazakhstan | RU | Russia | | |
| LA | Laos | RW | Rwanda | | |
| LB | Lebanon | SA | Saudi Arabia | | |
| LC | St. Lucia | SB | Solomon Islands | | |



Annex A: List of dependent territories that should be reported under their governing state

| Dependent territory | Governing state | Dependent territory | Governing state |
|------------------------------------------------------------------|-----------------|------------------------------------------------------|-----------------|
| AS American Samoa | United States | MP Northern Mariana Islands | United States |
| AX Åland Islands | Finland | MQ Martinique | France |
| BL Saint Barthélemy | France | NF Norfolk Island | Australia |
| BV Bouvet Island | Norway | NU Niue | New Zealand |
| CC Cocos Islands | Australia | PM Saint Pierre and Miquelon | France |
| CK Cook Islands | New Zealand | PN Pitcairn | United Kingdom |
| CX Christmas Islands | Australia | PR Puerto Rico | United States |
| GF French Guiana | France | RE Réunion | France |
| GP Guadeloupe | France | SH Saint Helena, Ascension & Tristan da Cunha | United Kingdom |
| GS South Georgia & South Sandwich Islands | United Kingdom | SJ Svalbard & Jan Mayen | Norway |
| GU Guam | United States | TK Tokelau | New Zealand |
| HM Heard & McDonald Islands | Australia | UM United States Minor Outlying Islands ² | United States |
| IO British Indian Ocean Territory (comprises Chagos Archipelago) | United Kingdom | VI US Virgin Islands | United States |
| MC Monaco ¹ | France | YT Mayotte | France |
| MF Saint Martin (French part) | France | | |

* Selected dependent territories that have been assigned official codes under the ISO 3166-1 standard. Territories that have been assigned official ISO 3166-1 codes and are not listed in the table should always be reported separately from their governing state.

¹ Self-governing state; not a dependent territory. ² Includes islands formerly grouped under the code PU (US Miscellaneous Pacific Islands).