

Reporting practices by concept, as of 31 December 2011

Concept II-1 Reporting institutions: Number and types

Number of reporting institutions

Australia	73	
Austria	379	
Bahamas	126	
Bahrain	99	
Belgium	121	
Bermuda	4	
Brazil	73	Includes bank subsidiaries of the same banking group
Canada	78	
Cayman Islands	234	
Chile	24	
Chinese Taipei	68	
Curacao	32	
Cyprus	155	
Denmark	140	
Finland	324	
France	366	
Germany	1900	
Greece	58	
Guernsey	44	
Hong Kong SAR	194	
India	87	
Ireland	76	
Isle of Man	28	
Italy	749	
Japan	150	
Jersey	33	
Luxembourg	77	
Macao SAR	28	
Malaysia	62	
Mexico	50	
Netherlands	280	Includes bank subsidiaries of the same banking group.
Norway	10	
Panama	77	
Portugal	155	
Singapore	164	
South Africa	23	
South Korea	58	
Spain	190	
Sweden	14	
Switzerland	97	
Turkey	48	
United Kingdom	370	
United States	608	

Concept II-1 Reporting institutions: Number and types

Types of bank and bank-like reporting institutions

Australia	All licensed banks, plus selected large money market corporations and finance companies
Austria	Commercial banks, savings banks and specialised credit institutions
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 (108) and money market funds (13)
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 category "A" and "B" banks conducting banking business
Chile	Commercial banks
Chinese Taipei	All authorised foreign exchange banks
Curacao	Offices conducting offshore business exclusively
Cyprus	All credit institutions including co-operative credit institutions
Denmark	All authorised banks
Finland	All credit institutions
France	All authorised credit institutions
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
Ireland	All credit institutions
Isle of Man	All institutions licensed by the FSC to take deposits on the Isle of Man
Italy	All credit institutions according to the definitions of european directories with international assets and liabilities of any size
Japan	In principle, all banks authorised to conduct business in the Japan Offshore Market
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.
Luxembourg	All licensed banks Not included in the tail
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

Concept II-1 Reporting institutions: Number and types

Netherlands	All credit institutions supervised by the central bank which make up (in total) at least 95% of total bank balance sheet volume	Includes bank subsidiaries of the same banking group.
Norway	Commercial and savings banks	
Panama	All banking institutions (commercial banks, offshore banks)	
Portugal	All monetary financial institutions other than the central bank	
Singapore	Offshore business of licensed commercial banks and merchant banks	
South Africa	All licensed banks with total international business above R100 million.	
South Korea	All financial institutions authorised to deal in foreign exchange	
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	All banks with total with foreign assets and liabilities above CHF 1 billion	
Turkey	All banks and special finance institutions	
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 providing full geographical and currency breakdowns. Includes Credit Unions and Building Societies from 2009.
United States	All depository institutions, bank holding companies and brokers and dealers with external assets or liabilities of USD 50 million or more	

Concept II-1 Reporting institutions: Number and types

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	
Chinese Taipei	No	
Curacao	No	
Cyprus	No	
Denmark	No	
Finland	No	
France	Yes	If credit institutions as defined by French rules.
Germany	No	
Greece	No	
Guernsey	No	
Hong Kong SAR	No	
India	No	
Ireland	No	
Isle of Man	No	
Italy	No	
Japan	No	
Jersey	No	
Luxembourg	No	
Macao SAR	No	
Malaysia	No	
Mexico	No	
Netherlands	No	Includes bank subsidiaries of the same banking group.
Norway	No	
Panama	No	
Portugal	No	
Singapore	No	
South Africa	No	
South Korea	No	
Spain	No	
Sweden	No	
Switzerland	No	
Turkey	No	
United Kingdom	Some	
United States	No	

Concept II-1 Reporting institutions: Number and types

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	
Chinese Taipei	No	
Curacao	No	
Cyprus	No	
Denmark	No	
Finland	No	
France	Yes	If credit institutions as defined by French rules.
Germany	No	
Greece	No	
Guernsey	No	
Hong Kong SAR	No	
India	No	
Ireland	No	
Isle of Man	No	
Italy	No	
Japan	No	
Jersey	No	
Luxembourg	No	
Macao SAR	No	
Malaysia	No	
Mexico	No	
Netherlands	No	Includes bank subsidiaries of the same banking group.
Norway	No	
Panama	No	
Portugal	No	
Singapore	No	
South Africa	No	
South Korea	No	
Spain	No	
Sweden	No	
Switzerland	No	
Turkey	No	
United Kingdom	No	
United States	Yes	

Concept II-1 Reporting institutions: Number and types

Other financial institutions, Money market funds

Australia	No
Austria	No
Bahamas	No
Bahrain	No
Belgium	Yes
Bermuda	No
Brazil	No
Canada	No
Cayman Islands	No
Chile	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
Ireland	No
Isle of Man	No
Italy	No
Japan	No
Jersey	No
Luxembourg	No
Macao SAR	No
Malaysia	No
Mexico	No
Netherlands	No
Norway	No
Panama	No
Portugal	Yes
Singapore	No
South Africa	No
South Korea	No
Spain	No
Sweden	No
Switzerland	No
Turkey	No
United Kingdom	No
United States	No

Includes bank subsidiaries of the same banking group.

Concept II-1 Reporting institutions: Number and types

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	
Chinese Taipei	No	
Curacao	No	
Cyprus	No	
Denmark	No	
Finland	No	
France	Yes	If credit institutions as defined by French rules.
Germany	No	
Greece	No	
Guernsey	No	
Hong Kong SAR	No	
India	No	
Ireland	No	
Isle of Man	No	
Italy	No	
Japan	No	
Jersey	No	
Luxembourg	No	
Macao SAR	No	
Malaysia	No	
Mexico	No	
Netherlands	No	Includes bank subsidiaries of the same banking group.
Norway	No	
Panama	No	
Portugal	No	
Singapore	No	
South Africa	No	
South Korea	No	
Spain	No	
Sweden	No	
Switzerland	No	
Turkey	No	
United Kingdom	Some	
United States	No	

Concept II-1 Reporting institutions: Number and types

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
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
Ireland	No
Isle of Man	No
Italy	Yes
Japan	No
Jersey	No
Luxembourg	No
Macao SAR	No
Malaysia	No
Mexico	No
Netherlands	No
Norway	No
Panama	No
Portugal	No
Singapore	No
South Africa	No
South Korea	No
Spain	No
Sweden	No
Switzerland	No
Turkey	No
United Kingdom	No
United States	No

Concept II-1 Reporting institutions: Number and types

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	
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	
Ireland	No	
Isle of Man	No	
Italy	No	
Japan	No	
Jersey	No	
Luxembourg	No	
Macao SAR	No	
Malaysia	No	
Mexico	No	
Netherlands	No	Includes bank subsidiaries of the same banking group.
Norway	No	
Panama	No	
Portugal	No	
Singapore	No	
South Africa	No	
South Korea	No	
Spain	No	
Sweden	No	
Switzerland	No	
Turkey	No	
United Kingdom	Part	Data from the Banking Department of the Bank of England.
United States	Liabilities	

Concept II-1 Reporting institutions: Number and types

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	
Chinese Taipei	Nearly 100	
Curacao	100	
Cyprus	100	
Denmark	100	
Finland	100	
France	Nearly 100	
Germany	100	
Greece	100	
Guernsey	Nearly 100	
Hong Kong SAR	100	
India	Approx 80	
Ireland	Nearly 100	
Isle of Man	Nearly 100	
Italy	100	
Japan	Nearly 100	
Jersey	Unknown	
Luxembourg	95	
Macao SAR	100	
Malaysia	100	
Mexico	100	
Netherlands	Grossed up to 100	Includes bank subsidiaries of the same banking group.
Norway	97/93	
Panama	100	
Portugal	100	
Singapore	Over 90	
South Africa	Nearly 100%	
South Korea	100	
Spain	Nearly 100	
Sweden	Approx 95	
Switzerland	100	
Turkey	100	
United Kingdom	100	
United States	Nearly 100	

Concept II-2 Reporting of loans and deposits

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
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
Ireland	Yes
Isle of Man	Yes
Italy	Yes
Japan	Yes
Jersey	Yes
Luxembourg	Yes
Macao SAR	Yes
Malaysia	Yes
Mexico	Yes
Netherlands	Yes
Norway	Yes
Panama	Yes
Portugal	Yes
Singapore	Yes
South Africa	Yes
South Korea	Yes
Spain	Yes
Sweden	Yes
Switzerland	Yes
Turkey	Yes
United Kingdom	Yes
United States	Yes

As from March 2004.

The relevant data are calculated by BIS by subtracting data on holdings and own issues of securities from total claims and liabilities.

From Q1 2010 onwards, loans data include all loans that have been securitized/transferred by MFIs to their own SPVs.

Concept II-2 Reporting of loans and deposits

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 (N)	
Austria	Yes (N)	
Bahamas	Yes (N)	
Bahrain	Yes (na)	na: not disclosed
Belgium	Yes (N)	
Bermuda	Yes (Y)	
Brazil	Yes (Y)	
Canada	Yes (Y)	For Loans only
Cayman Islands	Yes (both Y/N)	
Chile	Yes (N)	
Chinese Taipei	Yes (Y)	
Curacao	Yes (na)	na: not disclosed
Cyprus	Yes (N)	
Denmark	Yes (N)	
Finland	Yes (N)	
France	Yes (N)	
Germany	Yes (N)	
Greece	Yes (N)	
Guernsey	Yes (both Y/N)	
Hong Kong SAR	Yes (N)	
India	No (Y)	
Ireland	Yes (N)	
Isle of Man	Yes (both Y/N)	
Italy	Yes (N)	
Japan	Yes (N)	
Jersey	Yes	
Luxembourg	Yes (N)	
Macao SAR	Y (N)	
Malaysia	Yes (na)	na: not disclosed
Mexico	Yes (na)	na: not disclosed
Netherlands	Yes (N)	
Norway	Yes (N)	
Panama	Yes (na)	na: not disclosed
Portugal	Yes (N)	
Singapore	Yes (N)	
South Africa	Yes (N)	
South Korea	Yes (Y)	
Spain	Yes (N)	
Sweden	Yes (N)	
Switzerland	Yes (N)	
Turkey	No (Y)	
United Kingdom	Yes (N)	
United States	Yes (N)	

Concept II-2 Reporting of loans and deposits

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
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
Ireland	No
Isle of Man	No
Italy	No
Japan	No
Jersey	No
Luxembourg	No
Macao SAR	No
Malaysia	No
Mexico	No
Netherlands	No
Norway	No
Panama	Yes
Portugal	No
Singapore	No
South Africa	No
South Korea	No
Spain	No
Sweden	No
Switzerland	Yes
Turkey	Yes
United Kingdom	No
United States	No

Concept II-2 Reporting of loans and deposits

Inclusions of loans and deposits, Financial leases

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

Concept II-2 Reporting of loans and deposits

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
Chinese Taipei	No
Curacao	Yes
Cyprus	Yes
Denmark	Yes
Finland	Yes
France	Yes
Germany	Yes
Greece	No
Guernsey	Yes
Hong Kong SAR	Yes
India	Yes
Ireland	Yes
Isle of Man	Yes
Italy	Yes
Japan	Yes
Jersey	No
Luxembourg	Yes
Macao SAR	No
Malaysia	No
Mexico	Yes
Netherlands	Yes
Norway	No
Panama	Yes
Portugal	Yes
Singapore	Yes
South Africa	No
South Korea	Yes
Spain	Yes
Sweden	Yes
Switzerland	Yes
Turkey	Yes
United Kingdom	Yes
United States	Yes

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.

If not traded on a regular basis. If regularly traded, they are considered as securities and not included under "loans and deposits".

Concept II-2 Reporting of loans and deposits

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
Chinese Taipei	No
Curacao	Yes
Cyprus	Yes
Denmark	Yes
Finland	Yes
France	Yes
Germany	Yes
Greece	No
Guernsey	Yes
Hong Kong SAR	Yes
India	Yes
Ireland	Yes
Isle of Man	Yes
Italy	Yes
Japan	Yes
Jersey	Yes
Luxembourg	Yes
Macao SAR	Yes
Malaysia	Yes
Mexico	Yes
Netherlands	Yes
Norway	Yes
Panama	Yes
Portugal	Yes
Singapore	Yes
South Africa	No
South Korea	Yes
Spain	Yes
Sweden	No
Switzerland	Yes
Turkey	Yes
United Kingdom	Yes
United States	Yes

From March 2003 onwards.

Concept II-2 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	No
Cayman Islands	Yes
Chile	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
Ireland	No
Isle of Man	Yes
Italy	Yes
Japan	Yes
Jersey	Yes
Luxembourg	Yes
Macao SAR	Yes
Malaysia	Yes, we include bank-note & coin
Mexico	Yes
Netherlands	No
Norway	No
Panama	No
Portugal	Yes
Singapore	No
South Africa	Yes
South Korea	Yes
Spain	Yes
Sweden	Yes
Switzerland	Yes
Turkey	Yes
United Kingdom	Yes
United States	No

Concept II-3 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	
Chinese Taipei	Yes	
Curacao	Yes	
Cyprus	Yes	
Denmark	Yes	
Finland	Yes	
France	Yes	
Germany	Yes	
Greece	Yes	
Guernsey	Yes	Not material.
Hong Kong SAR	Yes	
India	Yes	
Ireland	Yes	
Isle of Man	Yes	Excluded when such paper
Italy	Yes	
Japan	Yes	
Jersey	No	Not aware of any activity.
Luxembourg	Yes	
Macao SAR	Yes	
Malaysia	Yes	
Mexico	No	
Netherlands	Yes	
Norway	Yes	
Panama	Yes	
Portugal	Yes	
Singapore	Yes	
South Africa	Yes	
South Korea	Yes	
Spain	Yes	
Sweden	Yes	
Switzerland	Yes	
Turkey	No	
United Kingdom	Yes	
United States	Yes	

Concept II-3 Reporting of trade-related credit

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
Chinese Taipei	No
Curacao	Yes
Cyprus	Yes
Denmark	Yes
Finland	Yes
France	Yes
Germany	Yes
Greece	Yes
Guernsey	Yes
Hong Kong SAR	Yes
India	Yes
Ireland	Yes
Isle of Man	Yes
Italy	Yes
Japan	Yes
Jersey	No
Luxembourg	Yes
Macao SAR	Yes
Malaysia	Yes
Mexico	No
Netherlands	Yes
Norway	Yes
Panama	Yes
Portugal	No
Singapore	Yes
South Africa	Yes
South Korea	Yes
Spain	No
Sweden	Yes
Switzerland	No
Turkey	No
United Kingdom	Yes
United States	Yes

Concept II-3 Reporting of trade-related credit

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
Chinese Taipei	Yes
Curacao	No
Cyprus	No
Denmark	No
Finland	No
France	No
Germany	No
Greece	No
Guernsey	No
Hong Kong SAR	No
India	No
Ireland	No
Isle of Man	No
Italy	No
Japan	No
Jersey	No
Luxembourg	No
Macao SAR	No
Malaysia	No
Mexico	No
Netherlands	No
Norway	No
Panama	No
Portugal	Yes
Singapore	No
South Africa	No
South Korea	No
Spain	Yes
Sweden	No
Switzerland	Yes
Turkey	No
United Kingdom	No
United States	No

Concept II-3 Reporting of trade-related credit

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	
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	
Ireland	Yes	
Isle of Man	Yes	
Italy	Yes	
Japan	Yes	
Jersey	No	
Luxembourg	Yes	
Macao SAR	Yes	
Malaysia	No	
Mexico	No	
Netherlands	Yes	
Norway	No	
Panama	Yes	
Portugal	Yes	
Singapore	Yes	
South Africa	Yes	
South Korea	Yes	
Spain	Yes	
Sweden	Yes	
Switzerland	Yes	
Turkey	No	
United Kingdom	Yes	
United States	Yes	

Concept II-3 Reporting of trade-related credit

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
Chinese Taipei	Yes
Curacao	No
Cyprus	Yes
Denmark	No
Finland	Yes
France	No
Germany	Yes
Greece	Yes
Guernsey	No
Hong Kong SAR	Yes
India	Yes
Ireland	na
Isle of Man	Yes
Italy	na
Japan	Yes
Jersey	No
Luxembourg	Yes
Macao SAR	No
Malaysia	No
Mexico	No
Netherlands	Yes
Norway	No
Panama	Yes
Portugal	Yes
Singapore	No
South Africa	No
South Korea	No
Spain	Yes
Sweden	No
Switzerland	No
Turkey	No
United Kingdom	Yes
United States	Yes

Not applicable (no such instrument)

Concept II-4 Reporting of trustee business

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	Would be covered if such transactions were conducted.
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	
Ireland	Yes	
Isle of Man	No	
Italy	No	
Japan	Yes	
Jersey	No	
Luxembourg	No	
Macao SAR	No	
Malaysia	No	
Mexico	No	
Netherlands	No	
Norway	No	
Panama	No	
Portugal	No	
Singapore	Yes	Excluding those trust funds administered off-balance sheet.
South Africa	Yes	
South Korea	No	
Spain	No	
Sweden	No	
Switzerland	Yes	
Turkey	No	
United Kingdom	No	
United States	No	

Concept II-4 Reporting of trustee business

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	Would be covered if such transactions were conducted.
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	
Ireland	Yes	
Isle of Man	Yes	Excluding those trust funds administered off-balance sheet.
Italy	No	
Japan	Yes	
Jersey	No	
Luxembourg	No	
Macao SAR	No	
Malaysia	No	
Mexico	No	
Netherlands	No	
Norway	No	
Panama	No	
Portugal	No	
Singapore	Yes	Excluding those trust funds administered off-balance sheet.
South Africa	Yes	
South Korea	No	
Spain	No	
Sweden	No	
Switzerland	Yes	
Turkey	No	
United Kingdom	No	
United States	Yes	

Concept II-4 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	No	
Bermuda	No	
Brazil	No	
Canada	No	
Cayman Islands	Yes	Excluding those trust funds administered off-balance sheet.
Chile	Yes	Would be covered if such transactions were conducted.
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	
Ireland	Yes	
Isle of Man	No	
Italy	No	
Japan	Yes	
Jersey	No	
Luxembourg	No	
Macao SAR	No	
Malaysia	Yes	
Mexico	No	
Netherlands	No	
Norway	No	
Panama	No	
Portugal	No	
Singapore	No	
South Africa	Yes	
South Korea	No	
Spain	No	
Sweden	No	
Switzerland	No	
Turkey	No	
United Kingdom	No	
United States	No	

Concept II-4 Reporting of trustee business

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	No	
Bermuda	No	
Brazil	No	
Canada	No	
Cayman Islands	Yes	
Chile	Yes	Would be covered if such transactions were conducted.
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	
Ireland	Yes	
Isle of Man	No	
Italy	No	
Japan	Yes	
Jersey	No	
Luxembourg	No	
Macao SAR	No	
Malaysia	Yes	
Mexico	No	
Netherlands	No	
Norway	No	
Panama	No	
Portugal	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	
South Korea	No	
Spain	No	
Sweden	No	
Switzerland	No	
Turkey	No	
United Kingdom	No	

Concept II-4 Reporting of trustee business

United States	Yes	Negotiable CDs and USD short-term securities issued by banks and others and held for foreigners' accounts. Locational banking
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	
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	
Ireland	Yes	
Isle of Man	Yes	
Italy	Yes	
Japan	Yes	
Jersey	Yes	
Luxembourg	Yes	
Macao SAR	Yes	
Malaysia	Yes	
Mexico	Yes	
Netherlands	Yes	
Norway	Yes	
Panama	Yes	Negotiable securities only.
Portugal	Yes	
Singapore	No	Separate securities data are not available.
South Africa	Yes	
South Korea	Yes	
Spain	Yes	
Sweden	Yes	
Switzerland	Yes	
Turkey	Yes	
United Kingdom	Yes	
United States	Yes	As from March 2003, negotiable CDs and short-term securities only.

Concept II-5 Reporting of banks' holdings of international debt securities

Breakdowns by currency

Australia	Yes	
Austria	Yes	
Bahamas	Yes	
Bahrain	No	
Belgium	Yes	
Bermuda	Yes	
Brazil	Yes	
Canada	Yes	
Cayman Islands	Yes	
Chile	Yes	
Chinese Taipei	Yes	
Curacao	No	
Cyprus	Yes	
Denmark	Yes	
Finland	Yes	
France	Yes	
Germany	Yes	
Greece	Yes	
Guernsey	Yes	
Hong Kong SAR	Yes	Breakdown into domestic, US dollar and total other foreign currencies only.
India	Yes	
Ireland	Yes	
Isle of Man	Yes	
Italy	Yes	
Japan	Yes	Breakdown into domestic and total foreign currency only.
Jersey	Yes	
Luxembourg	Yes	
Macao SAR	Yes	Breakdown into domestic currency, HK dollar and other foreign currencies only
Malaysia	Yes	
Mexico	Yes	
Netherlands	Yes	
Norway	Yes	
Panama	No	
Portugal	Yes	
Singapore	No	
South Africa	Yes	
South Korea	Yes	
Spain	Yes	
Sweden	Yes	
Switzerland	Yes	
Turkey	Yes	
United Kingdom	Yes	

Concept II-5 Reporting of banks' holdings of international debt securities

United States	Yes	As from March 2003, negotiable CDs and short-term securities only. Issues in foreign currencies by residents are not included, and neither are issues held as part of trustee business.
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Breakdowns by bank/non-bank

Australia	Yes	Data on securities issued by the non-bank sector in the United States a
Austria	Yes	
Bahamas	Yes	
Bahrain	No	
Belgium	Yes	
Bermuda	Yes	
Brazil	Yes	
Canada	Yes	
Cayman Islands	Yes	
Chile	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	
Ireland	Yes	
Isle of Man	Yes	
Italy	Yes	
Japan	No	
Jersey	Yes	
Luxembourg	Yes	
Macao SAR	Yes	
Malaysia	Yes	
Mexico	Yes	
Netherlands	Yes	
Norway	Yes	
Panama	Yes	
Portugal	Yes	
Singapore	No	
South Africa	Yes	
South Korea	Yes	
Spain	Yes	
Sweden	Yes	
Switzerland	Yes	
Turkey	Yes	
United Kingdom	Yes	
United States	No	

Concept II-5 Reporting of banks' holdings of international debt securities

Breakdowns by country

Australia	Yes
Austria	Yes
Bahamas	Yes
Bahrain	No
Belgium	Yes
Bermuda	Yes
Brazil	Yes
Canada	Yes
Cayman Islands	Yes
Chile	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
Ireland	Yes
Isle of Man	Yes
Italy	Yes
Japan	Yes
Jersey	Yes
Luxembourg	Yes
Macao SAR	Yes
Malaysia	Yes
Mexico	Yes
Netherlands	Yes
Norway	Yes
Panama	Yes
Portugal	Yes
Singapore	Yes
South Africa	Yes
South Korea	Yes
Spain	Yes
Sweden	Yes
Switzerland	Yes
Turkey	Yes
United Kingdom	Yes
United States	No

As from March 2004.

Concept II-5 Reporting of banks' holdings of international debt securities

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
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
Ireland	Yes
Isle of Man	Yes
Italy	Yes
Japan	Yes
Jersey	Yes
Luxembourg	Yes
Macao SAR	Yes
Malaysia	Yes
Mexico	Yes
Netherlands	Yes
Norway	Yes
Panama	Yes
Portugal	Yes
Singapore	Yes
South Africa	Yes
South Korea	Yes
Spain	Yes
Sweden	Yes
Switzerland	Yes
Turkey	Yes
United Kingdom	Yes
United States	No

Total only, without any breakdowns.

Concept II-6 Reporting of banks' own issues of international debt securities

Separate reporting of own issues of securities

Australia	Yes	
Austria	Yes	
Bahamas	Yes	
Bahrain	Yes	
Belgium	Yes	
Bermuda	Yes	
Brazil	Yes	
Canada	Yes	
Cayman Islands	Yes	
Chile	Yes	
Chinese Taipei	Yes	
Curacao	No	
Cyprus	Yes	
Denmark	Yes	
Finland	Yes	
France	Yes	
Germany	Yes	
Greece	No	No such issues are made.
Guernsey	Yes	
Hong Kong SAR	Yes	
India	Yes	
Ireland	Yes	
Isle of Man	na	na = not applicable.
Italy	Yes	
Japan	Yes	
Jersey	Yes	
Luxembourg	Yes	
Macao SAR	Yes	
Malaysia	Yes	
Mexico	Yes	
Netherlands	Yes	
Norway	Yes	
Panama	Yes	
Portugal	Yes	
Singapore	No	
South Africa	Yes	
South Korea	Yes	
Spain	Yes	
Sweden	Yes	
Switzerland	No	Not reported due to negligible amounts.
Turkey	Yes	
United Kingdom	Yes	
United States	Yes	As from March 2003.

Concept II-6 Reporting of banks' own issues of international debt securities

Definition used

Australia	All issues in domestic currency issued abroad and all issues in foreign currency	
Austria	All issues in foreign currency	
Bahamas	All issues held by non-residents	
Bahrain	All securities issued in foreign currency and in foreign markets	
Belgium	All issues in foreign currency	
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 in foreign currency and all issues abroad	
Cayman Islands	All issues in foreign currency	
Chile	All issues in foreign currency	
Chinese Taipei	All issues in foreign currency	
Curacao	Subordinated issues only	
Cyprus	All issues in domestic currency in foreign markets and all issues in foreign currencies	
Denmark	All issues in foreign currency	
Finland	All issues in foreign currency and all issues abroad	
France	All issues where the lead manager is a non-resident	
Germany	All issues in foreign currency	
Greece	na	na = not applicable.
Guernsey	All issues in domestic currency in foreign markets and all issues in foreign currency	
Hong Kong SAR	All issues held by non-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	
Ireland	All issues in foreign currency	Data are only collected on own issues of floating rate Notes
Isle of Man	na	na = not applicable.
Italy	All issues sold to non residents and all issues in foreign currency held by residents	
Japan	All issues held by non-residents and all issues in foreign currency held by residents	
Jersey	All issues in domestic currency in foreign markets and all issues in foreign currency	
Luxembourg	All issues sold to non-residents	
Macao SAR	All issues in foreign and domestic currencies sold to non-residents and residents	
Malaysia	All issues held by non-residents and all issues in foreign currencies held by residents	
Mexico	All issues sold to non-residents and all issues in foreign currency to residents	
Netherlands	All issues	

Concept II-6 Reporting of banks' own issues of international debt securities

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	
Singapore	Debt securities issued in Asian Currency Units (ACUs) in Singapore and abroad	
South Africa	All issues sold to non-residents and all issues in foreign currency to residents	
South Korea	All issues in foreign currency	
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	na	na = not applicable.
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	

Concept II-6 Reporting of banks' own issues of international debt securities

Breakdown by currency

Australia	Yes	
Austria	Yes	
Bahamas	Yes	
Bahrain	No	
Belgium	Yes	
Bermuda	Yes	
Brazil	Yes	
Canada	Yes	
Cayman Islands	Yes	
Chile	Yes	
Chinese Taipei	Yes	
Curacao	No	
Cyprus	Yes	
Denmark	Yes	
Finland	Yes	
France	Yes	
Germany	Yes	
Greece	na	na = not applicable.
Guernsey	Yes	
Hong Kong SAR	Yes	Breakdown into domestic, US dollar and total other foreign currencies only.
India	Yes	
Ireland	Yes	
Isle of Man	na	na = not applicable.
Italy	Yes	
Japan	Yes	Breakdown into domestic and total foreign currency only.
Jersey	Yes	
Luxembourg	Yes	
Macao SAR	Yes	Breakdown into domestic currency, HK dollar and other foreign currencies only
Malaysia	Yes	
Mexico	Yes	
Netherlands	Yes	
Norway	Yes	
Panama	No	
Portugal	Yes	
Singapore	No	
South Africa	Yes	
South Korea	Yes	
Spain	Yes	
Sweden	Yes	
Switzerland	na	na = not applicable.
Turkey	Yes	
United Kingdom	Yes	
United States	USD only	

Concept II-6 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	No	
Brazil	Yes	
Canada	No	
Cayman Islands	No	
Chile	Yes	
Chinese Taipei	Yes	
Curacao	No	
Cyprus	No	
Denmark	No	
Finland	No	
France	No	
Germany	No	
Greece	na	na = not applicable.
Guernsey	Yes	
Hong Kong SAR	Yes	
India	Yes	
Ireland	No	
Isle of Man	na	na = not applicable.
Italy	No	
Japan	No	
Jersey	Yes	
Luxembourg	No	
Macao SAR	Yes	
Malaysia	Yes	
Mexico	Yes	
Netherlands	No	
Norway	Yes	
Panama	Yes	
Portugal	No	
Singapore	No	
South Africa	Yes	
South Korea	Yes	
Spain	No	
Sweden	No	
Switzerland	na	na = not applicable.
Turkey	Yes	
United Kingdom	Yes	
United States	Yes	As from March 2003.

Concept II-6 Reporting of banks' own issues of international debt securities

Breakdown by country

Australia	Yes	
Austria	Yes	only for EU-countries
Bahamas	Yes	
Bahrain	No	
Belgium	No	
Bermuda	No	
Brazil	Yes	
Canada	Yes	
Cayman Islands	No	
Chile	Yes	
Chinese Taipei	Yes	
Curacao	No	
Cyprus	Yes	
Denmark	No	
Finland	Yes (estimation)	
France	No	
Germany	No	
Greece	na	na = not applicable.
Guernsey	Yes	
Hong Kong SAR	Yes	As from March 2004.
India	Yes	
Ireland	No	
Isle of Man	na	na = not applicable.
Italy	No	
Japan	Yes	
Jersey	Yes	
Luxembourg	No	In cases where the residence of the holder cannot be determined, issues are placed in the unallocated category.
Macao SAR	Yes	
Malaysia	Yes	
Mexico	Yes	
Netherlands	No	
Norway	Yes	From 2008Q2
Panama	Yes	
Portugal	No	
Singapore	No	
South Africa	Yes	
South Korea	Yes	
Spain	No	
Sweden	No	
Switzerland	na	na = not applicable.
Turkey	Yes	
United Kingdom	Yes	
United States	Yes	As from March 2003.

Concept II-6 Reporting of banks' own issues of international debt securities

Short-term securities included

Australia	Yes	
Austria	Yes	
Bahamas	Yes	
Bahrain	Yes	
Belgium	Yes	
Bermuda	Yes	
Brazil	Yes	
Canada	Yes	Would be covered if such issues were made.
Cayman Islands	Yes	
Chile	Yes	
Chinese Taipei	Yes	
Curacao	No	
Cyprus	Yes	
Denmark	Yes	
Finland	Yes	
France	Yes	
Germany	Yes	
Greece	na	na = not applicable.
Guernsey	Yes	
Hong Kong SAR	Yes	
India	Yes	
Ireland	Yes	
Isle of Man	na	na = not applicable.
Italy	Yes	
Japan	Yes	
Jersey	Yes	
Luxembourg	Yes	
Macao SAR	Yes	
Malaysia	Yes	
Mexico	Yes	
Netherlands	Yes	
Norway	Yes	
Panama	Yes	
Portugal	Yes	
Singapore	Yes	
South Africa	Yes	
South Korea	Yes	
Spain	Yes	
Sweden	Yes	
Switzerland	na	na = not applicable.
Turkey	Yes	
United Kingdom	Yes	
United States	Yes	As from March 2003.

Concept II-7 Reporting of derivative instruments

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	Other assets and liabilities include only derivative instruments at market prices.
Chinese Taipei	No	
Curacao	No	
Cyprus	Yes	
Denmark	No	
Finland	Yes	
France	No	
Germany	No	
Greece	Yes	No country/ currency breakdown available.
Guernsey	No	
Hong Kong SAR	No	
India	No	
Ireland	No	
Isle of Man	Yes	
Italy	Yes	
Japan	No	
Jersey	Yes	
Luxembourg	Yes	
Macao SAR	Yes	
Malaysia	Yes	
Mexico	Yes	
Netherlands	No	
Norway	No	
Panama	No	
Portugal	Yes	
Singapore	No	Derivative instruments on banks' balance sheets are reported under other assets and liabilities.
South Africa	Yes	
South Korea	Yes	
Spain	No	
Sweden	No	
Switzerland	No	
Turkey	No	

Concept II-7 Reporting of derivative instruments

United Kingdom	Yes
United States	No

Concept II-7 Reporting of derivative instruments

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

Australia	Yes	From March 2003.
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	Other assets and liabilities include only derivative instruments at market prices.
Chinese Taipei	No	
Curacao	No	
Cyprus	Yes	
Denmark	No	
Finland	Yes	
France	No	
Germany	No	
Greece	Yes	No country/ currency breakdown available.
Guernsey	Yes	
Hong Kong SAR	No	
India	No	
Ireland	No	
Isle of Man	Yes	
Italy	No	
Japan	Yes	From June 2010.
Jersey	Yes	
Luxembourg	Yes	
Macao SAR	No	
Malaysia	Yes	
Mexico	Yes	
Netherlands	Yes	
Norway	Yes	
Panama	No	
Portugal	Yes	
Singapore	No	Derivative instruments on banks' balance sheets are reported under other assets and liabilities.
South Africa	Yes	
South Korea	Yes	
Spain	No	
Sweden	Yes	
Switzerland	No	
Turkey	No	

Concept II-7 Reporting of derivative instruments

United Kingdom	No
United States	No

Concept II-7 Reporting of derivative instruments

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

Australia	Yes	From March 2003.
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	No country/ currency breakdown available.
Chinese Taipei	No	
Curacao	No	
Cyprus	Yes	
Denmark	No	
Finland	Yes	
France	No	
Germany	No	
Greece	Yes	No country/ currency breakdown available.
Guernsey	Yes	
Hong Kong SAR	No	
India	No	
Ireland	No	
Isle of Man	Yes	
Italy	Yes	
Japan	Yes	From June 2010.
Jersey	Yes	
Luxembourg	Yes	
Macao SAR	No	
Malaysia	Yes	
Mexico	Yes	
Netherlands	Yes	
Norway	Yes	
Panama	No	
Portugal	No	
Singapore	No	Derivative instruments on banks' balance sheets are reported under other assets and liabilities.
South Africa	Yes	
South Korea	Yes	
Spain	No	
Sweden	Yes	
Switzerland	No	
Turkey	No	
United Kingdom	No	

Concept II-7 Reporting of derivative instruments

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 (only partial assets)	
Cayman Islands	Yes	
Chile	Yes	
Chinese Taipei	Yes	
Curacao	No	
Cyprus	Yes	
Denmark	No	
Finland	Yes	For assets only, but other liabilities reported by country from 2008Q2.
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 securities from total claims and liabilities.
India	Yes	
Ireland	No	
Isle of Man	Yes	
Italy	Yes	
Japan	No	
Jersey	Yes	
Luxembourg	Yes	
Macao SAR	Yes	
Malaysia	Yes	
Mexico	Yes	
Netherlands	Yes	
Norway	Yes	
Panama	Yes	
Portugal	Yes	
Singapore	No	
South Africa	Yes	
South Korea	Yes	
Spain	Yes	For assets only
Sweden	No	
Switzerland	No	
Turkey	Yes	
United Kingdom	Yes	
United States	No	

Concept II-8 Reporting of other assets and liabilities

Breakdowns by currency

Australia	Yes
Austria	Yes
Bahamas	Yes
Bahrain	Yes
Belgium	Yes
Bermuda	Yes
Brazil	Yes
Canada	Yes (except separately for JPY)
Cayman Islands	Yes
Chile	Yes
Chinese Taipei	Yes
Curacao	No
Cyprus	Yes
Denmark	No
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 securities from total claims and liabilities.

India	Yes
Ireland	No
Isle of Man	Yes
Italy	Yes
Japan	No
Jersey	Yes
Luxembourg	Yes
Macao SAR	Yes
Malaysia	Yes
Mexico	Yes
Netherlands	Yes
Norway	Yes
Panama	No
Portugal	Yes
Singapore	No
South Africa	Yes
South Korea	Yes
Spain	Yes
Sweden	No
Switzerland	No
Turkey	Yes
United Kingdom	Yes
United States	No

Breakdown into domestic currency, HK dollar and other foreign currencies only

Concept II-8 Reporting of other assets and liabilities

Breakdowns by bank/non-bank

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

From June 2010.

For assets only, but other liabilities reported by country from 2008Q2. 2 Also includes short-term own issues of securities on the liabilities side.

The relevant data can be calculated by subtracting data on loans and deposits and data on holdings and own issues of securities from total claims and liabilities.

Concept II-8 Reporting of other assets and liabilities

United States

No

Concept II-8 Reporting of other assets and liabilities

Breakdowns by country

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

For assets only, but other liabilities reported by country from 2008Q2. 2 Also includes short-term own issues of securities on the liabilities side.

The relevant data can be calculated by subtracting data on loans and deposits and data on holdings and own issues of securities from total claims and liabilities.

For assets only, but other liabilities reported by country from 2008Q2.

Concept II-8 Reporting of other assets and liabilities

United Kingdom	Yes
United States	No

Concept II-8 Reporting of other assets and liabilities

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, working capital	
Bermuda	Equities, participations, working capital, OTC derivative instruments	
Brazil	Equities, permanent claims, participations, working capital	
Canada	Equities (asset side only)	
Cayman Islands	Equities, participations, working capital, mutual fund and investment fund units, interest payable/receivable, dividends payable	
Chile	Derivatives at market prices only	
Chinese Taipei	Equities, participations, working capital	
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 offices abroad, accrued interest payable.	
Denmark	None	
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	Also includes short-term own issues of securities on the liabilities side.
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	
Ireland	None	
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	
Luxembourg		

Concept II-8 Reporting of other assets and liabilities

Macao SAR	Equities, cheques, accrued interest receivables and payables, prepaid expenses and deferred income.	
Malaysia	All assets and liabilities other than loans, deposits and securities, including equities, participations, fixed assets and derivatives	
Mexico	Equities, participations, derivatives, purchases and sales of exchange and miscellaneous accounts receivable/payable	
Netherlands	Equities, participations, working capital	
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	
Singapore	All assets and liabilities other than "loans, debt securities, equities and deposits", including negotiable CDs, Notes and coin	
South Africa	All assets and liabilities other than loans, deposits and securities, including equities, participations, fixed assets, derivatives and other trading liabilities.	
South Korea	All assets and liabilities other than loans, deposits and securities, including equities, participations, fixed assets and derivatives	
Spain	Equities and participations	
Sweden	Shares and participation rights, derivatives, accrued resp. deferred income and expenses	
Switzerland	None	
Turkey	Equities, participations	
United Kingdom	Shares and other equity, working capital	No breakdown for working capital
United States	None	

Currency breakdown, external assets and liabilities

Bahrain	Not reported
Canada	JPY not reported separately
Curacao	Not reported
Cyprus	No gaps
Greece	No gaps
Guernsey	JPY not reported separately
Hong Kong SAR	Only into domestic USD and total other foreign currency positions
Isle of Man	No gaps
Panama	Not reported
Singapore	Not reported
South Africa	No gaps
South Korea	No gaps
United States	Only into domestic and total foreign currency positions

Concept II-9 Gaps in the disaggregated reporting of international assets and liabilities

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

Bahrain	Not reported	
Canada	JPY not reported separately	
Curacao	Not reported	
Cyprus	No gaps	
Greece	Not reported	
Guernsey	Not reported	
Hong Kong SAR	Only into domestic USD and total other foreign currency positions	
Isle of Man	No gaps (not applicable)	
Panama	Not reported	
Singapore	Not reported	
South Africa	No gaps	
South Korea	Not reported	
United States	No data on assets	Until December 2002

Sectoral breakdown

Bahrain	No gaps
Canada	No gaps
Curacao	No gaps
Cyprus	No gaps
Greece	No gaps
Guernsey	No gaps
Hong Kong SAR	No gaps
Isle of Man	No gaps
Panama	Not reported
Singapore	Only for total assets and liabilities
South Africa	No gaps
South Korea	No gaps
United States	Only for domestic currency positions

Country breakdown

Bahrain	No gaps
Canada	No gaps
Curacao	No gaps
Cyprus	No gaps
Greece	Only partial
Guernsey	No gaps
Hong Kong SAR	No gaps
Isle of Man	No gaps
Panama	Not reported
Singapore	No gaps
South Africa	No gaps
South Korea	No gaps
United States	Only partial

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

Instructions issued by central bank

Australia	No	
Austria	Yes	
Bahamas	Yes	
Bahrain	Yes	
Belgium	Yes	
Bermuda	No	
Brazil	Yes	
Canada	Yes	
Cayman Islands	Yes	
Chile	No	
Chinese Taipei	Yes	
Curacao	Yes	
Cyprus	Yes	
Denmark	Yes	
Finland	Yes	Holdings of international debt securities: Sectors are enriched from ECB's CSDB.
France	Yes	
Germany	Yes	
Greece	Yes	
Guernsey	No	
Hong Kong SAR	Yes	
India	Yes	
Ireland	No	No formal guidelines, but preference for home country definition.
Isle of Man	No	
Italy	Yes	
Japan	Yes	
Jersey	No	
Luxembourg	Yes	
Macao SAR	Yes	
Malaysia	Yes	
Mexico	Yes	
Netherlands	Yes	
Norway	Yes	
Panama	No	
Portugal	Yes	
Singapore	No	
South Africa	Yes	
South Korea	Yes	
Spain	Yes	
Sweden	Yes	
Switzerland	Yes	
Turkey	Yes	
United Kingdom	No	No formal guidelines, but preference for home country definition.
United States	Yes	

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

Recommended definition of a bank, reporting country definition

Australia	No
Austria	No
Bahamas	Yes
Bahrain	No
Belgium	No
Bermuda	Yes
Brazil	Yes
Canada	No
Cayman Islands	No
Chile	No
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
Ireland	No
Isle of Man	Yes
Italy	No
Japan	No
Jersey	No
Luxembourg	Yes
Macao SAR	No
Malaysia	No
Mexico	No
Netherlands	No
Norway	No
Panama	No
Portugal	No
Singapore	No
South Africa	No
South Korea	No
Spain	No
Sweden	No
Switzerland	No
Turkey	Yes
United Kingdom	No
United States	No

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

Recommended definition of a bank, home country definition

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

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

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	No	
Bahrain	No	
Belgium	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 guidelines to reporting banks a shift in the distribution between banks and non-bank positions occurred from 2007 Q4.
Bermuda	No	
Brazil	No	
Canada	No	
Cayman Islands	No	
Chile	No	
Chinese Taipei	No	
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 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.
Denmark	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 guidelines to reporting banks a shift in the distribution between banks and non-bank positions occurred from 2007 Q4.
Finland	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 guidelines to reporting banks a shift in the distribution between banks and non-bank positions occurred from 2007 Q4.

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

France	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 guidelines to reporting banks a shift in the distribution between banks and non-bank positions occurred from 2007 Q4.
Germany	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 guidelines to reporting banks a shift in the distribution between banks and non-bank positions occurred from 2007 Q4.
Greece	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 guidelines to reporting banks a shift in the distribution between banks and non-bank positions occurred from 2007 Q4.
Guernsey	No	
Hong Kong SAR	No	
India	No	
Ireland	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 guidelines to reporting banks a shift in the distribution between banks and non-bank positions occurred from 2007 Q4.
Isle of Man	No	
Italy	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
Japan	No	
Jersey	No	
Luxembourg	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 guidelines to reporting banks a shift in the distribution between banks and non-bank positions occurred from 2007 Q4.
Macao SAR	No	
Malaysia	No	
Mexico	No	

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

Netherlands	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 guidelines to reporting banks a shift in the distribution between banks and non-bank positions occurred from 2007 Q4.
Norway	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
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) 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.
Singapore	No	
South Africa	No	
South Korea	No	
Spain	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 guidelines to reporting banks a shift in the distribution between banks and non-bank positions occurred from 2007 Q4.
Sweden	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 guidelines to reporting banks a shift in the distribution between banks and non-bank positions occurred from 2007 Q4.
Switzerland	No	
Turkey	No	
United Kingdom	No	
United States	No	

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

Use of banks' own knowledge/practise

Australia	Yes
Austria	No
Bahamas	No
Bahrain	No
Belgium	No
Bermuda	Yes
Brazil	No
Canada	Yes
Cayman Islands	No
Chile	No
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
Ireland	No
Isle of Man	Yes
Italy	No
Japan	Yes
Jersey	Yes
Luxembourg	Yes
Macao SAR	No
Malaysia	No
Mexico	Yes
Netherlands	Yes
Norway	No
Panama	No
Portugal	No
Singapore	Yes
South Africa	Yes
South Korea	Yes
Spain	No
Sweden	Yes
Switzerland	No
Turkey	No
United Kingdom	Yes
United States	No

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

Data on total assets or liabilities

Bahrain	No gaps
Canada	No gaps
Curacao	Not reported.
Greece	Only on total assets is being reported separately
Guernsey	Not reported.
Hong Kong SAR	No gaps
Isle of Man	No gaps (Nil)
Panama	Not reported.
Singapore	Not reported.
South Africa	No gaps
South Korea	Not reported.
United States	No gaps

Currency breakdown

Bahrain	Not reported.
Canada	JPY not reported separately
Curacao	Not reported.
Greece	Only partial
Guernsey	Not reported.
Hong Kong SAR	Only into domestic USD and total other foreign currency positions
Isle of Man	No gaps (Nil)
Panama	Not reported.
Singapore	Not reported.
South Africa	No gaps
South Korea	Not reported.
United States	Only into domestic and total foreign currency positions

Sectoral breakdown

Bahrain	No gaps	Reported as positions vis-à-vis non-banks until March 2004; subsequently reported as positions vis-à-vis banks and non-banks.
Canada	No gaps	
Curacao	Not reported.	
Greece	Not reported.	
Guernsey	Not reported.	
Hong Kong SAR	Not reported.	
Isle of Man	No gaps (Nil)	
Panama	Not reported.	
Singapore	Not reported.	
South Africa	No gaps	
South Korea	Not reported.	
United States	No gaps	

Concept II-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities

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

Australia	Yes	
Austria	Yes	
Bahamas	Yes	
Bahrain	No	
Belgium	Yes	
Bermuda	Yes	
Brazil	No	
Canada	Yes	
Cayman Islands	Yes	
Chile	No	
Chinese Taipei	Yes	
Curacao	No	
Cyprus	Yes	
Denmark	Yes	
Finland	Yes	
France	Yes	
Germany	Yes	
Greece	No	
Guernsey	No	
Hong Kong SAR	Yes	As from March 2004.
India	Yes	
Ireland	Yes	
Isle of Man	Yes	
Italy	Yes	
Japan	Yes	
Jersey	No	
Luxembourg	Yes	
Macao SAR	No	
Malaysia	No	
Mexico	Yes	
Netherlands	Yes	
Norway	Yes	
Panama	No	
Portugal	Yes	Excludes claims of US official institutions.
Singapore	No	
South Africa	Yes	
South Korea	No	
Spain	Yes	
Sweden	Yes	
Switzerland	Yes	
Turkey	Yes	
United Kingdom	Yes	
United States	Yes	Excludes claims of US official institutions.

Concept II-12 Reporting of banks' positions vis-à-vis foreign and domestic official monetary authorities

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

Australia	Banks
Austria	Banks
Bahamas	Banks
Bahrain	Banks
Belgium	Banks
Bermuda	Banks
Brazil	Banks
Canada	Banks
Cayman Islands	Banks
Chile	Banks
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
Ireland	Banks
Isle of Man	Banks
Italy	Banks
Japan	Banks
Jersey	banks
Luxembourg	Banks
Macao SAR	Banks
Malaysia	Banks
Mexico	Banks
Netherlands	Banks
Norway	Banks
Panama	Not available.
Portugal	Banks
Singapore	Banks
South Africa	Banks
South Korea	...
Spain	Banks
Sweden	Banks
Switzerland	Banks
Turkey	Banks
United Kingdom	Banks
United States	Banks

Concept II-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	Yes	
Austria	Yes	
Bahamas	Yes	
Bahrain	Yes	
Belgium	Yes	
Bermuda	Not applicable	
Brazil	Yes	
Canada	Yes	Such positions are insignificant.
Cayman Islands	Yes	
Chile	Yes	
Chinese Taipei	Yes	
Curacao	Not applicable	
Cyprus	Yes	
Denmark	Yes	
Finland	Yes	
France	Yes	
Germany	Yes ¹	
Greece	Yes	
Guernsey	Not applicable	
Hong Kong SAR	No	
India	No	
Ireland	Not applicable	
Isle of Man	Not applicable	
Italy	Yes	
Japan	Yes	
Jersey	No domestic central bank	
Luxembourg	Yes	
Macao SAR	Yes	
Malaysia	Yes	
Mexico	Yes	
Netherlands	Yes	
Norway	Yes	
Panama	Yes	
Portugal	Yes	
Singapore	Yes	
South Africa	Yes	
South Korea	Yes	
Spain	Yes	
Sweden	Yes	
Switzerland	Yes	
Turkey	Yes	
United Kingdom	Yes	
United States	No	

Concept II-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, treated as positions vis-à-vis banks or non-banks

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

Concept II-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	Reporting financial institutions apply the International Financial Reporting Standards (IFRS)
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, our 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	See IAS 39
Chinese Taipei	
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 at the end of the reference month.
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).

Concept II-13 Valuation rules applied by reporting countries

India	Certain assets and most liabilities are reported at book value. Trade bills are reported with purchase/acquisition amount
Ireland	All assets are recorded at book values, ie net value of cash transactions, taking into account revaluation and internal transfers
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 General Accepted Accounting Principles in Japan (J-GAAP). Investment and underwriting portfolios are valued at cost price, the trading portfolio at market prices
Jersey	Prudential reporting largely follows accounting standards adopted by individual institutions
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	Loans are reported at nominal value, tradable securities at market value and securities held until maturity at nominal value
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)
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"
South Korea	Most assets and all liabilities are reported at cost price. Investment portfolio: Assets: market price, Liabilities: cost price

Concept II-13 Valuation rules applied by reporting countries

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	Assets are in principle reported at book value. Listed securities are reported at market price
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

Concept II-13 Valuation rules applied by reporting countries

Treatment of specific items, loans subject to trading

Australia	Market value	If active market not available, measured at amortised cost.
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		
Chile	See IAS 39	
Chinese Taipei	Face value	
Curacao		
Cyprus		
Denmark		
Finland	Face value	
France	Face value	
Germany		
Greece	Face value	
Guernsey		
Hong Kong SAR	Refer to IAS 39	
India	Marked to market	
Ireland		
Isle of Man		
Italy		
Japan	Market value	
Jersey	reported at accounting value (market)	
Luxembourg	Fair value	
Macao SAR		
Malaysia	Market value	
Mexico		
Netherlands	Nominal value	
Norway	Market value, mainly	
Panama	No	
Portugal	Treated as securities, follow IAS valuation	
Singapore	See Notes	Follows IAS Financial Accounting Standard (FRS) 39 valuations.
South Africa	See Notes	Follows IAS Financial Accounting Standard (FRS) 39 valuations.
South Korea	Cost price	
Spain	Nominal value	
Sweden	Face value	
Switzerland	Face value	
Turkey		
United Kingdom	Nominal value	
United States	Face value	

Concept II-13 Valuation rules applied by reporting countries

Treatment of specific items, loans acquired in the secondary market

Australia	Market value	
Austria	Cost price	
Bahamas		
Bahrain	Book value	
Belgium	See Notes	
Bermuda	Market value	
Brazil		
Canada	Market value	
Cayman Islands		
Chile	See IAS 39	
Chinese Taipei		
Curacao		
Cyprus		
Denmark		
Finland	Cost price	
France	Cost price	
Germany		
Greece	Face value	
Guernsey		
Hong Kong SAR	Refer to IAS 39	
India	Marked to market or cost of acquisition, whichever is less	
Ireland		
Isle of Man		
Italy		
Japan	Market value	
Jersey	reported at accounting value (amortised cost)	
Luxembourg	Fair value	
Macao SAR		
Malaysia	Market value	
Mexico		
Netherlands	Nominal value	
Norway	Market value, mainly	
Panama	No	
Portugal	Treated as securities, follow IAS valuation	
Singapore	See Notes	Follows IAS Financial Accounting Standard (FRS) 39 valuations.
South Africa	See Notes	Follows IAS Financial Accounting Standard (FRS) 39 valuations.
South Korea	Cost price	
Spain	Nominal value	
Sweden	Face value	
Switzerland	Face value	
Turkey		
United Kingdom	Nominal value	
United States	Face value	

Concept II-13 Valuation rules applied by reporting countries

Treatment of specific items, securitised loans

Australia	Market value	If active market not available, measured at amortised cost.
Austria	Cost price or market value	
Bahamas		
Bahrain	Book value	
Belgium	See Notes	Treatment depends on classification (investment book versus trading book).
Bermuda	Market value	
Brazil		
Canada	Market value for tradable loans, otherwise Face value	
Cayman Islands		
Chile	See IAS 39	
Chinese Taipei		
Curacao		
Cyprus		
Denmark		
Finland	Cost price or market value	
France		
Germany		
Greece	Face value	
Guernsey		
Hong Kong SAR	Refer to IAS 39	
India	Marked to market	
Ireland		
Isle of Man		
Italy		
Japan	Market value	
Jersey	Not significant	
Luxembourg	Fair value	
Macao SAR		
Malaysia		
Mexico		
Netherlands	Nominal value	
Norway	Market value	
Panama	No	
Portugal	(=loans sold under securitisation operations) Nominal value	
Singapore	See Notes	
South Africa	See Notes	Follows IAS Financial Accounting Standard (FRS) 39 valuations.
South Korea	Cost price	
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	

Concept II-13 Valuation rules applied by reporting countries

Treatment of specific items, discounted and zero coupon bonds

Australia	Market value	If active market not available, measured at amortised cost.
Austria	Market value	
Bahamas	Market value	
Bahrain	Book value	
Belgium	See Notes	Treatment depends on classification (investment book versus trading book).
Bermuda	Market value	
Brazil		
Canada	Market value	
Cayman Islands		
Chile	See IAS 39	
Chinese Taipei	Cost price	
Curacao		
Cyprus		
Denmark		
Finland	Market value	
France		
Germany	Cost price plus accrued interest	
Greece	Market value	
Guernsey		
Hong Kong SAR	Refer to IAS 39	
India	Book value or market value, whichever is less	
Ireland		
Isle of Man		
Italy		
Japan	Cost price	
Jersey	Not significant	
Luxembourg	Fair value except securities held to maturity	
Macao SAR		
Malaysia	Market value	
Mexico		
Netherlands	Redemption value	
Norway	Market value	
Panama	No	
Portugal	IAS valuation	
Singapore	See Notes	Follows IAS Financial Accounting Standard (FRS) 39 valuations.
South Africa	See Notes	Follows IAS Financial Accounting Standard (FRS) 39 valuations.
South Korea	Assets: market price Liabilities: cost price	
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	

Concept II-13 Valuation rules applied by reporting countries

United States

Face value

Only short-term securities are reported by US banks.

Concept II-13 Valuation rules applied by reporting countries

Treatment of specific items, other securities

Australia	Market value	If active market not available, measured at amortised cost.
Austria	Cost price or market value	
Bahamas	Market value	
Bahrain		
Belgium	See Notes	Treatment depends on classification (investment book versus trading book).
Bermuda	Market value	
Brazil		
Canada	Amortised cost or market value	
Cayman Islands		
Chile	See IAS 39	
Chinese Taipei	Cost price	
Curacao		
Cyprus		
Denmark		
Finland	Cost price or market value	
France		
Germany		
Greece	Market value	
Guernsey	Market value	
Hong Kong SAR	Refer to IAS 39	
India	Book value or market value, whichever is less	
Ireland		
Isle of Man	Market value	
Italy		
Japan	Market value	
Jersey	follows accounting treatment	
Luxembourg	Fair value except securities held to maturity	
Macao SAR		
Malaysia	Should be valued at market value	
Mexico		
Netherlands	Market value	
Norway	Market value	
Panama	Market value or amortised cost	
Portugal	IAS valuation	
Singapore	See Notes	Follows IAS Financial Accounting Standard (FRS) 39 valuations.
South Africa	See Notes	Follows IAS Financial Accounting Standard (FRS) 39 valuations.
South Korea	Assets: market price Liabilities: cost price	
Spain		
Sweden	Book value (usually market value)	
Switzerland	See Notes	Market value for trading book, cost value for financial assets and accrual method for banking book.
Turkey	Market value	
United Kingdom	Market value	

Concept II-13 Valuation rules applied by reporting countries

United States

Face value

Only short-term securities are reported by US banks.

Concept II-13 Valuation rules applied by reporting countries

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 market-to-market unrealised gains or losses are included in other assets/liabilities.
Bermuda	
Brazil	
Canada	nr
Cayman Islands	All assets are reported as per the accounting standard used by the ultimate parent (IFRS, GAAP or IAS)
Chile	Derivatives are received at face value and market value is calculated by Central Bank.
Chinese Taipei	
Curacao	
Cyprus	
Denmark	Market value
Finland	positions with positive gross market value reported as claims and positions with negative gross market value as liabilities
France	Under French GAAPs, Derivatives are either valued at historical cost or at market value depending on the purpose.
Greece	
Guernsey	
Hong Kong SAR	Refer to IAS 39
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.
Ireland	Opening/closing positions are valued on a marked-to-market basis for the beginning/end of a period and that valuation changes due to exchange rate changes are recorded as 'Exchange rate changes' whilst valuation changes due to any other changes are recorded as 'Market price and other changes'
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
Luxembourg	Fair value if included in balance sheet
Macao SAR	

Concept II-13 Valuation rules applied by reporting countries

Malaysia	Market price	
Mexico	All derivatives are reported at fair value	
Netherlands	Market value	
Norway	Market value, mainly	
Panama	No	
Portugal	IAS valuation	
Singapore	See Notes	Follows IAS Financial Accounting Standard (FRS) 39 valuations.
South Africa		
South Korea	market value	
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	Not reported	
Turkey		
United Kingdom	Market value	Derivatives are not included within the BIS Locational International Banking Statistics at a total level or within "Other Assets/Liabilities"
United States		

Concept II-14 Separate reporting of valuation changes, arrears, provisions and write-offs

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

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

Concept II-14 Separate reporting of valuation changes, arrears, provisions and write-offs

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

Australia	No	
Australia	No	
Austria	No	
Austria	No	
Bahamas	Yes	
Bahamas	Yes	
Bahrain	No	
Bahrain	No	
Belgium	No	
Belgium	No	
Bermuda	No	
Bermuda	No	
Brazil	No	
Brazil	Yes	
Canada	No	
Canada	No	
Cayman Islands	No	
Cayman Islands	No	
Chile	No	
Chile	No	
Chinese Taipei	No	
Chinese Taipei	No	
Curacao	No	
Curacao	No	
Cyprus	No	
Cyprus	No	
Denmark	No	
Denmark	No	
Finland	Yes	
Finland	Yes	From June 2010.
France	No	
France	No	
Germany	No	
Germany	No	
Greece	No	
Greece	No	
Guernsey	No	
Guernsey	No	
Hong Kong SAR	No	For reasons of confidentiality
Hong Kong SAR	No	No further breakdown available.
India	No	
India	No	
Ireland	No	
Ireland	No	
Isle of Man	No	

Concept II-14 Separate reporting of valuation changes, arrears, provisions and write-offs

Isle of Man	No	
Italy	Yes	From 2001.
Italy	No	
Japan	No	
Japan	No	
Jersey	No	
Jersey	No	
Luxembourg	No	
Luxembourg	No	
Macao SAR	No	
Macao SAR	No	
Malaysia	No	
Malaysia	No	
Mexico	No	
Mexico	No	
Netherlands	No	
Netherlands	No	
Norway	Partial	
Norway	Partial	
Panama	No	
Panama	Yes	
Portugal	No	
Portugal	No	
Singapore	No	
Singapore	No	
South Africa	Yes	
South Africa	No	
South Korea	No	
South Korea	No	
Spain	No	
Spain	No	
Sweden	No	
Sweden	No	
Switzerland	No	
Switzerland	No	
Turkey	No	
Turkey	No	
United Kingdom	Yes	
United Kingdom	No	
United States	Yes	
United States	No	

Concept II-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	Yes: three months	
Bahrain	Yes: three months	
Belgium	Yes: as interest falls due	Interest arrears overdue for lengthy periods are not included in claims and are placed in special suspense accounts.
Bermuda	Yes: three months	
Brazil	Yes: as interest falls due	
Canada	No	As a general rule, interest is accrued in a separate interest-receivable account.
Cayman Islands	Yes: three months	
Chile	Yes: each bank has its own rule in this regard	
Chinese Taipei	Yes: six months	
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	Interest in arrears is written off quite quickly and therefore in many cases not included in the reported data.
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	
Ireland	Yes: as interest falls due	Arrears of interest are reported net of provisions, and include interest capitalisation and interest suspense account entries as well.
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: as interest falls due	Interest arrears are added to outstanding claims in the half-year business period in which they arise, but in the case of continuing arrears they may be excluded in the following periods. In the case of non-payment they can be written off after one business year.
Jersey	Yes: as interest falls due	
Luxembourg	Yes: as interest falls due	
Macao SAR	Yes : as accrued	

Concept II-15 Treatment of interest arrears and provisions

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
Singapore	Yes: as interest falls due
South Africa	No

In terms of IFRS, interest in respect of external assets accounted for at amortised cost will only be included to the extent that it is recoverable. For wholesale clients, most banks will perform a recoverability test as soon as one payment is missed. For retail clients, this test will depend on the extent of technical arrears (for example late debit orders over month end or holiday periods) and specific circumstances giving rise to arrears (death, insolvency, etc).

South Korea	Yes: as interest falls due
Spain	No
Sweden	Yes: as interest falls due
Switzerland	Yes: as interest falls due
Turkey	No

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).

United Kingdom	Yes
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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
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Concept II-15 Treatment of interest arrears and provisions

Reduction of external assets due to provisions

Australia	No	Provisions created against claims on specific debtor countries are generally not deducted from statistics supplied to the BIS.
Austria	No	
Bahamas	Yes	
Bahrain	No	
Belgium	No	Claims are reported net of any impairment.
Bermuda	No	
Brazil	No	
Canada	No	
Cayman Islands	Yes	Provisions created against claims on specific debtor countries are generally not deducted from statistics supplied to the BIS.
Chile	No	
Chinese Taipei	No	
Curacao	No	
Cyprus	No	Claims are reported net of any impairment.
Denmark	No	
Finland	Yes	
France	No	
Germany	No	Provisions created against claims on specific debtor countries are generally not deducted from statistics supplied to the BIS.
Greece	No	
Guernsey	No	
Hong Kong SAR	No	
India	No	Claims are reported net of any impairment.
Ireland	Yes	
Isle of Man	Yes	
Italy	No	
Japan	No	Provisions created against claims on specific debtor countries are generally not deducted from statistics supplied to the BIS.
Jersey	Yes	
Luxembourg	No	
Macao SAR	No	
Malaysia	No	Provisions created against claims on specific debtor countries are generally not deducted from statistics supplied to the BIS.
Mexico	No	
Netherlands	No	
Norway	Yes	
Panama	Yes	Provisions created against claims on specific debtor countries are generally not deducted from statistics supplied to the BIS.
Portugal	No	
Singapore	No	
South Africa	No	
South Korea	No	Provisions created against claims on specific debtor countries are generally not deducted from statistics supplied to the BIS.
Spain	No	
Sweden	No	

Concept II-15 Treatment of interest arrears and provisions

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	

Concept II-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	By country of incorporation of ultimate parent company	
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	
Chile	Majority Ownership	
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	Provisions As from December 2006
Guernsey	Majority ownership	
Hong Kong SAR	Majority ownership	
India	According to location of head office of banks	
Ireland	Majority ownership	
Isle of Man	Majority ownership	
Italy	Only branches of foreign banks according to residence of head offices	
Japan	According to residence of final owner as confirmed by reporting banks	
Jersey	Majority ownership by bank (not holding company)	
Luxembourg	Majority ownership	
Macao SAR	Majority ownership	
Malaysia	Majority ownership	
Mexico	At least 51% ownership	
Netherlands	At least 50% ownership	
Norway	Majority ownership	
Panama	Majority ownership; branches of foreign banks according to residence of head office	
Portugal	Majority ownership	
Singapore	Majority ownership	
South Africa	Controlling interest.	
South Korea	According to residence of head office	
Spain	Controlling interest	
Sweden	At least 50% ownership	
Switzerland	Majority ownership	

Concept II-16 Reporting practices in determining the nationality of banks

Turkey	Majority ownership
United Kingdom	Majority ownership
United States	At least 25% ownership

External assets and liabilities in foreign currency, by parent country

Austria	Not reported	Only for parent country groups.
Bahrain	No gaps	
Chile		
Denmark	Not reported	
Greece	No gaps	
Guernsey	No gaps	
Hong Kong SAR	No gaps	
Ireland	No gaps	
Isle of Man	No gaps	
Jersey	No gaps	
Portugal	No gaps	
South Africa	No gaps	
South Korea	No gaps	
United States	Not reported	Until December 2002.

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

Austria		
Bahrain	Not reported	
Chile		
Denmark	No gaps	
Greece	No gaps	
Guernsey	JPY Not reported	
Hong Kong SAR	Not reported	US dollar and total other foreign currencies only.
Ireland	Not reported	
Isle of Man	No gaps	
Jersey	No gaps	
Portugal	No gaps	
South Africa	No gaps	
South Korea	No gaps	
United States	Not reported	Until December 2002.

Concept II-17 Gaps in the reporting of nationality structure data

External assets and liabilities in foreign currency, by own offices

Austria		
Bahrain	Not reported	
Chile	Not reported	
Denmark		
Greece	Not reported	
Guernsey	Not reported	
Hong Kong SAR	Not reported	Reported as from March 2004.
Ireland	No gaps	
Isle of Man	No gaps	
Jersey	Not reported	
Portugal	Not reported	
South Africa	No gaps	
South Korea	No gaps	
United States	Not reported	Until December 2002.

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

Austria		
Bahrain	Not reported	
Chile		
Denmark	No gaps	
Greece	Not reported	
Guernsey	Not reported	
Hong Kong SAR	Not reported	Reported as from March 2004.
Ireland	No gaps	
Isle of Man	No gap (Nil)	
Jersey	Not reported	
Portugal	No gaps	
South Africa	No gaps	
South Korea	Not reported	
United States	Not reported	Until December 2002.

External assets and liabilities in domestic currency, by parent country

Austria	Not reported	Only for parent country groups.
Bahrain		
Chile		
Denmark	Not reported	
Greece		
Guernsey		
Hong Kong SAR		
Ireland		
Isle of Man	No gaps	
Jersey	No gaps	
Portugal		
South Africa	No gaps	
South Korea	Not reported	
United States		

Concept II-17 Gaps in the reporting of nationality structure data

External assets and liabilities in domestic currency, by own offices

Austria	
Bahrain	Not reported
Chile	
Denmark	
Greece	Not reported
Guernsey	Not reported
Hong Kong SAR	Not reported
Ireland	
Isle of Man	No gaps
Jersey	Not reported
Portugal	
South Africa	No gaps
South Korea	Not reported
United States	

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

Austria	
Bahrain	Not reported
Chile	
Denmark	
Greece	Not reported
Guernsey	
Hong Kong SAR	
Ireland	
Isle of Man	No gap (Nil)
Jersey	Not reported
Portugal	
South Africa	No gaps
South Korea	Not reported
United States	

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

Austria	
Bahrain	Not reported
Chile	Not reported
Denmark	
Greece	
Guernsey	Not reported
Hong Kong SAR	
Ireland	
Isle of Man	
Jersey	No gaps
Portugal	Not reported
South Africa	No gaps
South Korea	Not reported
United States	