

Reporting practices by country, as of 31 December 2011

Australia

II-1 Reporting institutions: Number and types

Number of reporting institutions	73
Types of bank and bank-like reporting institutions	All licensed banks, plus selected large money market corporations and finance companies
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Over 90

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Inclusions of loans and deposits, Bank-notes and coin	Yes

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits received (funds received on a trust basis)	Yes
Holdings of securities (in banks' own name, but on behalf of third parties)	Yes
Own issues of securities (in banks' own name, but on behalf of third parties)	Yes

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes
Definition used	All issues in domestic currency issued abroad and all issues in foreign currency
Breakdown by currency	Yes

Australia

Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Short-term securities included	Yes

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	No	
Market value data included in total assets or liabilities, Exchange-traded instruments	Yes	From March 2003.
Market value data included in total assets or liabilities, OTC instruments	Yes	From March 2003.

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Types of other assets or liabilities included in the reported data	Equities, participations, derivative contracts, working capital, accrued interest

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

Instructions issued by central bank	No
Recommended definition of a bank, reporting country definition	No
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Use of banks' own knowledge/practise	Yes

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	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks

II-13 Valuation rules applied by reporting countries

General	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	
Treatment of specific items, loans subject to trading	Market value	If active market not available, measured at amortised cost.
Treatment of specific items, loans acquired in the secondary market	Market value	
Treatment of specific items, securitised loans	Market value	If active market not available, measured at amortised cost.
Treatment of specific items, discounted and zero coupon bonds	Market value	If active market not available, measured at amortised cost.
Treatment of specific items, other securities	Market value	If active market not available, measured at amortised cost.
Treatment of specific items, derivatives	Fair value	

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
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	No

Australia

Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
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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	Yes: as accrued
Reduction of external assets due to provisions	No

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality	At least 50% ownership
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Austria

II-1 Reporting institutions: Number and types

Number of reporting institutions	379
Types of bank and bank-like reporting institutions	Commercial banks, savings banks and specialised credit institutions
Other financial institutions, Trade-related	Yes
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Nearly 100

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes	
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (N)	
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No	
Inclusions of loans and deposits, Financial leases	Yes	As far as reported by credit institutions
Inclusions of loans and deposits, Promissory notes	Yes	
Inclusions of loans and deposits, Subordinated loans	Yes	
Inclusions of loans and deposits, Bank-notes and coin	No	

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Holdings of securities (in banks' own name, but on behalf of third parties)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes	
Definition used	All issues in foreign currency	
Breakdown by currency	Yes	
Breakdown by bank/non-bank	No	
Breakdown by country	Yes	only for EU-countries
Short-term securities included	Yes	

Austria

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	No
Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	No

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes	For assets only
Breakdowns by currency	Yes	
Breakdowns by bank/non-bank	Yes	
Breakdowns by country	Yes	
Types of other assets or liabilities included in the reported data	Equities, participations, shares of money market funds	

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

Instructions issued by central bank	Yes	
Recommended definition of a bank, reporting country definition	No	
Recommended definition of a bank, home country definition	No	
Recommended definition of a bank, international standard	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
Use of banks' own knowledge/practise	No	

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	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks

II-13 Valuation rules applied by reporting countries

General	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
Treatment of specific items, loans subject to trading	Face value
Treatment of specific items, loans acquired in the secondary market	Cost price
Treatment of specific items, securitised loans	Cost price or market value
Treatment of specific items, discounted and zero coupon bonds	Market value
Treatment of specific items, other securities	Cost price or market value
Treatment of specific items, derivatives	no derivatives included

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	Yes	No complete geographical breakdown
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 assets	No	
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No	

Austria

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	Yes: as interest falls due	
Reduction of external assets due to provisions	No	Provisions created against claims on specific debtor countries are generally not deducted from statistics supplied to the BIS.

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality	At least 50% ownership
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II-17 Gaps in the reporting of nationality structure data

External assets and liabilities in foreign currency, by parent country	Not reported	Only for parent country groups.
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen		
External assets and liabilities in foreign currency, by own offices		
External assets and liabilities in foreign currency, by official monetary authorities		
External assets and liabilities in domestic currency, by parent country	Not reported	Only for parent country groups.
External assets and liabilities in domestic currency, by own offices		
External assets and liabilities in domestic currency, by official monetary authorities		
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen		

Bahamas

II-1 Reporting institutions: Number and types

Number of reporting institutions	126
Types of bank and bank-like reporting institutions	All licensed banks and trusts, all institutions with external positions in excess of USD 10 million
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Over 90

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Inclusions of loans and deposits, Bank-notes and coin	Yes

II-3 Reporting of trade-related credit

Are trade bills included?	No
Criterion for inclusion, Residence of drawee	No
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	No
Is "en pension" paper included?	No

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits received (funds received on a trust basis)	Yes
Holdings of securities (in banks' own name, but on behalf of third parties)	Yes
Own issues of securities (in banks' own name, but on behalf of third parties)	Yes

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes
Definition used	All issues held by non-residents
Breakdown by currency	Yes
Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Short-term securities included	Yes

Bahamas

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	Yes
Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Types of other assets or liabilities included in the reported data	Unearned interest and fees, fixed assets, trading account assets, interest receivables/payables, accounts receivable/payable, prepaid fees, accrued expenses payable, retained earnings, capital contributions

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

Instructions issued by central bank	Yes
Recommended definition of a bank, reporting country definition	Yes
Recommended definition of a bank, home country definition	No
Recommended definition of a bank, international standard	No
Use of banks' own knowledge/practise	No

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	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks

II-13 Valuation rules applied by reporting countries

General	Reporting financial institutions apply the International Financial Reporting Standards (IFRS)
Treatment of specific items, loans subject to trading	
Treatment of specific items, loans acquired in the secondary market	
Treatment of specific items, securitised loans	
Treatment of specific items, discounted and zero coupon bonds	Market value
Treatment of specific items, other securities	Market value
Treatment of specific items, derivatives	

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

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

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	Yes: three months
Reduction of external assets due to provisions	Yes

Bahamas

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality

By country of incorporation
of ultimate parent company

Bahrain

II-1 Reporting institutions: Number and types

Number of reporting institutions	99
Types of bank and bank-like reporting institutions	All institutions (Retail Banks, Wholesale Banks)
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes	
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (na)	na: not disclosed
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No	
Inclusions of loans and deposits, Financial leases	Yes	
Inclusions of loans and deposits, Promissory notes	Yes	
Inclusions of loans and deposits, Subordinated loans	Yes	
Inclusions of loans and deposits, Bank-notes and coin	Yes	

II-3 Reporting of trade-related credit

Are trade bills included?	Yes	
Criterion for inclusion, Residence of drawee	Yes	
Criterion for inclusion, Residence of presenter	No	
Is "à forfait" trade credit included?	na	Not applicable (no such instrument).
Is "en pension" paper included?	Yes	

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	No	Off-balance sheet item, separate data not available.
Loans and deposits received (funds received on a trust basis)	No	Off-balance sheet item, separate data not available.
Holdings of securities (in banks' own name, but on behalf of third parties)	No	Off-balance sheet item, separate data not available.
Own issues of securities (in banks' own name, but on behalf of third parties)	No	Off-balance sheet item, separate data not available.

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

Separate reporting of securities	Yes	
Breakdowns by currency	No	
Breakdowns by bank/non-bank	No	Data on securities issued by the non-bank sector in the United States a
Breakdowns by country	No	
Short-term securities included	Yes	

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

Separate reporting of own issues of securities	Yes	
Definition used	All securities issued in foreign currency and in foreign markets	
Breakdown by currency	No	
Breakdown by bank/non-bank	No	
Breakdown by country	No	

Bahrain

Short-term securities included	Yes
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II-7 Reporting of derivative instruments

Separate reporting of market value data possible	No
Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	No

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Types of other assets or liabilities included in the reported data	Equities, working capital, fixed assets and other unclassified positions

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

Currency breakdown, external assets and liabilities	Not reported
Currency breakdown, positions vis-à-vis official monetary authorities	Not reported
Sectoral breakdown	No gaps
Country breakdown	No gaps

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

Instructions issued by central bank	Yes
Recommended definition of a bank, reporting country definition	No
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Use of banks' own knowledge/practise	No

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

Data on total assets or liabilities	No gaps
Currency breakdown	Not reported.
Sectoral breakdown	No gaps

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	No
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks

II-13 Valuation rules applied by reporting countries

General	Book value
Treatment of specific items, loans subject to trading	
Treatment of specific items, loans acquired in the secondary market	Book value
Treatment of specific items, securitised loans	Book value
Treatment of specific items, discounted and zero coupon bonds	Book value
Treatment of specific items, other securities	
Treatment of specific items, derivatives	

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
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	No

Bahrain

Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
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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	Yes: three months
Reduction of external assets due to provisions	No

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality	Majority ownership
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II-17 Gaps in the reporting of nationality structure data

External assets and liabilities in foreign currency, by parent country	No gaps
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	Not reported
External assets and liabilities in foreign currency, by own offices	Not reported
External assets and liabilities in foreign currency, by official monetary authorities	Not reported
External assets and liabilities in domestic currency, by parent country	
External assets and liabilities in domestic currency, by own offices	Not reported
External assets and liabilities in domestic currency, by official monetary authorities	Not reported
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	Not reported

Belgium

II-1 Reporting institutions: Number and types

Number of reporting institutions	121
Types of bank and bank-like reporting institutions	All credit institutions (108) and money market funds (13)
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	Yes
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Inclusions of loans and deposits, Bank-notes and coin	Yes

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits received (funds received on a trust basis)	Yes
Holdings of securities (in banks' own name, but on behalf of third parties)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes
Definition used	All issues in foreign currency
Breakdown by currency	Yes
Breakdown by bank/non-bank	No
Breakdown by country	No
Short-term securities included	Yes

II-7 Reporting of derivative instruments

Belgium

Separate reporting of market value data possible	No
Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	No

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Types of other assets or liabilities included in the reported data	Equities, participations, working capital

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

Instructions issued by central bank	Yes	
Recommended definition of a bank, reporting country definition	No	
Recommended definition of a bank, home country definition	Yes	
Recommended definition of a bank, international standard	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.
Use of banks' own knowledge/practise	No	

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	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks

II-13 Valuation rules applied by reporting countries

General	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	
Treatment of specific items, loans subject to trading	See Notes	Market value in case of liquid market, otherwise at the lower of cost and market price.
Treatment of specific items, loans acquired in the secondary market	See Notes	
Treatment of specific items, securitised loans	See Notes	Treatment depends on classification (investment book versus trading book).
Treatment of specific items, discounted and zero coupon bonds	See Notes	Treatment depends on classification (investment book versus trading book).
Treatment of specific items, other securities	See Notes	Treatment depends on classification (investment book versus trading book).

Belgium

Treatment of specific items, derivatives

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.

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

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

No

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

No

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

No

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

Yes: as interest falls due

Interest arrears overdue for lengthy periods are not included in claims and are placed in special suspense accounts.

Reduction of external assets due to provisions

No

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality

Majority ownership

Bermuda

II-1 Reporting institutions: Number and types

Number of reporting institutions	4
Types of bank and bank-like reporting institutions	All licensed banks
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (Y)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Inclusions of loans and deposits, Bank-notes and coin	Yes

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Holdings of securities (in banks' own name, but on behalf of third parties)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes
Definition used	All issues in foreign currency
Breakdown by currency	Yes
Breakdown by bank/non-bank	No
Breakdown by country	No
Short-term securities included	Yes

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	Yes
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Bermuda

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

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Types of other assets or liabilities included in the reported data	Equities, participations, working capital, OTC derivative instruments

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

Instructions issued by central bank	No
Recommended definition of a bank, reporting country definition	Yes
Recommended definition of a bank, home country definition	No
Recommended definition of a bank, international standard	No
Use of banks' own knowledge/practise	Yes

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	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Not applicable
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Not applicable

II-13 Valuation rules applied by reporting countries

General	All assets and liabilities are recorded at market value
Treatment of specific items, loans subject to trading	None
Treatment of specific items, loans acquired in the secondary market	Market value
Treatment of specific items, securitised loans	Market value
Treatment of specific items, discounted and zero coupon bonds	Market value
Treatment of specific items, other securities	Market value
Treatment of specific items, derivatives	

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
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	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No

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	Yes: three months
Reduction of external assets due to provisions	No

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality	Majority ownership
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Brazil

II-1 Reporting institutions: Number and types

Number of reporting institutions	73	Includes bank subsidiaries of the same banking group
Types of bank and bank-like reporting institutions	Commercial banks and savings banks	
Other financial institutions, Trade-related	No	
Other financial institutions, Securities brokers/ houses	No	
Other financial institutions, Money market funds	No	
Other financial institutions, Other	No	
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No	
Official institutions, Central bank	No	
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Nearly 100	

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (Y)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Inclusions of loans and deposits, Bank-notes and coin	Yes

II-3 Reporting of trade-related credit

Are trade bills included?	Yes	When considered as international claims by reporting banks.
Criterion for inclusion, Residence of drawee	Yes	
Criterion for inclusion, Residence of presenter	No	
Is "à forfait" trade credit included?	Yes	
Is "en pension" paper included?	Yes	

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Holdings of securities (in banks' own name, but on behalf of third parties)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes
Definition used	All issues held by non-residents and all issues in foreign currency held by residents
Breakdown by currency	Yes
Breakdown by bank/non-bank	Yes
Breakdown by country	Yes

Brazil

Short-term securities included	Yes	
II-7 Reporting of derivative instruments		
Separate reporting of market value data possible	No	Derivative instruments on banks' balance sheets are reported under other assets and liabilities.
Market value data included in total assets or liabilities, Exchange-traded instruments	No	Derivative instruments on banks' balance sheets are reported under other assets and liabilities.
Market value data included in total assets or liabilities, OTC instruments	No	Derivative instruments on banks' balance sheets are reported under other assets and liabilities.
II-8 Reporting of other assets and liabilities		
Separate reporting of other assets and liabilities	Yes	
Breakdowns by currency	Yes	
Breakdowns by bank/non-bank	Yes	
Breakdowns by country	Yes	
Types of other assets or liabilities included in the reported data	Equities, permanent claims, participations, working capital	
II-10 Reporting practices regarding the distinction between bank and non-bank positions		
Instructions issued by central bank	Yes	
Recommended definition of a bank, reporting country definition	Yes	
Recommended definition of a bank, home country definition	No	
Recommended definition of a bank, international standard	No	
Use of banks' own knowledge/practise	No	
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	No	
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks	
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes	
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks	
II-13 Valuation rules applied by reporting countries		
General	All assets are reported at market value	
Treatment of specific items, loans subject to trading		
Treatment of specific items, loans acquired in the secondary market		
Treatment of specific items, securitised loans		
Treatment of specific items, discounted and zero coupon bonds		
Treatment of specific items, other securities		
Treatment of specific items, derivatives		
II-14 Separate reporting of valuation changes, arrears, provisions and write-offs		
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No	
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No	
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	Yes	
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	Yes: as interest falls due	

Brazil

Reduction of external assets due to provisions

No

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality

More than 50% ownership
of voting right shares

Canada

II-1 Reporting institutions: Number and types

Number of reporting institutions	78	
Types of bank and bank-like reporting institutions	All licenced banks authorized under the Bank Act S.C. 1991	
Other financial institutions, Trade-related	No	
Other financial institutions, Securities brokers/ houses	Yes	Includes only securities brokers/houses that are subsidiaries of banks
Other financial institutions, Money market funds	No	
Other financial institutions, Other	No	
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No	
Official institutions, Central bank	No	
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Nearly 100	

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes	
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (Y)	For Loans only
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No	
Inclusions of loans and deposits, Financial leases	Yes	
Inclusions of loans and deposits, Promissory notes	Yes	
Inclusions of loans and deposits, Subordinated loans	Yes	
Inclusions of loans and deposits, Bank-notes and coin	No	

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Holdings of securities (in banks' own name, but on behalf of third parties)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes
Definition used	All subordinated issues in foreign currency and all issues abroad
Breakdown by currency	Yes
Breakdown by bank/non-bank	No
Breakdown by country	Yes

Canada

Short-term securities included	Yes	Would be covered if such issues were made.
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II-7 Reporting of derivative instruments

Separate reporting of market value data possible	No
Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	No

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes (only partial assets)
Breakdowns by currency	Yes (except separately for JPY)
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Types of other assets or liabilities included in the reported data	Equities (asset side only)

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

Currency breakdown, external assets and liabilities	JPY not reported separately
Currency breakdown, positions vis-à-vis official monetary authorities	JPY not reported separately
Sectoral breakdown	No gaps
Country breakdown	No gaps

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

Instructions issued by central bank	Yes
Recommended definition of a bank, reporting country definition	No
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Use of banks' own knowledge/practise	Yes

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

Data on total assets or liabilities	No gaps
Currency breakdown	JPY not reported separately
Sectoral breakdown	No gaps

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	Yes	
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks	
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes	Such positions are insignificant.
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks	

II-13 Valuation rules applied by reporting countries

General	As of January 2011, our reporting financial institutions follow the International Financial Reporting Standards (IFRS).
Treatment of specific items, loans subject to trading	Market value
Treatment of specific items, loans acquired in the secondary market	Market value
Treatment of specific items, securitised loans	Market value for tradable loans, otherwise Face value
Treatment of specific items, discounted and zero coupon bonds	Market value
Treatment of specific items, other securities	Amortised cost or market value
Treatment of specific items, derivatives	nr

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

Canada

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

No

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

No

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

No

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

No

As a general rule, interest is accrued in a separate interest-receivable account.

Reduction of external assets due to provisions

No

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality

Majority ownership

Cayman Islands

II-1 Reporting institutions: Number and types

Number of reporting institutions	234
Types of bank and bank-like reporting institutions	All category "A" and "B" banks conducting banking business
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100%

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (both Y/N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Inclusions of loans and deposits, Bank-notes and coin	Yes

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes	Excluding those trust funds administered off-balance sheet.
Loans and deposits received (funds received on a trust basis)	Yes	Excluding those trust funds administered off-balance sheet.
Holdings of securities (in banks' own name, but on behalf of third parties)	Yes	Excluding those trust funds administered off-balance sheet.
Own issues of securities (in banks' own name, but on behalf of third parties)	Yes	

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes
Definition used	All issues in foreign currency
Breakdown by currency	Yes
Breakdown by bank/non-bank	No

Cayman Islands

Breakdown by country	No
Short-term securities included	Yes

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	No	Derivative instruments on banks' balance sheets are reported under other assets and liabilities.
Market value data included in total assets or liabilities, Exchange-traded instruments	No	Derivative instruments on banks' balance sheets are reported under other assets and liabilities.
Market value data included in total assets or liabilities, OTC instruments	No	Derivative instruments on banks' balance sheets are reported under other assets and liabilities.

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Types of other assets or liabilities included in the reported data	Equities, participations, working capital, mutual fund and investment fund units, interest payable/receivable, dividends payable

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

Instructions issued by central bank	Yes
Recommended definition of a bank, reporting country definition	No
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Use of banks' own knowledge/practise	No

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	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks

II-13 Valuation rules applied by reporting countries

General	All assets are reported as per the accounting standard used by the ultimate parent (IFRS, GAAP or IAS)
Treatment of specific items, loans subject to trading	
Treatment of specific items, loans acquired in the secondary market	
Treatment of specific items, securitised loans	
Treatment of specific items, discounted and zero coupon bonds	
Treatment of specific items, other securities	
Treatment of specific items, derivatives	All assets are reported as per the accounting standard used by the ultimate parent (IFRS, GAAP or IAS)

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
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Cayman Islands

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	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No

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	Yes: three months
Reduction of external assets due to provisions	Yes

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality	Majority ownership
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Chile

II-1 Reporting institutions: Number and types

Number of reporting institutions	24
Types of bank and bank-like reporting institutions	Commercial banks
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Inclusions of loans and deposits, Bank-notes and coin	Yes

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes	Would be covered if such transactions were conducted.
Loans and deposits received (funds received on a trust basis)	Yes	Would be covered if such transactions were conducted.
Holdings of securities (in banks' own name, but on behalf of third parties)	Yes	Would be covered if such transactions were conducted.
Own issues of securities (in banks' own name, but on behalf of third parties)	Yes	Would be covered if such transactions were conducted.

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes
Definition used	All issues in foreign currency
Breakdown by currency	Yes
Breakdown by bank/non-bank	Yes
Breakdown by country	Yes

Chile

Short-term securities included	Yes	
II-7 Reporting of derivative instruments		
Separate reporting of market value data possible	Yes	Other assets and liabilities include only derivative instruments at market prices.
Market value data included in total assets or liabilities, Exchange-traded instruments	Yes	Other assets and liabilities include only derivative instruments at market prices.
Market value data included in total assets or liabilities, OTC instruments	Yes	No country/ currency breakdown available.
II-8 Reporting of other assets and liabilities		
Separate reporting of other assets and liabilities	Yes	
Breakdowns by currency	Yes	
Breakdowns by bank/non-bank	Yes	
Breakdowns by country	Yes	
Types of other assets or liabilities included in the reported data	Derivatives at market prices only	
II-10 Reporting practices regarding the distinction between bank and non-bank positions		
Instructions issued by central bank	No	
Recommended definition of a bank, reporting country definition	No	
Recommended definition of a bank, home country definition	Yes	
Recommended definition of a bank, international standard	No	
Use of banks' own knowledge/practise	No	
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	No	
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks	
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes	
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks	
II-13 Valuation rules applied by reporting countries		
General	See IAS 39	
Treatment of specific items, loans subject to trading	See IAS 39	
Treatment of specific items, loans acquired in the secondary market	See IAS 39	
Treatment of specific items, securitised loans	See IAS 39	
Treatment of specific items, discounted and zero coupon bonds	See IAS 39	
Treatment of specific items, other securities	See IAS 39	
Treatment of specific items, derivatives	Derivatives are received at face value and market value is calculated by Central Bank.	
II-14 Separate reporting of valuation changes, arrears, provisions and write-offs		
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No	
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	No	
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No	
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	Yes: each bank has its own rule in this regard	
Reduction of external assets due to provisions	No	

Chile

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality

Majority Ownership

II-17 Gaps in the reporting of nationality structure data

External assets and liabilities in foreign currency, by parent country

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

External assets and liabilities in foreign currency, by own offices Not reported

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

External assets and liabilities in domestic currency, by parent country

External assets and liabilities in domestic currency, by own offices

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

External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen Not reported

Chinese Taipei

II-1 Reporting institutions: Number and types

Number of reporting institutions	68
Types of bank and bank-like reporting institutions	All authorised foreign exchange banks
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Nearly 100

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (Y)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Financial leases	No
Inclusions of loans and deposits, Promissory notes	No
Inclusions of loans and deposits, Subordinated loans	No
Inclusions of loans and deposits, Bank-notes and coin	Yes

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	No
Criterion for inclusion, Residence of presenter	Yes
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits received (funds received on a trust basis)	Yes
Holdings of securities (in banks' own name, but on behalf of third parties)	Yes
Own issues of securities (in banks' own name, but on behalf of third parties)	Yes

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes
Definition used	All issues in foreign currency
Breakdown by currency	Yes
Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Short-term securities included	Yes

II-7 Reporting of derivative instruments

Chinese Taipei

Separate reporting of market value data possible	No
Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	No

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Types of other assets or liabilities included in the reported data	Equities, participations, working capital

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

Instructions issued by central bank	Yes
Recommended definition of a bank, reporting country definition	Yes
Recommended definition of a bank, home country definition	No
Recommended definition of a bank, international standard	No
Use of banks' own knowledge/practise	Yes

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	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks

II-13 Valuation rules applied by reporting countries

General	
Treatment of specific items, loans subject to trading	Face value
Treatment of specific items, loans acquired in the secondary market	
Treatment of specific items, securitised loans	
Treatment of specific items, discounted and zero coupon bonds	Cost price
Treatment of specific items, other securities	Cost price
Treatment of specific items, derivatives	

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
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	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No

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	Yes: six months
Reduction of external assets due to provisions	No

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality	Majority ownership
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Curacao

II-1 Reporting institutions: Number and types

Number of reporting institutions	32
Types of bank and bank-like reporting institutions	Offices conducting offshore business exclusively
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	No
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]	Yes (na) na: not disclosed
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Inclusions of loans and deposits, Bank-notes and coin	Yes

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	No
Is "en pension" paper included?	No

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Holdings of securities (in banks' own name, but on behalf of third parties)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

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

Separate reporting of securities	No
Breakdowns by currency	No
Breakdowns by bank/non-bank	No
Breakdowns by country	No
Short-term securities included	No

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

Separate reporting of own issues of securities	No
Definition used	Subordinated issues only
Breakdown by currency	No
Breakdown by bank/non-bank	No
Breakdown by country	No
Short-term securities included	No

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	No
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Curacao

Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	No

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	No
Breakdowns by currency	No
Breakdowns by bank/non-bank	No
Breakdowns by country	No
Types of other assets or liabilities included in the reported data	None

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

Currency breakdown, external assets and liabilities	Not reported
Currency breakdown, positions vis-à-vis official monetary authorities	Not reported
Sectoral breakdown	No gaps
Country breakdown	No gaps

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

Instructions issued by central bank	Yes
Recommended definition of a bank, reporting country definition	No
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Use of banks' own knowledge/practise	Yes

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

Data on total assets or liabilities	Not reported.
Currency breakdown	Not reported.
Sectoral breakdown	Not reported.

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	No
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Not available.
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Not applicable
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Not applicable

II-13 Valuation rules applied by reporting countries

General	All assets are reported at book value
Treatment of specific items, loans subject to trading	
Treatment of specific items, loans acquired in the secondary market	
Treatment of specific items, securitised loans	
Treatment of specific items, discounted and zero coupon bonds	
Treatment of specific items, other securities	
Treatment of specific items, derivatives	

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
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	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No

II-15 Treatment of interest arrears and provisions

Curacao

Inclusion of interest arrears in external assets: if yes, period for which interest must be in arrears	Yes: as interest falls due
Reduction of external assets due to provisions	No

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality	Majority ownership
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Cyprus

II-1 Reporting institutions: Number and types

Number of reporting institutions	155
Types of bank and bank-like reporting institutions	All credit institutions including co-operative credit institutions
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Inclusions of loans and deposits, Bank-notes and coin	Yes

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits received (funds received on a trust basis)	Yes
Holdings of securities (in banks' own name, but on behalf of third parties)	Yes
Own issues of securities (in banks' own name, but on behalf of third parties)	Yes

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes
Definition used	All issues in domestic currency in foreign markets and all issues in foreign currencies
Breakdown by currency	Yes
Breakdown by bank/non-bank	No
Breakdown by country	Yes
Short-term securities included	Yes

Cyprus

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	Yes
Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Types of other assets or liabilities included in the reported data	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.

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

Currency breakdown, external assets and liabilities	No gaps
Currency breakdown, positions vis-à-vis official monetary authorities	No gaps
Sectoral breakdown	No gaps
Country breakdown	No gaps

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

Instructions issued by central bank	Yes	
Recommended definition of a bank, reporting country definition	No	
Recommended definition of a bank, home country definition	No	
Recommended definition of a bank, international standard	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.
Use of banks' own knowledge/practise	No	

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	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks

II-13 Valuation rules applied by reporting countries

Cyprus

General	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.
Treatment of specific items, loans subject to trading	
Treatment of specific items, loans acquired in the secondary market	
Treatment of specific items, securitised loans	
Treatment of specific items, discounted and zero coupon bonds	
Treatment of specific items, other securities	
Treatment of specific items, derivatives	

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
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	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No

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	Yes; as interest falls due
Reduction of external assets due to provisions	No

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality	Branches of foreign banks according to the residence of head offices and for subsidiaries according to the location of the parent bank.
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Denmark

II-1 Reporting institutions: Number and types

Number of reporting institutions	140
Types of bank and bank-like reporting institutions	All authorised banks
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Inclusions of loans and deposits, Bank-notes and coin	No

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	No

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Holdings of securities (in banks' own name, but on behalf of third parties)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes
Definition used	All issues in foreign currency
Breakdown by currency	Yes
Breakdown by bank/non-bank	No
Breakdown by country	No
Short-term securities included	Yes

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	No
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Denmark

Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	No

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	No
Breakdowns by currency	No
Breakdowns by bank/non-bank	No
Breakdowns by country	No
Types of other assets or liabilities included in the reported data	None

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

Instructions issued by central bank	Yes	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.
Recommended definition of a bank, reporting country definition	No	
Recommended definition of a bank, home country definition	Yes	
Recommended definition of a bank, international standard	EC	
Use of banks' own knowledge/practise	Yes	

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	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks

II-13 Valuation rules applied by reporting countries

General	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)
Treatment of specific items, loans subject to trading	
Treatment of specific items, loans acquired in the secondary market	
Treatment of specific items, securitised loans	
Treatment of specific items, discounted and zero coupon bonds	
Treatment of specific items, other securities	
Treatment of specific items, derivatives	Market value

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
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	No

Denmark

Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
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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	Yes: as interest falls due
Reduction of external assets due to provisions	No

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality	Majority ownership
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II-17 Gaps in the reporting of nationality structure data

External assets and liabilities in foreign currency, by parent country	Not reported
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	No gaps
External assets and liabilities in foreign currency, by own offices	
External assets and liabilities in foreign currency, by official monetary authorities	No gaps
External assets and liabilities in domestic currency, by parent country	Not reported
External assets and liabilities in domestic currency, by own offices	
External assets and liabilities in domestic currency, by official monetary authorities	
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	

Finland

II-1 Reporting institutions: Number and types

Number of reporting institutions	324
Types of bank and bank-like reporting institutions	All credit institutions
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Inclusions of loans and deposits, Bank-notes and coin	Yes

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Holdings of securities (in banks' own name, but on behalf of third parties)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes
Definition used	All issues in foreign currency and all issues abroad
Breakdown by currency	Yes
Breakdown by bank/non-bank	No
Breakdown by country	Yes (estimation)
Short-term securities included	Yes

II-7 Reporting of derivative instruments

Finland

Separate reporting of market value data possible	Yes
Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes	For assets only, but other liabilities reported by country from 2008Q2.
Breakdowns by currency	Yes	
Breakdowns by bank/non-bank	Yes	From June 2010.
Breakdowns by country	Yes	
Types of other assets or liabilities included in the reported data	Equities, mutual fund and investment fund units, participations, working capital, derivatives, accrued interest and items in the course of collection	

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

Instructions issued by central bank	Yes	Holdings of international debt securities: Sectors are enriched from ECB's CSDB.
Recommended definition of a bank, reporting country definition	No	
Recommended definition of a bank, home country definition	Yes	
Recommended definition of a bank, international standard	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.
Use of banks' own knowledge/practise	No	

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	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks

II-13 Valuation rules applied by reporting countries

General	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
Treatment of specific items, loans subject to trading	Face value
Treatment of specific items, loans acquired in the secondary market	Cost price
Treatment of specific items, securitised loans	Cost price or market value
Treatment of specific items, discounted and zero coupon bonds	Market value
Treatment of specific items, other securities	Cost price or market value

Finland

Treatment of specific items, derivatives

positions with positive gross market value reported as claims and positions with negative gross market value as liabilities

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

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

Yes

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

Yes

From June 2010.

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

Yes

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

Yes: as interest falls due

Reduction of external assets due to provisions

Yes

Claims are reported net of any impairment.

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality

Majority ownership

France

II-1 Reporting institutions: Number and types

Number of reporting institutions	366	
Types of bank and bank-like reporting institutions	All authorised credit institutions	
Other financial institutions, Trade-related	Yes	If credit institutions as defined by French rules.
Other financial institutions, Securities brokers/ houses	Yes	If credit institutions as defined by French rules.
Other financial institutions, Money market funds	No	
Other financial institutions, Other	Yes	If credit institutions as defined by French rules.
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No	
Official institutions, Central bank	No	
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Nearly 100	

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes	
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (N)	
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No	
Inclusions of loans and deposits, Financial leases	No	
Inclusions of loans and deposits, Promissory notes	Yes	
Inclusions of loans and deposits, Subordinated loans	Yes	From March 2003 onwards.
Inclusions of loans and deposits, Bank-notes and coin	No	

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	No

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Holdings of securities (in banks' own name, but on behalf of third parties)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes
Definition used	All issues where the lead manager is a non-resident
Breakdown by currency	Yes
Breakdown by bank/non-bank	No
Breakdown by country	No
Short-term securities included	Yes

France

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	No
Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	No

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes	
Breakdowns by currency	Yes	
Breakdowns by bank/non-bank	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.
Breakdowns by country	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.
Types of other assets or liabilities included in the reported data	Equities and shares of money market mutual funds	Also includes short-term own issues of securities on the liabilities side.

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

Instructions issued by central bank	Yes	
Recommended definition of a bank, reporting country definition	Yes	
Recommended definition of a bank, home country definition	No	
Recommended definition of a bank, international standard	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.
Use of banks' own knowledge/practise	No	

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	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks

II-13 Valuation rules applied by reporting countries

General	Investment and underwriting portfolios are valued at cost price, the trading portfolio at market prices
Treatment of specific items, loans subject to trading	Face value
Treatment of specific items, loans acquired in the secondary market	Cost price
Treatment of specific items, securitised loans	

France

Treatment of specific items, discounted and zero coupon bonds

Treatment of specific items, other securities

Treatment of specific items, derivatives

Under French GAAPs,
Derivatives are either
valued at historical cost or
at market value depending
on the purpose.

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

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

No

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

No

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

No

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

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).

Reduction of external assets due to provisions

No

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality

Majority ownership

Germany

II-1 Reporting institutions: Number and types

Number of reporting institutions	1900
Types of bank and bank-like reporting institutions	All credit institutions
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Inclusions of loans and deposits, Bank-notes and coin	Yes

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Holdings of securities (in banks' own name, but on behalf of third parties)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes
Definition used	All issues in foreign currency
Breakdown by currency	Yes
Breakdown by bank/non-bank	No
Breakdown by country	No
Short-term securities included	Yes

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	No
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Germany

Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	No

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	No
Breakdowns by country	Yes
Types of other assets or liabilities included in the reported data	Equities, participations, working capital

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

Instructions issued by central bank	Yes
Recommended definition of a bank, reporting country definition	No
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	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.

Use of banks' own knowledge/practise	No
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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	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes ¹
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks

II-13 Valuation rules applied by reporting countries

General	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
Treatment of specific items, loans subject to trading	
Treatment of specific items, loans acquired in the secondary market	
Treatment of specific items, securitised loans	
Treatment of specific items, discounted and zero coupon bonds	Cost price plus accrued interest
Treatment of specific items, other securities	

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	Yes
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No

Germany

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

No

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

Yes: as interest falls due

Interest in arrears is written off quite quickly and therefore in many cases not included in the reported data.

Reduction of external assets due to provisions

No

Provisions created against claims on specific debtor countries are generally not deducted from statistics supplied to the BIS.

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality

Majority ownership

Greece

II-1 Reporting institutions: Number and types

Number of reporting institutions	58
Types of bank and bank-like reporting institutions	All credit institutions
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Financial leases	No
Inclusions of loans and deposits, Promissory notes	No
Inclusions of loans and deposits, Subordinated loans	No
Inclusions of loans and deposits, Bank-notes and coin	No

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Holdings of securities (in banks' own name, but on behalf of third parties)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	No	No such issues are made.
Definition used	na	na = not applicable.
Breakdown by currency	na	na = not applicable.
Breakdown by bank/non-bank	na	na = not applicable.
Breakdown by country	na	na = not applicable.
Short-term securities included	na	na = not applicable.

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	Yes	No country/ currency breakdown available.
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Greece

Market value data included in total assets or liabilities, Exchange-traded instruments	Yes	No country/ currency breakdown available.
Market value data included in total assets or liabilities, OTC instruments	Yes	No country/ currency breakdown available.

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Types of other assets or liabilities included in the reported data	Equities

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

Currency breakdown, external assets and liabilities	No gaps
Currency breakdown, positions vis-à-vis official monetary authorities	Not reported
Sectoral breakdown	No gaps
Country breakdown	Only partial

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

Instructions issued by central bank	Yes	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.
Recommended definition of a bank, reporting country definition	No	
Recommended definition of a bank, home country definition	Yes	
Recommended definition of a bank, international standard	EC	
Use of banks' own knowledge/practise	No	

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

Data on total assets or liabilities	Only on total assets is being reported separately
Currency breakdown	Only partial
Sectoral breakdown	Not reported.

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	No
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks

II-13 Valuation rules applied by reporting countries

General	All securities are recorded at market prices, loans and deposits at face value
Treatment of specific items, loans subject to trading	Face value
Treatment of specific items, loans acquired in the secondary market	Face value
Treatment of specific items, securitised loans	Face value
Treatment of specific items, discounted and zero coupon bonds	Market value
Treatment of specific items, other securities	Market value

Greece

Treatment of specific items, derivatives

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
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	No

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	Yes: as interest falls due
Reduction of external assets due to provisions	No

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality	Majority ownership	Provisions As from December 2006
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II-17 Gaps in the reporting of nationality structure data

External assets and liabilities in foreign currency, by parent country	No gaps
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	No gaps
External assets and liabilities in foreign currency, by own offices	Not reported
External assets and liabilities in foreign currency, by official monetary authorities	Not reported
External assets and liabilities in domestic currency, by parent country	
External assets and liabilities in domestic currency, by own offices	Not reported
External assets and liabilities in domestic currency, by official monetary authorities	Not reported
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	

Guernsey

II-1 Reporting institutions: Number and types

Number of reporting institutions	44
Types of bank and bank-like reporting institutions	All licensed banks
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Nearly 100

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (both Y/N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Inclusions of loans and deposits, Bank-notes and coin	Yes

II-3 Reporting of trade-related credit

Are trade bills included?	Yes	Not material.
Criterion for inclusion, Residence of drawee	Yes	
Criterion for inclusion, Residence of presenter	No	
Is "à forfait" trade credit included?	Yes	
Is "en pension" paper included?	No	

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits received (funds received on a trust basis)	Yes
Holdings of securities (in banks' own name, but on behalf of third parties)	Yes
Own issues of securities (in banks' own name, but on behalf of third parties)	Yes

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes
Definition used	All issues in domestic currency in foreign markets and all issues in foreign currency
Breakdown by currency	Yes
Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Short-term securities included	Yes

Guernsey

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	No
Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Types of other assets or liabilities included in the reported data	Banks' own funds, share Bank capital, participations, interest received/payable

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

Currency breakdown, external assets and liabilities	JPY not reported separately
Currency breakdown, positions vis-à-vis official monetary authorities	Not reported
Sectoral breakdown	No gaps
Country breakdown	No gaps

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

Instructions issued by central bank	No
Recommended definition of a bank, reporting country definition	No
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Use of banks' own knowledge/practise	Yes

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

Data on total assets or liabilities	Not reported.
Currency breakdown	Not reported.
Sectoral breakdown	Not reported.

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	No
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Not available.
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Not applicable
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Not applicable

II-13 Valuation rules applied by reporting countries

General	Outstanding liabilities and holdings of assets are reported at book value, but investments are reported at market value
Treatment of specific items, loans subject to trading	
Treatment of specific items, loans acquired in the secondary market	
Treatment of specific items, securitised loans	
Treatment of specific items, discounted and zero coupon bonds	
Treatment of specific items, other securities	Market value
Treatment of specific items, derivatives	

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
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Guernsey

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	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No

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	Yes: as accrued
Reduction of external assets due to provisions	No

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality	Majority ownership
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II-17 Gaps in the reporting of nationality structure data

External assets and liabilities in foreign currency, by parent country	No gaps
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	JPY Not reported
External assets and liabilities in foreign currency, by own offices	Not reported
External assets and liabilities in foreign currency, by official monetary authorities	Not reported
External assets and liabilities in domestic currency, by parent country	
External assets and liabilities in domestic currency, by own offices	Not reported
External assets and liabilities in domestic currency, by official monetary authorities	
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	Not reported

Hong Kong SAR

II-1 Reporting institutions: Number and types

Number of reporting institutions	194
Types of bank and bank-like reporting institutions	All licensed banks, all restricted licence banks and deposit-taking companies
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes	As from March 2004.
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]	Yes (N)	
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No	
Inclusions of loans and deposits, Financial leases	Yes	
Inclusions of loans and deposits, Promissory notes	Yes	
Inclusions of loans and deposits, Subordinated loans	Yes	
Inclusions of loans and deposits, Bank-notes and coin	Yes	

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits received (funds received on a trust basis)	Yes
Holdings of securities (in banks' own name, but on behalf of third parties)	Yes
Own issues of securities (in banks' own name, but on behalf of third parties)	Yes

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

Separate reporting of securities	Yes	
Breakdowns by currency	Yes	Breakdown into domestic, US dollar and total other foreign currencies only.
Breakdowns by bank/non-bank	Yes	
Breakdowns by country	Yes	As from March 2004.
Short-term securities included	Yes	

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

Separate reporting of own issues of securities	Yes
Definition used	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

Hong Kong SAR

Breakdown by currency	Yes	Breakdown into domestic, US dollar and total other foreign currencies only.
Breakdown by bank/non-bank	Yes	
Breakdown by country	Yes	As from March 2004.
Short-term securities included	Yes	

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	No
Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	No

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	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.
Breakdowns by currency	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.
Breakdowns by bank/non-bank	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.
Breakdowns by country	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.
Types of other assets or liabilities included in the reported data	None	

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

Currency breakdown, external assets and liabilities	Only into domestic USD and total other foreign currency positions
Currency breakdown, positions vis-à-vis official monetary authorities	Only into domestic USD and total other foreign currency positions
Sectoral breakdown	No gaps
Country breakdown	No gaps

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

Instructions issued by central bank	Yes
Recommended definition of a bank, reporting country definition	No
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Use of banks' own knowledge/practise	No

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

Data on total assets or liabilities	No gaps
Currency breakdown	Only into domestic USD and total other foreign currency positions

Hong Kong SAR

Sectoral breakdown	Not reported.	Reported as positions vis-à-vis non-banks until March 2004; subsequently reported as positions vis-à-vis banks and non-banks.
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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	Yes	As from March 2004.
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks	
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	No	
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Not available.	

II-13 Valuation rules applied by reporting countries

General	The reporting institutions follow the International Accounting Standards (IAS).
Treatment of specific items, loans subject to trading	Refer to IAS 39
Treatment of specific items, loans acquired in the secondary market	Refer to IAS 39
Treatment of specific items, securitised loans	Refer to IAS 39
Treatment of specific items, discounted and zero coupon bonds	Refer to IAS 39
Treatment of specific items, other securities	Refer to IAS 39
Treatment of specific items, derivatives	Refer to IAS 39

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No	
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	No	For reasons of confidentiality
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No	No further breakdown available.

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	Yes: as interest falls due
Reduction of external assets due to provisions	No

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality	Majority ownership
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II-17 Gaps in the reporting of nationality structure data

External assets and liabilities in foreign currency, by parent country	No gaps	
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	Not reported	US dollar and total other foreign currencies only.
External assets and liabilities in foreign currency, by own offices	Not reported	Reported as from March 2004.
External assets and liabilities in foreign currency, by official monetary authorities	Not reported	Reported as from March 2004.
External assets and liabilities in domestic currency, by parent country		
External assets and liabilities in domestic currency, by own offices	Not reported	
External assets and liabilities in domestic currency, by official monetary authorities		
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen		

India

II-1 Reporting institutions: Number and types

Number of reporting institutions	87
Types of bank and bank-like reporting institutions	Commercial and cooperative banks authorised to deal in foreign exchange
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Approx 80

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	No (Y)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Inclusions of loans and deposits, Bank-notes and coin	Yes

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits received (funds received on a trust basis)	Yes
Holdings of securities (in banks' own name, but on behalf of third parties)	Yes
Own issues of securities (in banks' own name, but on behalf of third parties)	Yes

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes
Definition used	All issues in domestic currency in foreign markets and all issues in foreign currency
Breakdown by currency	Yes
Breakdown by bank/non-bank	Yes
Breakdown by country	Yes

India

Short-term securities included	Yes
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II-7 Reporting of derivative instruments

Separate reporting of market value data possible	No
Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	No

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Types of other assets or liabilities included in the reported data	Equities, working capital, participations and other unclassified positions

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

Instructions issued by central bank	Yes
Recommended definition of a bank, reporting country definition	Yes
Recommended definition of a bank, home country definition	No
Recommended definition of a bank, international standard	No
Use of banks' own knowledge/practise	No

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	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	No
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Not available.

II-13 Valuation rules applied by reporting countries

General	Certain assets and most liabilities are reported at book value. Trade bills are reported with purchase/acquisition amount
Treatment of specific items, loans subject to trading	Marked to market
Treatment of specific items, loans acquired in the secondary market	Marked to market or cost of acquisition, whichever is less
Treatment of specific items, securitised loans	Marked to market
Treatment of specific items, discounted and zero coupon bonds	Book value or market value, whichever is less
Treatment of specific items, other securities	Book value or market value, whichever is less
Treatment of specific items, derivatives	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.

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No

India

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	No
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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	Yes: as accrued on standard assets
Reduction of external assets due to provisions	No

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality	According to location of head office of banks
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Ireland

II-1 Reporting institutions: Number and types

Number of reporting institutions	76
Types of bank and bank-like reporting institutions	All credit institutions
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Nearly 100

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Inclusions of loans and deposits, Bank-notes and coin	No

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	na

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits received (funds received on a trust basis)	Yes
Holdings of securities (in banks' own name, but on behalf of third parties)	Yes
Own issues of securities (in banks' own name, but on behalf of third parties)	Yes

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes	Data are only collected on own issues of floating rate Notes
Definition used	All issues in foreign currency	
Breakdown by currency	Yes	
Breakdown by bank/non-bank	No	
Breakdown by country	No	
Short-term securities included	Yes	

II-7 Reporting of derivative instruments

Ireland

Separate reporting of market value data possible	No
Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	No

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	No
Breakdowns by currency	No
Breakdowns by bank/non-bank	No
Breakdowns by country	No
Types of other assets or liabilities included in the reported data	None

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

Instructions issued by central bank	No	No formal guidelines, but preference for home country definition.
Recommended definition of a bank, reporting country definition	No	
Recommended definition of a bank, home country definition	Yes	
Recommended definition of a bank, international standard	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.
Use of banks' own knowledge/practise	No	

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	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Not applicable
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Not applicable

II-13 Valuation rules applied by reporting countries

General	All assets are recorded at book values, ie net value of cash transactions, taking into account revaluation and internal transfers
Treatment of specific items, loans subject to trading	
Treatment of specific items, loans acquired in the secondary market	
Treatment of specific items, securitised loans	
Treatment of specific items, discounted and zero coupon bonds	
Treatment of specific items, other securities	

Ireland

Treatment of specific items, derivatives

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'

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
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	No

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	Yes: as interest falls due	Arrears of interest are reported net of provisions, and include interest capitalisation and interest suspense account entries as well.
Reduction of external assets due to provisions	Yes	

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality	Majority ownership
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II-17 Gaps in the reporting of nationality structure data

External assets and liabilities in foreign currency, by parent country	No gaps
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	Not reported
External assets and liabilities in foreign currency, by own offices	No gaps
External assets and liabilities in foreign currency, by official monetary authorities	No gaps
External assets and liabilities in domestic currency, by parent country	
External assets and liabilities in domestic currency, by own offices	
External assets and liabilities in domestic currency, by official monetary authorities	
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	

Isle of Man

II-1 Reporting institutions: Number and types

Number of reporting institutions	28
Types of bank and bank-like reporting institutions	All institutions licensed by the FSC to take deposits on the Isle of Man
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Nearly 100

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (both Y/N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Inclusions of loans and deposits, Bank-notes and coin	Yes

II-3 Reporting of trade-related credit

Are trade bills included?	Yes	Excluded when such paper
Criterion for inclusion, Residence of drawee	Yes	
Criterion for inclusion, Residence of presenter	No	
Is "à forfait" trade credit included?	Yes	
Is "en pension" paper included?	Yes	

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	No	
Loans and deposits received (funds received on a trust basis)	Yes	Excluding those trust funds administered off-balance sheet.
Holdings of securities (in banks' own name, but on behalf of third parties)	No	
Own issues of securities (in banks' own name, but on behalf of third parties)	No	

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	na	na = not applicable.
Definition used	na	na = not applicable.
Breakdown by currency	na	na = not applicable.
Breakdown by bank/non-bank	na	na = not applicable.
Breakdown by country	na	na = not applicable.
Short-term securities included	na	na = not applicable.

Isle of Man

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	Yes
Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Types of other assets or liabilities included in the reported data	Shares and other equity, acceptances

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

Currency breakdown, external assets and liabilities	No gaps
Currency breakdown, positions vis-à-vis official monetary authorities	No gaps (not applicable)
Sectoral breakdown	No gaps
Country breakdown	No gaps

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

Instructions issued by central bank	No
Recommended definition of a bank, reporting country definition	Yes
Recommended definition of a bank, home country definition	No
Recommended definition of a bank, international standard	No
Use of banks' own knowledge/practise	Yes

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

Data on total assets or liabilities	No gaps (Nil)
Currency breakdown	No gaps (Nil)
Sectoral breakdown	No gaps (Nil)

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	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Not applicable
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Not applicable

II-13 Valuation rules applied by reporting countries

General	Loans are reported in accordance with UK and International Accounting Standards
Treatment of specific items, loans subject to trading	
Treatment of specific items, loans acquired in the secondary market	
Treatment of specific items, securitised loans	
Treatment of specific items, discounted and zero coupon bonds	
Treatment of specific items, other securities	Market value
Treatment of specific items, derivatives	We have nothing to add here. The treatment follows that stated in the 'general' column.

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
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Isle of Man

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

No

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

No

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

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

Reduction of external assets due to provisions

Yes

Claims are reported net of any impairment.

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality

Majority ownership

II-17 Gaps in the reporting of nationality structure data

External assets and liabilities in foreign currency, by parent country

No gaps

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

No gaps

External assets and liabilities in foreign currency, by own offices

No gaps

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

No gap (Nil)

External assets and liabilities in domestic currency, by parent country

No gaps

External assets and liabilities in domestic currency, by own offices

No gaps

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

No gap (Nil)

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

II-1 Reporting institutions: Number and types

Number of reporting institutions	749
Types of bank and bank-like reporting institutions	All credit institutions according to the definitions of European directories with international assets and liabilities of any size
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	Yes
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Inclusions of loans and deposits, Bank-notes and coin	Yes

II-3 Reporting of trade-related credit

Are trade bills included?	Yes	
Criterion for inclusion, Residence of drawee	Yes	
Criterion for inclusion, Residence of presenter	No	
Is "à forfait" trade credit included?	Yes	
Is "en pension" paper included?	na	Not applicable (no such instrument)

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Holdings of securities (in banks' own name, but on behalf of third parties)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes
Definition used	All issues sold to non residents and all issues in foreign currency held by residents
Breakdown by currency	Yes
Breakdown by bank/non-bank	No

Italy

Breakdown by country	No
Short-term securities included	Yes

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	Yes
Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	Yes

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Types of other assets or liabilities included in the reported data	Equities, participations, working capital, fixed assets, derivatives and other unclassified positions

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

Instructions issued by central bank	Yes	
Recommended definition of a bank, reporting country definition	No	
Recommended definition of a bank, home country definition	Yes	
Recommended definition of a bank, international standard	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
Use of banks' own knowledge/practise	No	

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	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks

II-13 Valuation rules applied by reporting countries

General	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
Treatment of specific items, loans subject to trading	
Treatment of specific items, loans acquired in the secondary market	
Treatment of specific items, securitised loans	
Treatment of specific items, discounted and zero coupon bonds	
Treatment of specific items, other securities	
Treatment of specific items, derivatives	

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	Yes	No further breakdown available.
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Italy

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	Yes	From 2001.
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No	

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	Yes: as interest falls due
Reduction of external assets due to provisions	No

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality	Only branches of foreign banks according to residence of head offices
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Japan

II-1 Reporting institutions: Number and types

Number of reporting institutions	150
Types of bank and bank-like reporting institutions	In principle, all banks authorised to conduct business in the Japan Offshore Market
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Nearly 100

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes	The relevant data are calculated by BIS by subtracting data on holdings and own issues of securities from total claims and liabilities.
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]	Yes (N)	
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No	
Inclusions of loans and deposits, Financial leases	Yes	
Inclusions of loans and deposits, Promissory notes	Yes	
Inclusions of loans and deposits, Subordinated loans	Yes	
Inclusions of loans and deposits, Bank-notes and coin	Yes	

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits received (funds received on a trust basis)	Yes
Holdings of securities (in banks' own name, but on behalf of third parties)	Yes
Own issues of securities (in banks' own name, but on behalf of third parties)	Yes

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

Separate reporting of securities	Yes	Breakdown into domestic and total foreign currency only.
Breakdowns by currency	Yes	
Breakdowns by bank/non-bank	No	
Breakdowns by country	Yes	
Short-term securities included	Yes	

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

Separate reporting of own issues of securities	Yes
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Japan

Definition used	All issues held by non-residents and all issues in foreign currency held by residents	
Breakdown by currency	Yes	Breakdown into domestic and total foreign currency only.
Breakdown by bank/non-bank	No	
Breakdown by country	Yes	
Short-term securities included	Yes	

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	No	
Market value data included in total assets or liabilities, Exchange-traded instruments	Yes	From June 2010.
Market value data included in total assets or liabilities, OTC instruments	Yes	From June 2010.

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	No
Breakdowns by currency	No
Breakdowns by bank/non-bank	No
Breakdowns by country	No
Types of other assets or liabilities included in the reported data	None

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

Instructions issued by central bank	Yes
Recommended definition of a bank, reporting country definition	No
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Use of banks' own knowledge/practise	Yes

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	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks

II-13 Valuation rules applied by reporting countries

General	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
Treatment of specific items, loans subject to trading	Market value
Treatment of specific items, loans acquired in the secondary market	Market value
Treatment of specific items, securitised loans	Market value
Treatment of specific items, discounted and zero coupon bonds	Cost price
Treatment of specific items, other securities	Market value
Treatment of specific items, derivatives	Market value

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No

Japan

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

No

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

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.

Reduction of external assets due to provisions

No

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality

According to residence of final owner as confirmed by reporting banks

II-1 Reporting institutions: Number and types

Number of reporting institutions	33
Types of bank and bank-like reporting institutions	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.
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Unknown

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes	
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes	
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No	
Inclusions of loans and deposits, Financial leases	Yes	
Inclusions of loans and deposits, Promissory notes	No	For the above lines, it is understood that the guidance permits these treatments. "No" for promissory notes indicates that we are not aware of such activity.
Inclusions of loans and deposits, Subordinated loans	Yes	
Inclusions of loans and deposits, Bank-notes and coin	Yes	

II-3 Reporting of trade-related credit

Are trade bills included?	No	Not aware of any activity.
Criterion for inclusion, Residence of drawee	No	
Criterion for inclusion, Residence of presenter	No	
Is "à forfait" trade credit included?	No	
Is "en pension" paper included?	No	

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Holdings of securities (in banks' own name, but on behalf of third parties)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Jersey

Separate reporting of own issues of securities	Yes
Definition used	All issues in domestic currency in foreign markets and all issues in foreign currency
Breakdown by currency	Yes
Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Short-term securities included	Yes

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	Yes
Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Types of other assets or liabilities included in the reported data	Equities, working capital, participations, derivative fair values

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

Instructions issued by central bank	No
Recommended definition of a bank, reporting country definition	No
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Use of banks' own knowledge/practise	Yes

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	No
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	No domestic central bank
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	No domestic central bank

II-13 Valuation rules applied by reporting countries

General	Prudential reporting largely follows accounting standards adopted by individual institutions
Treatment of specific items, loans subject to trading	reported at accounting value (market)
Treatment of specific items, loans acquired in the secondary market	reported at accounting value (amortised cost)
Treatment of specific items, securitised loans	Not significant
Treatment of specific items, discounted and zero coupon bonds	Not significant
Treatment of specific items, other securities	follows accounting treatment
Treatment of specific items, derivatives	Mix of bank practice, reflecting own practice and home country guidance

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
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Jersey

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	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No

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	Yes: as interest falls due
Reduction of external assets due to provisions	Yes

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality	Majority ownership by bank (not holding company)
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II-17 Gaps in the reporting of nationality structure data

External assets and liabilities in foreign currency, by parent country	No gaps
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	No gaps
External assets and liabilities in foreign currency, by own offices	Not reported
External assets and liabilities in foreign currency, by official monetary authorities	Not reported
External assets and liabilities in domestic currency, by parent country	No gaps
External assets and liabilities in domestic currency, by own offices	Not reported
External assets and liabilities in domestic currency, by official monetary authorities	Not reported
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	No gaps

Luxembourg

II-1 Reporting institutions: Number and types

Number of reporting institutions	77
Types of bank and bank-like reporting institutions	All licensed banks Not included in the tail
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	95

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Inclusions of loans and deposits, Bank-notes and coin	Yes

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Holdings of securities (in banks' own name, but on behalf of third parties)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes
Definition used	All issues sold to non-residents
Breakdown by currency	Yes
Breakdown by bank/non-bank	No
Breakdown by country	No

In cases where the residence of the holder cannot be determined, issues are placed in the unallocated category.

Luxembourg

Short-term securities included	Yes	
II-7 Reporting of derivative instruments		
Separate reporting of market value data possible	Yes	
Market value data included in total assets or liabilities, Exchange-traded instruments	Yes	
Market value data included in total assets or liabilities, OTC instruments	Yes	
II-8 Reporting of other assets and liabilities		
Separate reporting of other assets and liabilities	Yes	
Breakdowns by currency	Yes	
Breakdowns by bank/non-bank	Yes	
Breakdowns by country	No	
Types of other assets or liabilities included in the reported data		
II-10 Reporting practices regarding the distinction between bank and non-bank positions		
Instructions issued by central bank	Yes	
Recommended definition of a bank, reporting country definition	Yes	
Recommended definition of a bank, home country definition	Yes	
Recommended definition of a bank, international standard	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.
Use of banks' own knowledge/practise	Yes	
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	Yes	
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks	
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes	
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks	
II-13 Valuation rules applied by reporting countries		
General	Follows accounting rules IAS/IFRS	
Treatment of specific items, loans subject to trading	Fair value	
Treatment of specific items, loans acquired in the secondary market	Fair value	
Treatment of specific items, securitised loans	Fair value	
Treatment of specific items, discounted and zero coupon bonds	Fair value except securities held to maturity	
Treatment of specific items, other securities	Fair value except securities held to maturity	
Treatment of specific items, derivatives	Fair value if included in balance sheet	
II-14 Separate reporting of valuation changes, arrears, provisions and write-offs		
Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No	
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	No	

Luxembourg

Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
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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	Yes: as interest falls due
Reduction of external assets due to provisions	No

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality	Majority ownership
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Macao SAR

II-1 Reporting institutions: Number and types

Number of reporting institutions	28
Types of bank and bank-like reporting institutions	All authorized commercial banks plus one Postal savings bank
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Y (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	No
Inclusions of loans and deposits, Subordinated loans	Yes
Inclusions of loans and deposits, Bank-notes and coin	Yes

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	No

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Holdings of securities (in banks' own name, but on behalf of third parties)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

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

Separate reporting of securities	Yes	
Breakdowns by currency	Yes	Breakdown into domestic currency, HK dollar and other foreign currencies only
Breakdowns by bank/non-bank	Yes	
Breakdowns by country	Yes	
Short-term securities included	Yes	

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

Separate reporting of own issues of securities	Yes	
Definition used	All issues in foreign and domestic currencies sold to non-residents and residents	
Breakdown by currency	Yes	Breakdown into domestic currency, HK dollar and other foreign currencies only

Macao SAR

Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Short-term securities included	Yes

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	Yes
Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	No

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes	
Breakdowns by currency	Yes	Breakdown into domestic currency, HK dollar and other foreign currencies only
Breakdowns by bank/non-bank	Yes	
Breakdowns by country	Yes	
Types of other assets or liabilities included in the reported data	Equities, cheques, accrued interest receivables and payables, prepaid expenses and deferred income.	

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

Instructions issued by central bank	Yes
Recommended definition of a bank, reporting country definition	No
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Use of banks' own knowledge/practise	No

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	No
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks

II-13 Valuation rules applied by reporting countries

General	Loans and deposits are reported at nominal value. All other financial assets and liabilities are valued at market prices or market-price equivalents.
Treatment of specific items, loans subject to trading	
Treatment of specific items, loans acquired in the secondary market	
Treatment of specific items, securitised loans	
Treatment of specific items, discounted and zero coupon bonds	
Treatment of specific items, other securities	
Treatment of specific items, derivatives	

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
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	No

Macao SAR

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	Yes : as accrued
Reduction of external assets due to provisions	No

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality	Majority ownership
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Malaysia

II-1 Reporting institutions: Number and types

Number of reporting institutions	62
Types of bank and bank-like reporting institutions	All licensed banks, including commercial banks, Islamic banks and investment banks
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes	
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (na)	na: not disclosed
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No	
Inclusions of loans and deposits, Financial leases	Yes	
Inclusions of loans and deposits, Promissory notes	No	
Inclusions of loans and deposits, Subordinated loans	Yes	
Inclusions of loans and deposits, Bank-notes and coin	Yes, we include bank-note & coin	

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	No
Is "en pension" paper included?	No

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Holdings of securities (in banks' own name, but on behalf of third parties)	Yes
Own issues of securities (in banks' own name, but on behalf of third parties)	Yes

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes
Definition used	All issues held by non-residents and all issues in foreign currencies held by residents
Breakdown by currency	Yes
Breakdown by bank/non-bank	Yes

Malaysia

Breakdown by country	Yes
Short-term securities included	Yes

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	Yes
Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Types of other assets or liabilities included in the reported data	All assets and liabilities other than loans, deposits and securities, including equities, participations, fixed assets and derivatives

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

Instructions issued by central bank	Yes
Recommended definition of a bank, reporting country definition	No
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Use of banks' own knowledge/practise	No

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	No
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks

II-13 Valuation rules applied by reporting countries

General	Assets and liabilities are recorded at market value
Treatment of specific items, loans subject to trading	Market value
Treatment of specific items, loans acquired in the secondary market	Market value
Treatment of specific items, securitised loans	
Treatment of specific items, discounted and zero coupon bonds	Market value
Treatment of specific items, other securities	Should be valued at market value
Treatment of specific items, derivatives	Market price

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	Yes
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
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	No

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	Yes: as interest falls due
Reduction of external assets due to provisions	No

II-16 Reporting practices in determining the nationality of banks

Malaysia

Definitions used in determining nationality

Majority ownership

Mexico

II-1 Reporting institutions: Number and types

Number of reporting institutions	50
Types of bank and bank-like reporting institutions	All licensed commercial and development banks
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes	
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (na)	na: not disclosed
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No	
Inclusions of loans and deposits, Financial leases	No	
Inclusions of loans and deposits, Promissory notes	Yes	
Inclusions of loans and deposits, Subordinated loans	Yes	
Inclusions of loans and deposits, Bank-notes and coin	Yes	

II-3 Reporting of trade-related credit

Are trade bills included?	No
Criterion for inclusion, Residence of drawee	No
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	No
Is "en pension" paper included?	No

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Holdings of securities (in banks' own name, but on behalf of third parties)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes
Definition used	All issues sold to non-residents and all issues in foreign currency to residents
Breakdown by currency	Yes
Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Short-term securities included	Yes

Mexico

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	Yes
Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	No
Types of other assets or liabilities included in the reported data	Equities, participations, derivatives, purchases and sales of exchange and miscellaneous accounts receivable/payable

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

Instructions issued by central bank	Yes
Recommended definition of a bank, reporting country definition	No
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Use of banks' own knowledge/practise	Yes

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	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks

II-13 Valuation rules applied by reporting countries

General	Loans are reported at nominal value, tradable securities at market value and securities held until maturity at nominal value
Treatment of specific items, loans subject to trading	
Treatment of specific items, loans acquired in the secondary market	
Treatment of specific items, securitised loans	
Treatment of specific items, discounted and zero coupon bonds	
Treatment of specific items, other securities	
Treatment of specific items, derivatives	All derivatives are reported at fair value

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
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	No

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	Yes: as interest falls due
Reduction of external assets due to provisions	No

II-16 Reporting practices in determining the nationality of banks

Mexico

Definitions used in determining nationality

At least 51% ownership

Netherlands

II-1 Reporting institutions: Number and types

Number of reporting institutions	280	Includes bank subsidiaries of the same banking group.
Types of bank and bank-like reporting institutions	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.
Other financial institutions, Trade-related	No	Includes bank subsidiaries of the same banking group.
Other financial institutions, Securities brokers/ houses	No	Includes bank subsidiaries of the same banking group.
Other financial institutions, Money market funds	No	Includes bank subsidiaries of the same banking group.
Other financial institutions, Other	No	Includes bank subsidiaries of the same banking group.
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No	
Official institutions, Central bank	No	Includes bank subsidiaries of the same banking group.
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Grossed up to 100	Includes bank subsidiaries of the same banking group.

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Inclusions of loans and deposits, Bank-notes and coin	No

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Holdings of securities (in banks' own name, but on behalf of third parties)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes
Definition used	All issues
Breakdown by currency	Yes

Netherlands

Breakdown by bank/non-bank	No
Breakdown by country	No
Short-term securities included	Yes

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	No
Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Types of other assets or liabilities included in the reported data	Equities, participations, working capital

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

Instructions issued by central bank	Yes
Recommended definition of a bank, reporting country definition	No
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	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.

Use of banks' own knowledge/practise	Yes
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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	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks

II-13 Valuation rules applied by reporting countries

General	Investment portfolio: redemption value/price; trading portfolio: market value/price; equity portfolio: market value/price
Treatment of specific items, loans subject to trading	Nominal value
Treatment of specific items, loans acquired in the secondary market	Nominal value
Treatment of specific items, securitised loans	Nominal value
Treatment of specific items, discounted and zero coupon bonds	Redemption value
Treatment of specific items, other securities	Market value
Treatment of specific items, derivatives	Market value

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

Netherlands

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

No

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

No

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

No

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

Yes: as interest falls due

Reduction of external assets due to provisions

No

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality

At least 50% ownership

Norway

II-1 Reporting institutions: Number and types

Number of reporting institutions	10
Types of bank and bank-like reporting institutions	Commercial and savings banks
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	97/93

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	No
Inclusions of loans and deposits, Subordinated loans	Yes
Inclusions of loans and deposits, Bank-notes and coin	No

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	No
Is "en pension" paper included?	No

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Holdings of securities (in banks' own name, but on behalf of third parties)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes
Definition used	Issues sold abroad
Breakdown by currency	Yes
Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Short-term securities included	Yes

From 2008Q2

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	No
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Norway

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

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes	
Breakdowns by currency	Yes	
Breakdowns by bank/non-bank	Yes	
Breakdowns by country	Yes	For assets only, but other liabilities reported by country from 2008Q2.
Types of other assets or liabilities included in the reported data	All assets and liabilities other than loans, deposits and securities	

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

Instructions issued by central bank	Yes	
Recommended definition of a bank, reporting country definition	No	
Recommended definition of a bank, home country definition	Yes	
Recommended definition of a bank, international standard	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
Use of banks' own knowledge/practise	No	

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	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks

II-13 Valuation rules applied by reporting countries

General	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
Treatment of specific items, loans subject to trading	Market value, mainly
Treatment of specific items, loans acquired in the secondary market	Market value, mainly
Treatment of specific items, securitised loans	Market value
Treatment of specific items, discounted and zero coupon bonds	Market value
Treatment of specific items, other securities	Market value
Treatment of specific items, derivatives	Market value, mainly

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	Partial

Norway

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	Partial
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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	Yes: as interest falls due
Reduction of external assets due to provisions	Yes

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality	Majority ownership
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Panama

II-1 Reporting institutions: Number and types

Number of reporting institutions	77
Types of bank and bank-like reporting institutions	All banking institutions (commercial banks, offshore banks)
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes	
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (na)	na: not disclosed
Inclusions of loans and deposits, Securities and gold lending without cash collateral	Yes	
Inclusions of loans and deposits, Financial leases	Yes	
Inclusions of loans and deposits, Promissory notes	Yes	
Inclusions of loans and deposits, Subordinated loans	Yes	
Inclusions of loans and deposits, Bank-notes and coin	No	

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Holdings of securities (in banks' own name, but on behalf of third parties)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

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

Separate reporting of securities	Yes	Negotiable securities only.
Breakdowns by currency	No	
Breakdowns by bank/non-bank	Yes	
Breakdowns by country	Yes	
Short-term securities included	Yes	

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

Separate reporting of own issues of securities	Yes
Definition used	All issues held by non-residents in foreign currency (US dollars)
Breakdown by currency	No
Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Short-term securities included	Yes

Panama

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	No
Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	No

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes
Breakdowns by currency	No
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Types of other assets or liabilities included in the reported data	Fixed assets, unearned interest, interest receivable/payable, accounts receivable/payable, prepaid fees

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

Currency breakdown, external assets and liabilities	Not reported
Currency breakdown, positions vis-à-vis official monetary authorities	Not reported
Sectoral breakdown	Not reported
Country breakdown	Not reported

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

Instructions issued by central bank	No
Recommended definition of a bank, reporting country definition	No
Recommended definition of a bank, home country definition	No
Recommended definition of a bank, international standard	Yes
Use of banks' own knowledge/practise	No

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

Data on total assets or liabilities	Not reported.
Currency breakdown	Not reported.
Sectoral breakdown	Not reported.

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	No
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Not available.
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Not available.

II-13 Valuation rules applied by reporting countries

General	Reporting according to accounting standards of US GAAP
Treatment of specific items, loans subject to trading	No
Treatment of specific items, loans acquired in the secondary market	No
Treatment of specific items, securitised loans	No
Treatment of specific items, discounted and zero coupon bonds	No
Treatment of specific items, other securities	Market value or amortised cost
Treatment of specific items, derivatives	No

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
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Panama

Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	Yes
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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	No
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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	Yes: three months
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Reduction of external assets due to provisions	Yes
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II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality	Majority ownership; branches of foreign banks according to residence of head office
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Portugal

II-1 Reporting institutions: Number and types

Number of reporting institutions	155
Types of bank and bank-like reporting institutions	All monetary financial institutions other than the central bank
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	Yes
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes	
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (N)	
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No	
Inclusions of loans and deposits, Financial leases	Yes	
Inclusions of loans and deposits, Promissory notes	Yes	If not traded on a regular basis. If regularly traded, they are considered as securities and not included under "loans and deposits".
Inclusions of loans and deposits, Subordinated loans	Yes	
Inclusions of loans and deposits, Bank-notes and coin	Yes	

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	No
Criterion for inclusion, Residence of presenter	Yes
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Holdings of securities (in banks' own name, but on behalf of third parties)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes
Definition used	All issues in domestic currency in foreign markets and all issues in foreign currency
Breakdown by currency	Yes

Portugal

Breakdown by bank/non-bank	No
Breakdown by country	No
Short-term securities included	Yes

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	Yes
Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	No

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Types of other assets or liabilities included in the reported data	Equities, participations, working capital

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

Instructions issued by central bank	Yes
Recommended definition of a bank, reporting country definition	No
Recommended definition of a bank, home country definition	No
Recommended definition of a bank, international standard	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.

Use of banks' own knowledge/practise	No
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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	Yes	Excludes claims of US official institutions.
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks	
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes	
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks	

II-13 Valuation rules applied by reporting countries

General	Loans and deposits at nominal value, securities follow the International Accounting Standards (IAS)
Treatment of specific items, loans subject to trading	Treated as securities, follow IAS valuation
Treatment of specific items, loans acquired in the secondary market	Treated as securities, follow IAS valuation
Treatment of specific items, securitised loans	(=loans sold under securitisation operations) Nominal value
Treatment of specific items, discounted and zero coupon bonds	IAS valuation
Treatment of specific items, other securities	IAS valuation
Treatment of specific items, derivatives	IAS valuation

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

Portugal

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
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	No

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	Yes: as interest falls due
Reduction of external assets due to provisions	No

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality	Majority ownership
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II-17 Gaps in the reporting of nationality structure data

External assets and liabilities in foreign currency, by parent country	No gaps
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	No gaps
External assets and liabilities in foreign currency, by own offices	Not reported
External assets and liabilities in foreign currency, by official monetary authorities	No gaps
External assets and liabilities in domestic currency, by parent country	
External assets and liabilities in domestic currency, by own offices	
External assets and liabilities in domestic currency, by official monetary authorities	
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	Not reported

Singapore

II-1 Reporting institutions: Number and types

Number of reporting institutions	164
Types of bank and bank-like reporting institutions	Offshore business of licensed commercial banks and merchant banks
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Over 90

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Financial leases	No
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Inclusions of loans and deposits, Bank-notes and coin	No

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	No

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes	Excluding those trust funds administered off-balance sheet.
Loans and deposits received (funds received on a trust basis)	Yes	Excluding those trust funds administered off-balance sheet.
Holdings of securities (in banks' own name, but on behalf of third parties)	No	
Own issues of securities (in banks' own name, but on behalf of third parties)	No	Financial institutions in Singapore have not, so far, issued securities in their own name but rather on behalf of third parties.

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

Separate reporting of securities	No	Separate securities data are not available.
Breakdowns by currency	No	
Breakdowns by bank/non-bank	No	
Breakdowns by country	Yes	
Short-term securities included	Yes	

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

Separate reporting of own issues of securities	No
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Singapore

Definition used	Debt securities issued in Asian Currency Units (ACUs) in Singapore and abroad
Breakdown by currency	No
Breakdown by bank/non-bank	No
Breakdown by country	No
Short-term securities included	Yes

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	No	Derivative instruments on banks' balance sheets are reported under other assets and liabilities.
Market value data included in total assets or liabilities, Exchange-traded instruments	No	Derivative instruments on banks' balance sheets are reported under other assets and liabilities.
Market value data included in total assets or liabilities, OTC instruments	No	Derivative instruments on banks' balance sheets are reported under other assets and liabilities.

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	No
Breakdowns by currency	No
Breakdowns by bank/non-bank	No
Breakdowns by country	No
Types of other assets or liabilities included in the reported data	All assets and liabilities other than "loans, debt securities, equities and deposits", including negotiable CDs, Notes and coin

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

Currency breakdown, external assets and liabilities	Not reported
Currency breakdown, positions vis-à-vis official monetary authorities	Not reported
Sectoral breakdown	Only for total assets and liabilities
Country breakdown	No gaps

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

Instructions issued by central bank	No
Recommended definition of a bank, reporting country definition	No
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Use of banks' own knowledge/practise	Yes

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

Data on total assets or liabilities	Not reported.
Currency breakdown	Not reported.
Sectoral breakdown	Not reported.

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	No
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks

II-13 Valuation rules applied by reporting countries

Singapore

General	Reporting financial institutions apply IAS 39 in the form of the revised "Financial Accounting Standard (FRS) 39, Financial Instruments: Recognition and Measurement"	
Treatment of specific items, loans subject to trading	See Notes	Follows IAS Financial Accounting Standard (FRS) 39 valuations.
Treatment of specific items, loans acquired in the secondary market	See Notes	Follows IAS Financial Accounting Standard (FRS) 39 valuations.
Treatment of specific items, securitised loans	See Notes	
Treatment of specific items, discounted and zero coupon bonds	See Notes	Follows IAS Financial Accounting Standard (FRS) 39 valuations.
Treatment of specific items, other securities	See Notes	Follows IAS Financial Accounting Standard (FRS) 39 valuations.
Treatment of specific items, derivatives	See Notes	Follows IAS Financial Accounting Standard (FRS) 39 valuations.

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
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	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No

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	Yes: as interest falls due
Reduction of external assets due to provisions	No

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality	Majority ownership
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South Africa

II-1 Reporting institutions: Number and types

Number of reporting institutions	23
Types of bank and bank-like reporting institutions	All licensed banks with total international business above R100 million.
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Nearly 100%

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	No
Inclusions of loans and deposits, Subordinated loans	No
Inclusions of loans and deposits, Bank-notes and coin	Yes

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	No

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits received (funds received on a trust basis)	Yes
Holdings of securities (in banks' own name, but on behalf of third parties)	Yes
Own issues of securities (in banks' own name, but on behalf of third parties)	Yes

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes
Definition used	All issues sold to non-residents and all issues in foreign currency to residents
Breakdown by currency	Yes
Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Short-term securities included	Yes

South Africa

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	Yes
Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Types of other assets or liabilities included in the reported data	All assets and liabilities other than loans, deposits and securities, including equities, participations, fixed assets, derivatives and other trading liabilities.

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

Currency breakdown, external assets and liabilities	No gaps
Currency breakdown, positions vis-à-vis official monetary authorities	No gaps
Sectoral breakdown	No gaps
Country breakdown	No gaps

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

Instructions issued by central bank	Yes
Recommended definition of a bank, reporting country definition	No
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Use of banks' own knowledge/practise	Yes

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

Data on total assets or liabilities	No gaps
Currency breakdown	No gaps
Sectoral breakdown	No gaps

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	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks

II-13 Valuation rules applied by reporting countries

General	Reporting financial institutions apply IAS 39 in the form of the revised "Financial Accounting Standard (FRS) 39, Financial Instruments: Recognition and Measurement"	
Treatment of specific items, loans subject to trading	See Notes	Follows IAS Financial Accounting Standard (FRS) 39 valuations.
Treatment of specific items, loans acquired in the secondary market	See Notes	Follows IAS Financial Accounting Standard (FRS) 39 valuations.
Treatment of specific items, securitised loans	See Notes	Follows IAS Financial Accounting Standard (FRS) 39 valuations.

South Africa

Treatment of specific items, discounted and zero coupon bonds	See Notes	Follows IAS Financial Accounting Standard (FRS) 39 valuations.
Treatment of specific items, other securities	See Notes	Follows IAS Financial Accounting Standard (FRS) 39 valuations.
Treatment of specific items, derivatives		

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
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	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	Yes

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	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).
Reduction of external assets due to provisions	No	

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality	Controlling interest.
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II-17 Gaps in the reporting of nationality structure data

External assets and liabilities in foreign currency, by parent country	No gaps
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	No gaps
External assets and liabilities in foreign currency, by own offices	No gaps
External assets and liabilities in foreign currency, by official monetary authorities	No gaps
External assets and liabilities in domestic currency, by parent country	No gaps
External assets and liabilities in domestic currency, by own offices	No gaps
External assets and liabilities in domestic currency, by official monetary authorities	No gaps
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	No gaps

South Korea

II-1 Reporting institutions: Number and types

Number of reporting institutions	58
Types of bank and bank-like reporting institutions	All financial institutions authorised to deal in foreign exchange
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (Y)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Inclusions of loans and deposits, Bank-notes and coin	Yes

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	No

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Holdings of securities (in banks' own name, but on behalf of third parties)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes
Definition used	All issues in foreign currency
Breakdown by currency	Yes
Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Short-term securities included	Yes

II-7 Reporting of derivative instruments

South Korea

Separate reporting of market value data possible	Yes
Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Types of other assets or liabilities included in the reported data	All assets and liabilities other than loans, deposits and securities, including equities, participations, fixed assets and derivatives

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

Currency breakdown, external assets and liabilities	No gaps
Currency breakdown, positions vis-à-vis official monetary authorities	Not reported
Sectoral breakdown	No gaps
Country breakdown	No gaps

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

Instructions issued by central bank	Yes
Recommended definition of a bank, reporting country definition	No
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Use of banks' own knowledge/practise	Yes

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

Data on total assets or liabilities	Not reported.
Currency breakdown	Not reported.
Sectoral breakdown	Not reported.

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	No
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	...
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Not available.

II-13 Valuation rules applied by reporting countries

General	Most assets and all liabilities are reported at cost price. Investment portfolio: Assets: market price, Liabilities: cost price
Treatment of specific items, loans subject to trading	Cost price
Treatment of specific items, loans acquired in the secondary market	Cost price
Treatment of specific items, securitised loans	Cost price
Treatment of specific items, discounted and zero coupon bonds	Assets: market price Liabilities: cost price
Treatment of specific items, other securities	Assets: market price Liabilities: cost price
Treatment of specific items, derivatives	market value

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
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South Korea

Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
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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	No
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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	Yes: as interest falls due
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Reduction of external assets due to provisions	No
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II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality	According to residence of head office
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II-17 Gaps in the reporting of nationality structure data

External assets and liabilities in foreign currency, by parent country	No gaps
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External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	No gaps
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External assets and liabilities in foreign currency, by own offices	No gaps
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External assets and liabilities in foreign currency, by official monetary authorities	Not reported
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External assets and liabilities in domestic currency, by parent country	Not reported
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External assets and liabilities in domestic currency, by own offices	Not reported
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External assets and liabilities in domestic currency, by official monetary authorities	Not reported
--	--------------

External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen	Not reported
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Spain

II-1 Reporting institutions: Number and types

Number of reporting institutions	190
Types of bank and bank-like reporting institutions	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
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Nearly 100

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Inclusions of loans and deposits, Bank-notes and coin	Yes

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	No
Criterion for inclusion, Residence of presenter	Yes
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Holdings of securities (in banks' own name, but on behalf of third parties)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes
Definition used	All issues in domestic currency in foreign markets and all issues in foreign currency

Spain

Breakdown by currency	Yes
Breakdown by bank/non-bank	No
Breakdown by country	No
Short-term securities included	Yes

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	No
Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	No

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes	For assets only
Breakdowns by currency	Yes	
Breakdowns by bank/non-bank	Yes	
Breakdowns by country	Yes	
Types of other assets or liabilities included in the reported data	Equities and participations	

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

Instructions issued by central bank	Yes	
Recommended definition of a bank, reporting country definition	No	
Recommended definition of a bank, home country definition	No	
Recommended definition of a bank, international standard	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.
Use of banks' own knowledge/practise	No	

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	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks

II-13 Valuation rules applied by reporting countries

General	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
Treatment of specific items, loans subject to trading	Nominal value
Treatment of specific items, loans acquired in the secondary market	Nominal value
Treatment of specific items, securitised loans	Nominal value
Treatment of specific items, discounted and zero coupon bonds	Fair value or amortised cost plus impairment
Treatment of specific items, other securities	

Spain

Treatment of specific items, derivatives

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.

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

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

No

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

No

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

No

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

No

Reduction of external assets due to provisions

No

Provisions created against claims on specific debtor countries are generally not deducted from statistics supplied to the BIS.

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality

Controlling interest

Sweden

II-1 Reporting institutions: Number and types

Number of reporting institutions	14
Types of bank and bank-like reporting institutions	Monetary Financial Institutions excluding the central bank
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Approx 95

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Subordinated loans	No
Inclusions of loans and deposits, Bank-notes and coin	Yes

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	No

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Holdings of securities (in banks' own name, but on behalf of third parties)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes
Definition used	All issues in domestic market and in foreign markets
Breakdown by currency	Yes
Breakdown by bank/non-bank	No
Breakdown by country	No
Short-term securities included	Yes

Sweden

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	No
Market value data included in total assets or liabilities, Exchange-traded instruments	Yes
Market value data included in total assets or liabilities, OTC instruments	Yes

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	No
Breakdowns by currency	No
Breakdowns by bank/non-bank	No
Breakdowns by country	No
Types of other assets or liabilities included in the reported data	Shares and participation rights, derivatives, accrued resp. deferred income and expenses

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

Instructions issued by central bank	Yes	
Recommended definition of a bank, reporting country definition	No	
Recommended definition of a bank, home country definition	Yes	
Recommended definition of a bank, international standard	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.
Use of banks' own knowledge/practise	Yes	

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	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks

II-13 Valuation rules applied by reporting countries

General	All assets and liabilities are compiled at book value (usually market value) except loans and deposits (face value)
Treatment of specific items, loans subject to trading	Face value
Treatment of specific items, loans acquired in the secondary market	Face value
Treatment of specific items, securitised loans	Face value, if the loans are still recognised on the balance sheet
Treatment of specific items, discounted and zero coupon bonds	Book value (usually market value)
Treatment of specific items, other securities	Book value (usually market value)
Treatment of specific items, derivatives	Book value (usually market value)

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

Sweden

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
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	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No

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	Yes: as interest falls due
Reduction of external assets due to provisions	No

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality	At least 50% ownership
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Switzerland

II-1 Reporting institutions: Number and types

Number of reporting institutions	97
Types of bank and bank-like reporting institutions	All banks with total with foreign assets and liabilities above CHF 1 billion
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Inclusions of loans and deposits, Bank-notes and coin	Yes

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	No
Criterion for inclusion, Residence of presenter	Yes
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	No

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	Yes
Loans and deposits received (funds received on a trust basis)	Yes
Holdings of securities (in banks' own name, but on behalf of third parties)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	No	Not reported due to negligible amounts.
Definition used	na	na = not applicable.
Breakdown by currency	na	na = not applicable.
Breakdown by bank/non-bank	na	na = not applicable.
Breakdown by country	na	na = not applicable.
Short-term securities included	na	na = not applicable.

Switzerland

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	No
Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	No

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	No
Breakdowns by currency	No
Breakdowns by bank/non-bank	No
Breakdowns by country	No
Types of other assets or liabilities included in the reported data	None

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

Instructions issued by central bank	Yes
Recommended definition of a bank, reporting country definition	No
Recommended definition of a bank, home country definition	Yes
Recommended definition of a bank, international standard	No
Use of banks' own knowledge/practise	No

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	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks

II-13 Valuation rules applied by reporting countries

General	Assets are in principle reported at book value. Listed securities are reported at market price	
Treatment of specific items, loans subject to trading	Face value	
Treatment of specific items, loans acquired in the secondary market	Face value	
Treatment of specific items, securitised loans	Face value	
Treatment of specific items, discounted and zero coupon bonds	Accrual method	
Treatment of specific items, other securities	See Notes	Market value for trading book, cost value for financial assets and accrual method for banking book.
Treatment of specific items, derivatives	Not reported	

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
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	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No

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	Yes: as interest falls due	
Reduction of external assets due to provisions	No	Provisions are made by setting up a reserve until a bank decides to reduce its assets by drawing on that reserve.

Switzerland

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality

Majority ownership

Turkey

II-1 Reporting institutions: Number and types

Number of reporting institutions	48
Types of bank and bank-like reporting institutions	All banks and special finance institutions
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	No
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	No
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	No (Y)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	Yes
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Inclusions of loans and deposits, Bank-notes and coin	Yes

II-3 Reporting of trade-related credit

Are trade bills included?	No
Criterion for inclusion, Residence of drawee	No
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	No
Is "en pension" paper included?	No

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Holdings of securities (in banks' own name, but on behalf of third parties)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Short-term securities included	Yes

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

Separate reporting of own issues of securities	Yes
Definition used	All issues in foreign currency in foreign markets
Breakdown by currency	Yes
Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Short-term securities included	Yes

II-7 Reporting of derivative instruments

Turkey

Separate reporting of market value data possible	No
Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	No

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes
Breakdowns by country	Yes
Types of other assets or liabilities included in the reported data	Equities, participations

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

Instructions issued by central bank	Yes
Recommended definition of a bank, reporting country definition	Yes
Recommended definition of a bank, home country definition	No
Recommended definition of a bank, international standard	No
Use of banks' own knowledge/practise	No

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	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks

II-13 Valuation rules applied by reporting countries

General	Assets except securities are reported at book values
Treatment of specific items, loans subject to trading	
Treatment of specific items, loans acquired in the secondary market	
Treatment of specific items, securitised loans	Market value
Treatment of specific items, discounted and zero coupon bonds	Market value
Treatment of specific items, other securities	Market value
Treatment of specific items, derivatives	

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
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	No

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	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).
Reduction of external assets due to provisions	No	

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality	Majority ownership
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United Kingdom

II-1 Reporting institutions: Number and types

Number of reporting institutions	370	
Types of bank and bank-like reporting institutions	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.
Other financial institutions, Trade-related	Some	
Other financial institutions, Securities brokers/ houses	No	
Other financial institutions, Money market funds	No	
Other financial institutions, Other	Some	
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No	
Official institutions, Central bank	Part	Data from the Banking Department of the Bank of England.
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	100	

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes	From Q1 2010 onwards, loans data include all loans that have been securitized/transferred by MFIs to their own SPVs.
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]	Yes (N)	
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No	
Inclusions of loans and deposits, Financial leases	Yes	
Inclusions of loans and deposits, Promissory notes	Yes	
Inclusions of loans and deposits, Subordinated loans	Yes	
Inclusions of loans and deposits, Bank-notes and coin	Yes	

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	No
Loans and deposits received (funds received on a trust basis)	No
Holdings of securities (in banks' own name, but on behalf of third parties)	No
Own issues of securities (in banks' own name, but on behalf of third parties)	No

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

Separate reporting of securities	Yes
Breakdowns by currency	Yes
Breakdowns by bank/non-bank	Yes

United Kingdom

Breakdowns by country	Yes	
Short-term securities included	Yes	Total only, without any breakdowns.

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

Separate reporting of own issues of securities	Yes
Definition used	All issues held by non-residents are identified. Where unknown, 20% of domestic currency and 92% of foreign currency is used as a proxy
Breakdown by currency	Yes
Breakdown by bank/non-bank	Yes
Breakdown by country	Yes
Short-term securities included	Yes

II-7 Reporting of derivative instruments

Separate reporting of market value data possible	Yes
Market value data included in total assets or liabilities, Exchange-traded instruments	No
Market value data included in total assets or liabilities, OTC instruments	No

II-8 Reporting of other assets and liabilities

Separate reporting of other assets and liabilities	Yes	
Breakdowns by currency	Yes	
Breakdowns by bank/non-bank	Yes	
Breakdowns by country	Yes	
Types of other assets or liabilities included in the reported data	Shares and other equity, working capital	No breakdown for working capital

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

Instructions issued by central bank	No	No formal guidelines, but preference for home country definition.
Recommended definition of a bank, reporting country definition	No	
Recommended definition of a bank, home country definition	Yes	
Recommended definition of a bank, international standard	No	
Use of banks' own knowledge/practise	Yes	

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	Yes
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	Yes
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Banks

II-13 Valuation rules applied by reporting countries

General	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
Treatment of specific items, loans subject to trading	Nominal value
Treatment of specific items, loans acquired in the secondary market	Nominal value
Treatment of specific items, securitised loans	Nominal value

United Kingdom

Treatment of specific items, discounted and zero coupon bonds	Accrual of imputed interest on discount bonds may be included	
Treatment of specific items, other securities	Market value	
Treatment of specific items, derivatives	Market value	Derivatives are not included within the BIS Locational International Banking Statistics at a total level or within "Other Assets/Liabilities"

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	Yes
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No
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	Yes

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	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.
Reduction of external assets due to provisions	No	

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality	Majority ownership
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United States

II-1 Reporting institutions: Number and types

Number of reporting institutions	608
Types of bank and bank-like reporting institutions	All depository institutions, bank holding companies and brokers and dealers with external assets or liabilities of USD 50 million or more
Other financial institutions, Trade-related	No
Other financial institutions, Securities brokers/ houses	Yes
Other financial institutions, Money market funds	No
Other financial institutions, Other	No
Official institutions, Post office (including autonomous post office banks, but not postal administrations)	No
Official institutions, Central bank	Liabilities
Percentage coverage assets/liabilities (Share of reporting banks' external assets and liabilities in the corresponding totals for all banking institutions)	Nearly 100

II-2 Reporting of loans and deposits

Separate reporting of loans and deposits	Yes
Inclusions of loans and deposits, Repos [Securities lent are deducted (Y) from the portfolio as recommended under GAAP or not (N); Answers in brackets for IFRS standards]	Yes (N)
Inclusions of loans and deposits, Securities and gold lending without cash collateral	No
Inclusions of loans and deposits, Financial leases	Yes
Inclusions of loans and deposits, Promissory notes	Yes
Inclusions of loans and deposits, Subordinated loans	Yes
Inclusions of loans and deposits, Bank-notes and coin	No

II-3 Reporting of trade-related credit

Are trade bills included?	Yes
Criterion for inclusion, Residence of drawee	Yes
Criterion for inclusion, Residence of presenter	No
Is "à forfait" trade credit included?	Yes
Is "en pension" paper included?	Yes

II-4 Reporting of trustee business

Loans and deposits extended (in banks' own name, but on behalf of third parties)	No	
Loans and deposits received (funds received on a trust basis)	Yes	
Holdings of securities (in banks' own name, but on behalf of third parties)	No	
Own issues of securities (in banks' own name, but on behalf of third parties)	Yes	Negotiable CDs and USD short-term securities issued by banks and others and held for foreigners' accounts. Locational banking

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

Separate reporting of securities	Yes	As from March 2003, negotiable CDs and short-term securities only.
Breakdowns by currency	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.
Breakdowns by bank/non-bank	No	
Breakdowns by country	No	

United States

Short-term securities included	No	
II-6 Reporting of banks' own issues of international debt securities		
Separate reporting of own issues of securities	Yes	As from March 2003.
Definition used	All negotiable CDs and short-term securities issued in USD only	
Breakdown by currency	USD only	
Breakdown by bank/non-bank	Yes	As from March 2003.
Breakdown by country	Yes	As from March 2003.
Short-term securities included	Yes	As from March 2003.
II-7 Reporting of derivative instruments		
Separate reporting of market value data possible	No	
Market value data included in total assets or liabilities, Exchange-traded instruments	No	
Market value data included in total assets or liabilities, OTC instruments	No	
II-8 Reporting of other assets and liabilities		
Separate reporting of other assets and liabilities	No	
Breakdowns by currency	No	
Breakdowns by bank/non-bank	No	
Breakdowns by country	No	
Types of other assets or liabilities included in the reported data	None	
II-9 Gaps in the disaggregated reporting of international assets and liabilities		
Currency breakdown, external assets and liabilities	Only into domestic and total foreign currency positions	
Currency breakdown, positions vis-à-vis official monetary authorities	No data on assets	Until December 2002
Sectoral breakdown	Only for domestic currency positions	
Country breakdown	Only partial	
II-10 Reporting practices regarding the distinction between bank and non-bank positions		
Instructions issued by central bank	Yes	
Recommended definition of a bank, reporting country definition	No	
Recommended definition of a bank, home country definition	Yes	
Recommended definition of a bank, international standard	No	
Use of banks' own knowledge/practise	No	
II-11 Gaps in the disaggregated reporting of positions vis-à-vis international organisations		
Data on total assets or liabilities	No gaps	
Currency breakdown	Only into domestic and total foreign currency positions	
Sectoral breakdown	No gaps	
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	Yes	Excludes claims of US official institutions.
Positions vis-à-vis foreign official monetary authorities, treated as positions vis-à-vis banks or non-banks	Banks	
Local position in foreign currency vis-à-vis the domestic central bank, included in total assets or liabilities	No	
Local position in foreign currency vis-à-vis the domestic central bank, treated as positions vis-à-vis banks or non-banks	Not applicable	
II-13 Valuation rules applied by reporting countries		
General	All loans and securities are recorded at face value	
Treatment of specific items, loans subject to trading	Face value	

United States

Treatment of specific items, loans acquired in the secondary market	Face value	
Treatment of specific items, securitised loans	Face value	
Treatment of specific items, discounted and zero coupon bonds	Face value	Only short-term securities are reported by US banks.
Treatment of specific items, other securities	Face value	Only short-term securities are reported by US banks.
Treatment of specific items, derivatives		

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

Separate reporting possible (with country/sector/currency breakdown): Valuation changes	No
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	Yes
Separate reporting possible (with country/sector/currency breakdown): Provisions that are not deducted from the data on international assets	No

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	Yes: as interest falls due
Reduction of external assets due to provisions	No

II-16 Reporting practices in determining the nationality of banks

Definitions used in determining nationality	At least 25% ownership
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II-17 Gaps in the reporting of nationality structure data

External assets and liabilities in foreign currency, by parent country	Not reported	Until December 2002.
External assets and liabilities in foreign currency, by US dollar, euro, Japanese yen	Not reported	Until December 2002.
External assets and liabilities in foreign currency, by own offices	Not reported	Until December 2002.
External assets and liabilities in foreign currency, by official monetary authorities	Not reported	Until December 2002.
External assets and liabilities in domestic currency, by parent country		
External assets and liabilities in domestic currency, by own offices		
External assets and liabilities in domestic currency, by official monetary authorities		
External assets and liabilities in domestic currency, by US dollar, euro, Japanese yen		