

# BANKING STATISTICS GUIDELINES AND CUSTOMER CLASSIFICATION

## Section „Banks’ (MFIs) reports on their external position“

Final version: 9 July 2009

This English translation of parts of the Banking statistics guidelines and customer classification has been prepared by the Deutsche Bundesbank for the convenience of English-speaking readers. The sole authoritative text is the original German.

Basis for the final version are the guidelines, reference date January 2009. Changes to this guidelines are marked in “colours other than black”.

References to other pages etc are **highlighted in yellow** (new reference pages see German final version).

The reporting deadlines when the individual Guideline sections become effective are highlighted with specific colour flags at the left margin. The colour code is as follows:

Colour	First reporting period for the application of the amended passages (Year-Month)	Reason for amendment
	2010-06	Recast of the ECB-Regulation concerning the MFI balance sheets statistics, as far as the amendments are not required for the reporting period 2011-12
	2010-12	Recast due to the amendments by the Act Modernising Accounting Law (Bilanzrechtsmodernisierungsgesetz (BilMoG)). The law changes accounting regulations in Germany’s Commercial Code (Handelsgesetzbuch) and in the Accounting Regulation for Banks and Financial Services Institutions (Verordnung über die Rechnungslegung der Kreditinstitute und Finanzdienstleistungsinstitute).
	2011-12	Recast of the ECB-Regulation concerning the MFI balance sheets statistics; here: Reporting of syndicated loans

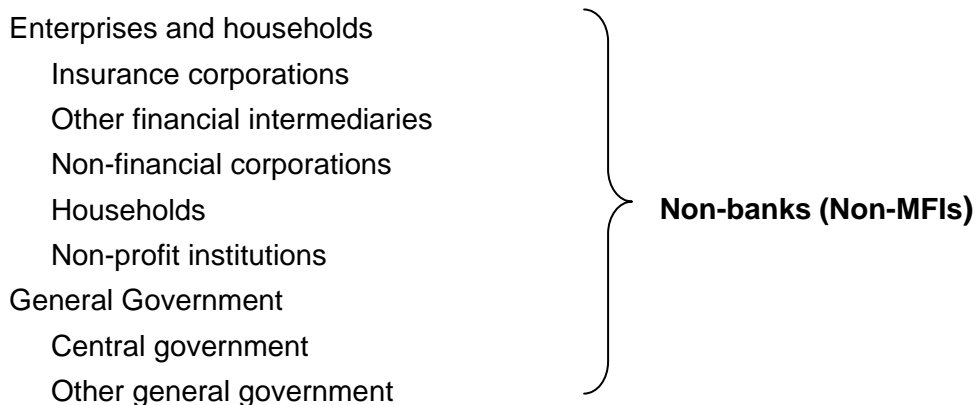
Furthermore editorial modifications have been made to streamline the vocabulary.

# General guidelines

## I Sectors of the economy<sup>1</sup>

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### Banks (MFIs)



### Abroad

Non-residents are natural persons or corporations whose normal abode, head office or registered office is located abroad.

#### 1 Foreign banks

(Ausländische Banken)

Foreign banks are institutions whose registered office or seat of management is located abroad, and which are regarded as banks in the country concerned. These also include domestic banks' branches abroad (including of foreign branches of the reporting institution), but not the domestic branches and representative offices of foreign banks. Foreign monetary authorities/central banks including the central banks of the euro-area member states and the ECB (see the list attached to the German text, p ● ff.) as well as supranational banks (such as the Bank for International Settlements BIS) are also deemed to be foreign banks. Within the context of the European Union, only MFIs are to be recorded as banks.

Supranational banks see the list attached to the German text p ● f

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<sup>1</sup> For detailed explanatory notes, see the list attached to the German text, p ● ff (Customer classification)

## **2 Foreign enterprises and households**

(including non-profit institutions)

(Ausländische Unternehmen und Privatpersonen (einschließlich Organisationen ohne Erwerbszweck))

Institutions or establishments of foreign general government or of non-profit institutions operating and borrowing for their own name are to be treated as enterprises.

Foreign enterprises also include international development banks (with the exception of the European Investment Bank) as well as foreign offices of domestic enterprises. Foreign households also include members of foreign armed forces stationed in Germany (including civilian support personnel) and their families. By contrast, foreign workers living in Germany are as a rule to be regarded as residents.

International development banks see the list attached to the German text p ● f

## **3 Foreign general government**

(Ausländische öffentliche Haushalte)

Foreign central governments, including their diplomatic and consular missions in Germany and the agencies of foreign armed forces stationed in Germany, as well as foreign state and local government and foreign social security funds.

In addition, this category also includes all international organisations (see the list attached to the German text p ● f) excluding supranational banks and international development banks.

For the European Central Bank (ECB), see paragraph 1.

## **II Countries**

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The classification by country is also to include the euro-area member states. International organisations are to be treated as if they were a country. Items vis-à-vis central banks of euro-area member states are to be shown in the country column of their respective country of domicile or seat; items vis-à-vis the ECB are to be recorded in a separate country column headed "ECB" (country code 918).

## **III Currencies**

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The domestic currency is the euro. All other currencies are deemed to be foreign currency.

## IV. Contents and presentation of the reports

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### 1 External position report

(Auslandsstatus)

The monthly external position report is to show all assets and liabilities vis-à-vis foreign banks, enterprises, households and general government.

In principle, the assets to be shown here are to be taken from the reporting institution's books in the same way as in the report for the monthly balance sheet statistics. In defining the individual items, the maturity classification and all general reporting issues, the guidelines on monetary financial institutions' reports for the monthly balance sheet statistics are to be applied as appropriate.

The total amounts under external assets and external liabilities (forms "External assets", column 1, and "External liabilities", column 1) are to be taken from the reporting institution's euro accounts, and on the reporting date foreign currencies must be converted into euro at the reference rate, in accordance with the provisions governing the monthly balance sheet statistics. The assets and liabilities vis-à-vis individual countries or individual international organisations are to be shown in separate columns — specifically, in 1,000 units of the currency in which they are denominated; [assets and liabilities in precious metal accounts are to be recorded in units of weight \(kilograms\)](#). On request, the reporting institution may be permitted to show all amounts of foreign currency [or holdings in precious metal accounts](#) in euro if it explicitly undertakes in writing to convert these currencies at the ESCB's reference rate on the reporting date. For each amount denominated in a particular currency, the converted equivalent is to be reported in a separate country/currency column and the original currency of denomination to be entered at the top of the column..

The reporting institution is free to choose the order in which the country/currency combinations are recorded (for example, a country or international organisation and all related currencies, or a currency and all related countries or international organisations). Care must be taken to ensure, first, that each country/currency combination is recorded only once, and, second, that all individual amounts included in the "total" column are recorded in one of the country/currency combinations.

Abbreviations for countries, international organisations and currencies are given in the lists attached to the German text (p [●](#) ff). The lists also contain the associated numerical codes or ISO codes which are needed for the electronic transfer of reports.

Institutions subject to reporting requirements are to submit one report each for the domestic part of the institution, covering the overall external business of the institution transacted in Germany (see p [●](#)). In addition, reports for the branches abroad encompassing their external business are to be returned, with the data for the branches located in the same host country consolidated in a single report (see p [●](#)). Reports on the external position of the foreign subsidiaries are to be returned, with a separate report being submitted for each subsidiary (including its branches) (see p [●](#)).

## **2 Foreign currency position (supplementary form FW)**

(Status Fremdwahrung (Anlage FW))

As part of these statistics, items denominated in foreign currency vis-a-vis residents are to be classified by type, maturity and sector. Furthermore, negotiable and non-negotiable debt securities issued which are denominated in foreign currency are also to be reported and classified by maturity. Positions denominated in US dollars, Japanese yen, Swiss francs, pounds sterling, Swedish kronor and Danish kroner have to be shown separately.

Institutions with foreign branches are required to submit supplementary form FW for the domestic part of their institution only.

# Guidelines on the external position report of domestic banks (MFIs)

## I Form “External assets” (R11../R12..)

(Vordruck Auslandsaktiva (R11../R12..))

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### **Item 010 Banknotes and coins denominated in foreign currency**

(Noten und Münzen in Fremdwährung)

Only legal tender of non-euro-area member states is to be recorded here. However, gold coins, even if they are officially legal tender, are to be excluded. A breakdown by currency is not required.

### **Item 123 Loans and advances to non-residents**

(Forderungen an Ausländer)

All kinds of loans and advances to non-residents (excluding loans on a trust basis) not evidenced by negotiable securities are to be recorded here, in accordance with the classification by economic sector and by maturity provided for on the report form. Loans and advances to legally dependent branches of German enterprises and banks abroad are also to be included under this item; they are to be assigned to the country in which the branch is located.

Domestic branches of foreign banks are also to include their loans and advances to their head office and the other branches abroad here. Institutions with branches abroad are also to record here, in the report for the domestic part of the institution, their loans and advances to branches abroad (other than the working capital supplied, see item 142).

For the report on foreign branches, see p .

For "Foreign bills", see item 206.

### **Item 124 Foreign Treasury bills and Treasury discount paper**

(Ausländische Schatzwechsel und unverzinsliche Schatzanweisungen)

Treasury bills, Treasury discount paper and similar debt instruments issued by foreign public bodies and which have been discounted and are eligible for refinancing with the central banks of the countries in which the reporting bank is established are to be shown under this item. The paper is to be shown under the currency in which it is denominated and under the country in which the issuer is located.

"Countries in which the reporting bank is established" are deemed to be all countries in which the reporting institution conducts banking business, offers services or is represented for other reasons, irrespective of the form (office, branch, representative office) in which it operates in the country concerned.

**Items 125, 126 and 127      Money market paper**  
(Geldmarktpapiere)

Negotiable Treasury bills, Treasury notes and other money market paper (commercial paper, Euro-notes, certificates of deposit, "bons de caisse" and similar rights evidenced by certificates with an original maturity of one year or less) issued by foreign borrowers, other than those to be included in item 124 "Foreign Treasury bills and Treasury discount paper", are to be shown in these items. Debt securities issued by the ESCB are also to be recorded here using the ECB country code (918).

**Items 129 to 140      Other foreign securities**  
(Andere ausländische Wertpapiere)

Own holdings of securities issued by foreign borrowers have to be shown in these items — specifically, negotiable debt securities, and shares and other variable-yield securities (including foreign money market funds, shares/units), other than those to be included in item 141 "Participating interests and shares in affiliated enterprises abroad".

The securities are to be shown under the currency in which they are denominated and under the country in which the issuer is domiciled or has his seat. Foreign currency securities issued by domestic borrowers held by the reporting institution are not to be shown here but under the respective items on supplementary form FW.

Holdings of non-negotiable debt securities are not to be shown here but in items 101 to 120 "Loans and advances ...".

**Item 141      Participating interests and shares in affiliated enterprises abroad**  
(Beteiligungen und Anteile an verbundenen Unternehmen im Ausland)

All participating interests and shares in affiliated enterprises abroad are to be included in this item, irrespective of whether or not they are evidenced by securities.

**Item 142      Working capital supplied to foreign branches**  
(Betriebskapital in ausländischen Zweigstellen)

The working capital supplied to foreign branches which is included in item 176 "Others" of the monthly balance sheet statistics is to be shown separately under this item.

**Item 143      Other external assets**  
(Sonstige Auslandsaktiva)

All on-balance-sheet external financial assets (excluding loans on a trust basis) which cannot be included in items 010 to 142 ([eg derivative financial instruments in the trading portfolio that have a positive value on the reporting date, delivery rights arising from precious metal accounts](#), holdings of foreign bills) are to be shown under this item.

## Supplementary data on external assets

### **Item 201      Loans and advances to central banks/monetary authorities** (Forderungen an ausländische Zentralnotenbanken/Währungsbehörden)

Loans and advances to foreign central banks/monetary authorities included under items 101 to 104 "Loans and advances to foreign banks ..." are to be shown here separately. Loans and advances to central banks of the euro-area member states and to the ECB as well as to the BIS, the IMF and the Arab Monetary Fund are also to be shown here (for the corresponding country codes, see the list attached to the German text, p 10.).

### **Item 202      Loans and advances with a residual maturity of up to one year** (Forderungen mit einer Restlaufzeit bis zu 1 Jahr)

Loans and advances with a residual maturity of up to one year included under item 123 "Loans and advances to non-residents" are to be shown here. They include not only loans and advances which were originally long-term and whose residual maturity has now declined to one year or less but also loans and advances which were originally short-term and whose residual maturity was one year or less from the outset. Current account credit is also included here. In the case of loans and advances with repayments in regular instalments, the instalments due within the next twelve months are to be given.

### **Item 203      Irrevocable credit commitments** (Unwiderrufliche Kreditzusagen)

The irrevocable credit commitments vis-à-vis non-residents which are recorded in item 390 of the monthly balance sheet statistics are to be shown here separately. A breakdown by currency is not required, the amounts may be entered in euro.

### **Item 206      Foreign bills** (Auslandswechsel)

Bills which have been drawn on (in the case of promissory notes, issued by) non-residents and which are shown in item 143 "Other external assets" and held in the reporting institution's portfolio are to be shown here. Whether the bills have been submitted by residents or by non-residents or where they are payable is irrelevant in this context.

### **Item 207      Loans and advances to group-affiliated institutions**

Loans and advances to own foreign branches and to foreign subsidiaries deemed to be banks in their country of domicile that are included under items 101 to 104 "Loans and advances to foreign banks" are to be recorded separately here. Branches of foreign banks and banks majority-owned by non-residents must also include their loans and advances to foreign head offices or parent companies and to foreign affiliates.



06/2010

**Item 208 Reverse repos**

Loans and advances arising from reverse repo transactions (the granting of loans in return for securities as collateral) that are included under items 101 to 104 "Loans and advances to foreign banks" are to be recorded separately here.

12/2011

**Item 209 Syndicated loans**

The syndicated loan components included under items 101 to 104 "Loans and advances to foreign banks" are to be recorded separately here.

06/2010

**Item 211 Reverse repos**

Loans and advances arising from reverse repo transactions (the granting of loans in return for securities as collateral) that are included under item 123 "Loans and advances to non-residents" – including the amounts already shown under item 208 – are to be recorded separately here.

06/2010

**Item 212 Reverse repos with central counterparties**

Reverse repos with central counterparties (central counterparties within the meaning of section 1 (31) of the German Banking Act) that are included under item 211 are to be recorded separately here.

12/2011

**Item 213 Syndicated loans**

Syndicated loan components that are included under item 123 "Loans and advances to non-residents" – including the amounts already shown under item 209 – are to be recorded separately here.

12/2010

**Item 214 Debt securities in the trading portfolio**

Debt securities acquired for trading purposes that are included under items 129 to 137 are to be recorded separately here.

06/2010

**Item 215 Gross holdings debt securities**

The holdings of debt securities before deducting short sales are to be given here.

**Item 216 Gross holdings of shares and other securities**

The holdings of shares and other securities before deducting short sales are to be given here.

12/2010

### **Items 217 to 220 Derivative financial instruments**

Derivative financial instruments in the trading portfolio that have a positive value within the meaning of section 340e (3) of the Commercial Code and section 35 (1) number 1a of the Accounting Regulation for Credit Institutions (*Verordnung über die Rechnungslegung der Kreditinstitute*) are to be reported here if they have been concluded with foreign counterparties. The items are to be shown gross, ie without taking bilateral netting agreements into account. Items relating to group-affiliated institutions are to be recorded separately.

A breakdown by currency is not required, the amounts may be entered in euro.

06/2010

### **Item 221 Delivery rights arising from precious metal accounts**

These include, for example, receivables in gold accounts which confer a claim to unallocated gold.

**II Supplement to form External assets (R11../R12..)**  
(Ergänzung zu Vordruck Auslandsaktiva (R11../R12..))

**Changes in assets resulting from valuation adjustments in the reporting month**

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All additions and deductions to/from loan and securities portfolios resulting from valuation adjustments in the reporting month are to be shown here; deductions are to be preceded by minus sign.

The following are to be treated as valuation adjustments:

- changes in the individual value adjustments and write-downs and/or write-ups on bad loans carried out in the reporting month
- revaluations of securities as a result of changes in the market value.

Value changes arising from exchange rate fluctuations are not to be included.

Valuation adjustments are to be shown only in the month or months in which such changes to the reported stock figures were actually made. If no changes in the individual valuation adjustments occurred in the reporting period or no write-downs and/or write-ups on bad loans were carried out, the form "Changes in assets resulting from valuation adjustments in the reporting month" does not need to be completed. "Nil reports" are not required.

**Note:** The introduction of forms for reporting valuation adjustments does not mean that, contrary to the reporting institution's normal valuation practice, stocks are to be revalued regularly in future.

### **III Form External liabilities (R21../R22..)** (Vordruck Auslandspassiva (R21../R22))

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#### **Item 353 Liabilities to non-residents (excluding savings deposits)** (Verbindlichkeiten gegenüber Ausländern (ohne Spareinlagen))

All unsecured liabilities to non-residents (other than savings deposits and liabilities on a trust basis, but including subordinated liabilities) are to be shown under this item in accordance with the classification by sector of the economy and maturity provided for on the report form. Liabilities to legally dependent branches of German enterprises and banks abroad are also to be included here; they are to be assigned to the country in which the branch is located. Liabilities arising from genuine sale and repurchase transactions (repos) [and from securities and precious metal lending transactions against monetary collateral](#) that are included in liabilities to nonbanks are to be shown here separately in the amounts received for the transfers. The amounts received for the transfers and corresponding to the liabilities arising from genuine sale and repurchase transactions (repos) and contained in the liabilities to non-banks are to be shown separately.

Building and loan associations are to show deposits under savings contracts placed by non-residents as deposits with an agreed maturity of over two years on line 305 or lines 312, 318, 324, 330, 336, 344 or 350, depending on the creditor.

Domestic branches of foreign banks are also to show here their liabilities to their head office and the other branches abroad (with the exception of the working capital received, see item 357). Banks with branches abroad are also to show here, in the report for the domestic part of the institution, their liabilities to branches abroad.

Securitized liabilities are not shown in the external position report.

For the report on foreign branches, see p .

#### **Item 356 Non-residents' savings deposits** (Spareinlagen von Ausländern)

Only funds satisfying the requirements of section 21 (4) of the Accounting Regulation for Credit Institutions (*Verordnung über die Rechnungslegung der Kreditinstitute*) are to be shown in this item as non-residents' savings deposits.

#### **Item 357 Working capital supplied to domestic branches of foreign banks** (Betriebskapital von inländischen Zweigstellen ausländischer Banken)

The working capital (including reserves) supplied to domestic branches of foreign banks as shown in item HV21/310 "Capital" of the monthly balance sheet statistics is to be recorded under this item.

**Item 358      Other external liabilities**  
(Sonstige Auslandspassiva)

All on-balance-sheet external liabilities (excluding liabilities on a trust basis) which cannot be included under items 301 to 357 (eg derivative financial instruments in the trading portfolio that have a negative value on the reporting date) are to be shown under this item.

Securitised liabilities are not shown in the external position report.

**Supplementary data on external liabilities (R21../R22..)**

06/2010

**Item 400      Liabilities to group-affiliated institutions**

Liabilities to own foreign branches and to foreign subsidiaries deemed to be banks in their country of domicile that are included under items 301 to 305 "Liabilities ... to foreign banks" are to be recorded separately here. Branches of foreign banks and banks majority-owned by non-residents must also include their liabilities to foreign head offices (with the exception of working capital, see item 357) or parent companies and to foreign affiliates.

**Item 401      Amounts owed to foreign central banks/monetary authorities**  
(Verbindlichkeiten gegenüber ausländischen Zentralnotenbanken/Währungsbehörden)

The amounts owed to foreign central banks/monetary authorities included under items 301 to 305 "Liabilities to foreign banks" are to be shown here separately. They include amounts owed to central banks of euro-area member states and to the ECB (for the corresponding country codes, see the list attached to the German text, p ●).

06/2010

**Items 404 and 405      Repo liabilities**

Liabilities arising from genuine sale and repurchase transactions and from securities and precious metal lending transactions against monetary collateral included under item 301 "Overnight liabilities to foreign banks" or item 302 "Liabilities of up to and including one year to foreign banks" are to be shown here separately in the amounts received for the transfers.

**Items 406 and 407      Repo liabilities to central counterparties**

Repo liabilities to central counterparties (central counterparties within the meaning of section 1 (31) of the German Banking Act) that are included under items 314 and 316 are to be recorded separately here.

06/2010

### **Items 408 and 411 Repo liabilities**

Liabilities arising from genuine sale and repurchase transactions and from securities and precious metal lending transactions against monetary collateral that are included under item 317 "Liabilities of more than one year up to and including two years to foreign other financial intermediaries" or item 318 "Liabilities of more than two years to foreign other financial intermediaries" are to be shown here separately in the amounts received for the transfers. Repo liabilities to central counterparties (central counterparties within the meaning of section 1 (31) of the German Banking Act) are to be recorded separately here.

12/2010

### **Items 412 to 415 Derivative financial instruments**

Derivative financial instruments in the trading portfolio that have a negative value within the meaning of section 340e (3) of the Commercial Code and section 35 (1) number 1a of the Accounting Regulation for Credit Institutions are to be reported here if they have been concluded with foreign counterparties. The items are to be shown gross, ie without taking bilateral netting agreements into account. Items relating to group-affiliated institutions are to be recorded separately.

A breakdown by currency is not required, the amounts may be entered in euro.

06/2010

### **Item 416 Delivery liabilities arising from precious metal accounts**

These include, for example, liabilities in gold accounts which give the creditor a claim to unallocated gold.

## **Guidelines on the foreign currency position of domestic banks**

(supplementary form FW)

**Supplementary form FW is to be submitted only for the domestic part of the reporting institution.**

Data on the foreign currency assets and liabilities vis-à-vis residents and foreign-currency-denominated debt certificates outstanding are to be shown under items 501 to 704. Items denominated in US dollars, Japanese yen, Swiss francs, pounds sterling, Swedish kronor and Danish kroner are to be shown separately.

All foreign currency amounts are to be shown in euro.

Furthermore, in preparing the reports, the "Guidelines on the external position report of domestic banks" are to be applied.

## Guidelines on the external position report of foreign branches

Like the external position report for the domestic part of the reporting institution, the report provides a breakdown of the external assets and liabilities by sector and maturity, country and currency. **The same definition of "foreign/abroad" is to be used as in the report for the domestic part of the reporting institution;** hence the branch's host country is also deemed to be "foreign/abroad".

A separate report is to be prepared for each individual host country of a foreign branch (also applicable to euro-area member states). However, an aggregate report is to be returned for branches in the same country of domicile. The reciprocal assets and liabilities of foreign branches domiciled in different countries are not to be shown net but gross.

Furthermore, in preparing the reports, the "Guidelines on the external position report of domestic banks" are to be applied accordingly.

06/2010

### Form „External assets of foreign branches“ (R 11..)

#### **Item 207          Loans and advances to group-affiliated institutions outside the country of domicile of the reporting branch**

Loans and advances to the German head office (which are not included in the external position report otherwise) together with the loans and advances to foreign affiliated branches and other foreign group-affiliated banks that are included under items 103 and 104 are to be recorded separately here. No country or currency breakdown is required.

#### **Item 222          Loans and advances to foreign insurance corporations and foreign other financial intermediaries**

Loans and advances to foreign financial enterprises not deemed to be banks in their country of domicile that are included under items 115 to 116 "Loans and advances to foreign enterprises and households" are to be recorded separately here.

#### **Item 223          Debt securities of foreign insurance corporations and foreign other financial intermediaries**

Debt securities issued by foreign financial enterprises not deemed to be banks in their country of domicile that are included under item 135 "Debt securities of foreign enterprises" are to be recorded separately here.

## **Form “External liabilities of foreign branches” (R 21..)**

### **Item 353 Liabilities to non-residents** (Verbindlichkeiten gegenüber Ausländern)

Savings deposits of non-residents are to be shown by creditor in line 337 or 351 as overnight liabilities and liabilities of up to one year.

### **Item 400 Liabilities to group-affiliated institutions** (Verbindlichkeiten gegenüber gruppenangehörigen Instituten)

The liabilities to the German head office (which are not otherwise recorded in the external position report) as well as the liabilities to foreign branches and other foreign group-affiliated banks recorded under items 303 and 306 are to be shown separately. A breakdown by country or currency is not required.

### **Item 402 Overnight liabilities and liabilities of up to one year to group-affiliated institutions** (Täglich fällige und befristete Verbindlichkeiten bis zu 1 Jahr einschl. gegenüber gruppenangehörigen Instituten)

### **Item 403 Liabilities of more than one year to group-affiliated institutions** (Befristete Verbindlichkeiten von mehr als 1 Jahr gegenüber gruppenangehörigen Instituten)

The working capital which the domestic head offices make available to their foreign branches and which is shown under asset item 142 in the domestic institutions' external position report is also to be included here.



## Guidelines on the external position report of foreign subsidiaries

Like the domestic banks' external position report, this report provides a breakdown of the external assets and liabilities by sector and maturity, country and currency. **The same definition of "foreign/abroad" is to be used as in the report for domestic MFIs**; hence the subsidiary's host country is also deemed to be "foreign/abroad".

A separate report is to be prepared for each individual subsidiary (including its sub-branches). The sum total of the external assets and external liabilities (forms headed "External assets of foreign subsidiaries" and "External liabilities of foreign subsidiaries", column 1) is to be shown in the same currency as used for the monthly balance sheet statistics on the foreign subsidiaries (ie in the currency in which the foreign subsidiary's accounts are kept or, on request, converted into euro). The assets and liabilities shown in the individual country/currency columns (column 2 ff.) are to be shown in 1,000 units of the currency in which they are denominated. **Assets and liabilities in precious metal accounts are to be recorded in units of weight (kilograms)**. On request, the reporting institution may also convert the currency amounts **or holdings in precious metal accounts** into euro but the original currency is to be indicated in the headings of the individual country/currency columns to make it clear from which currency the amounts have been converted.

Furthermore, in preparing the reports, the "Guidelines on the external position report of domestic banks" are to be applied accordingly.

### Form „External assets of foreign subsidiaries“ (R 11..)

06/2010

#### **Item 207      Loans and advances to group-affiliated institutions outside the country of domicile of the reporting subsidiary**

Loans and advances to German parent companies (which are not included in the external position report otherwise) together with the loans and advances to other foreign group-affiliated banks that are included under items 103 and 104 are to be recorded here separately. No country or currency breakdown is required.

#### **Item 222      Loans and advances to foreign insurance corporations and foreign other financial intermediaries**

Loans and advances to foreign financial enterprises not deemed to be banks in their country of domicile that are included under items 115 and 116 "Loans and advances to foreign enterprises and households" are to be recorded separately here.

**Item 223 Debt securities of foreign insurance corporations and foreign other financial intermediaries**

Debt securities issued by foreign financial enterprises not deemed to be banks in their country of domicile that are included under item 135 “Debt securities of foreign enterprises” are to be recorded separately here.

**Form “External liabilities of foreign subsidiaries” (R 21..)****Item 353 Liabilities to non-residents**  
(Verbindlichkeiten gegenüber Ausländern)

Savings deposits of non-residents are to be shown by creditor in line 337 or 351 as overnight liabilities and liabilities of up to one year.

**Item 400 Liabilities to group-affiliated institutions**  
(Verbindlichkeiten gegenüber gruppenangehörigen Instituten)

The liabilities to the German parent company (which are not otherwise recorded in the external position report) as well as the liabilities to foreign branches of the parent company and other foreign group-affiliated banks recorded under items 303 and 306 are to be shown here separately. The equity capital in the foreign subsidiary held by the German parent company is not to be included. A breakdown by country and currency is not required.