FORM C1

UK-REGISTERED BANKING SUBSIDIARIES COUNTRY EXPOSURE REPORT – (for reporting with effect from end-December 2004)

GENERAL

The General Notes and Definitions, Classification of Accounts Guide and the definitions for other forms, particularly Forms BT and CC, apply to Form C1 (except where specific exceptions are made).

Form C1 relates to worldwide operations of reporting banks, thereby including offices and subsidiaries **outside** and **inside** the UK. The data should be reported on a **consolidated** basis, with inter-office positions netted out. Details are requested for data on an **immediate borrower basis**, i.e. allocated to the country where the original risk lies, and for **risk transfers**, to show where the ultimate risk lies (see risk transfer section below).

Reporting institutions **may, if they wish,** exclude from the maturity analysis (columns 1.10 to 1.16) individual claims of less than the equivalent of £250,000. The total of such unanalysed claims should be included in column 1.17 to the nearest £1million.

For the analysis of risk transfers and the analysis by sector of commitments, reporting institutions **may, if they wish**, exclude individual accounts below certain sizes:

- Reporting institutions with capital and reserves of **£50million or more** before consolidation may exclude items of less than £100,000;
- Reporting institutions with capital and reserves of **less than £50million** may exclude items of less than £50,000.

ROUNDING

All entries should be rounded to the **nearest £1 million**.

For each country, the entries in columns 1 and 4 should be the true totals for the columns. The entries in columns 1.1 to 1.3, 1.8 to 1.17 and 4.1 to 4.3 should sum to them as appropriate.

For each column, the grand total in the first line (“total of all non-resident customers”) should equal the sum of the column entries. For more information on this, see the Internal Validations for Form C1.

WHO SHOULD REPORT?

Each **UK-registered banking subsidiary** should complete a return at the top level of the entity, unless it can satisfy the Bank of England that it conducts no external business and has no office or subsidiary overseas, or is a UK-owned banking subsidiary which has agreed to complete Form CE instead. Once the subsidiary has elected to move to the CE form, they cannot revert back to the form C1 and must continue to report form CE going forward.

CONSOLIDATION

The return should cover the activities of all offices and certain subsidiaries (see definition below) of the reporting institution, whether within or outside the UK. However, **claims and liabilities arising between offices and subsidiaries covered by the report should be excluded.**

Where an institution's local offices and subsidiaries in a particular foreign country have total claims in that country (in all currencies, including the local currency) of **less than the equivalent of £5 million**, those claims may be excluded from the return.

A subsidiary of a reporting institution is either:

- a company in which the institution holds **more than half** of the nominal value of the total ordinary share capital; or
- a company in which, although its shareholding is less than 50%, the reporting institution **controls the composition of the board of directors**.

The return should consolidate all UK and foreign subsidiaries whose business is financial and whose **prime function is to grant credit** or whose assets are largely of types that fall to be reported in columns 1 or 2.1 (see below). This includes subsidiaries involved in:

- banking;
- hire-purchase;
- factoring;
- bank-funded "warehousing";
- leasing;
- bond-trading; and
- those which trade in or underwrite securities.

Insurance broking and similar companies should be **excluded.**

Where the reporting institution is a subsidiary of a **UK bank holding company** (see the Classification of Accounts Guide Section III.3 Part 9 (c)), UK and foreign sister companies of the type described above should be included in the return, unless they both complete Form C1 in their own right. In certain cases the Bank of England may, after consultation with the institutions concerned, seek information in respect of minority holdings where circumstances suggest that the resulting obligations could be material.

Reporting institutions should maintain an up to date list of the names and countries of location of all UK and foreign subsidiaries and sister companies that have been consolidated in the return. This will normally be required on an annual basis by the Bank of England.

TYPE OF ASSETS TO BE INCLUDED

Below is a list of the assets which should be included **throughout** Form C1:

- **loans and advances** to, and balances with, non-residents;
- amounts receivable under **finance leases** to non-residents;
- claims under **sale and repurchase** agreements with non-residents;
- **commercial bills** drawn on non-residents;
- **certificates of deposit, promissory notes and other negotiable paper** issued by non-residents;
- lending under **ECGD bank guarantee**;
- **portfolio investments** (including dealing portfolios) in securities issued by foreign governments, foreign institutions (e.g. IBRD) and corporate bodies registered outside the UK, other than investments in the share and loan capital of the reporting institution's own subsidiaries and associates outside the UK. Holdings of securities also include **credit-linked notes** and other **collateralised debt** obligations and **asset-backed securities.**

Amended o/a Stats Notice 2004/01

- sterling and other currency **acceptances** given under facilities opened on behalf of non-residents.

Amended o/a Stats Notice 2004/01

In general, if **derivatives** are booked as on-balance sheet items, they should **not** be included in columns 1 to 1.17 or 2.1 to 4.14, but recorded in column DA. However, credit derivatives used for risk mitigation should be included as risk transfers (see the derivatives and risk transfers sections below).

COUNTRY CLASSIFICATION ON IMMEDIATE BORROWER BASIS

Columns 1 to 2.2, 4 to 4.14, 5, 6 and DA require data on an **immediate borrower basis,** therefore:

- **Loans and advances**, **sale and repurchase agreements** and **bills** should be entered against the country of residence of the direct borrower (or drawee).
- **Finance leases** should be reported against the country of residence of the lessee.
- **Certificates of deposit, notes, negotiable paper and securities** should be entered against the country of residence of the issuer.
- **Lending under ECGD bank guarantee** should be reported against the country of residence of the buyer.
- **Acceptances** should be reported against the country of residence of the institution or person on whose behalf the facility was opened.

VALUATION

Amended o/a Stats Notice 2004/05

Financial claims in the form of loans and receivables originated by the bank (and not held for trading) as well as 'held to maturity investments' should be valued at face value or **amortised** cost price, while 'available for sale' financial assets and financial assets held for trading should be valued at market or fair values. This is largely consistent with the International Accounting Standards (IAS 39).

Financial claims resulting from **derivative contracts** should be valued at market prices or fair values (i.e. current credit exposure calculated as the sum of all **positive** market values or fair values of derivative contracts outstanding after taking account of legally enforceable bilateral netting agreements) as this ensures consistency with the concept of 'current credit exposure' in the BIS OTC derivatives statistics. **Negative market values of derivative contracts are considered to represent financial liabilities and are therefore by definition excluded from the reporting of financial claims.**

Added o/a Stats Notice 2006/01

Unused commitments resulting from **guarantees and credit commitments** should be valued at face value or the maximum possible exposure. This includes sales of credit default swaps that fall under guarantees, which should be reported at face value rather than mark to market.

Until they are written off, **interest in arrears** on financial claims and **principal in arrears** (including capitalised interest) should be included in the data on financial claims.

Financial claims against which **provisions** have been made are normally reported as foreign assets at their gross value. However, accounting rules may require in certain instances that these claims be reported on a net basis if there is an identified loss. Both reporting conventions are therefore possible.

Although an asset which has been **written off** may still be a legally enforceable claim, these should be excluded from the reported data as the process of writing-off can be seen as reflecting the judgment that the current or prospective price of the claim is zero (see write-offs section below). The same reporting convention should be followed for reductions in claims due to debt forgiveness, i.e. cancellations of claims via contractual arrangements between debtors and creditors.

The **net** position of **portfolio investments** (including dealing portfolios) should be reported. Where this netting results in a net short position, this should be deducted from any other claims in the column. If this results in a negative figure, it should be reported in brackets.

When the reporting institution acts as **manager or co-manager** of a loan **financed by more than one institution**, it should report only that part of the loan which it retains (i.e. its own participation). The reporting institution should not include other participants' shares of the amount to be lent. A reporting institution which buys all or part of a loan from another financial institution should report it's holding as an advance to the borrower, and not as lending to the institution from which it has purchased the loan.

BREAKDOWN BY AREA OF BUSINESS

The form collects data for three main areas of business:

1) Total cross-border claims and claims of non-UK offices in non-local currencies on local residents (columns 1 to 1.17 and DA).

Types of business to be included:

- **External claims of UK offices in sterling or other currencies.**
    - For example, a claim, in any currency, of the London branch of the reporting institution on a borrower resident in France.
- **Cross-border claims of non-UK offices, in local and non-local currency, excluding claims on UK residents.**
    - For example, a claim, in any currency, of the Paris branch of the reporting institution on a borrower resident in the United States.
- **Claims of non-UK offices in non-local currencies on local residents.**
    - For example, a US dollar claim of the Paris branch of the reporting institution on a borrower resident in France.

2) Claims and liabilities of non-UK offices in local currencies on local residents (columns 2.1 and 2.2).

- For example, a Euro claim of the Paris branch of the reporting institution on a borrower resident in France, or
- a Euro deposit of a French resident with a Paris branch of the reporting institution.

Columns **4 to 4.3** cover commitments which, if drawn, will result in claims for the three categories of business outlined in **1)** above.

In addition, certain claims on, or commitments to, **UK residents** are to be included in columns **3.11 to 3.14 and 4.11 to 4.14** (see Section on Risk Transfers below).

ANALYSIS BY COUNTRY

Added o/a Stats Notice 2005/05

"Brass-plate" companies do not have an operational presence within a country, but merely have an address there. Business with such entities should be reported on an immediate borrower basis against the country where the underlying business is operating, and not the country in which the brass-plate it based. For example, if a French company sets up a brass-plate in the Cayman Islands, business with this brass-plate should be recorded against France and not the Cayman Islands. This does not alter the treatment of subsequent risk transfers.

ANALYSIS BY SECTOR (columns 1.1 to 1.3, 3.11 to 3.14 and 4.1 to 4.14)

Where requested, assets should be separately identified for banks, public sector and other non-residents/local residents. Where possible, the definition used by the country where the counterparty resides should be applied to determine which of the three sectors the counterparty should be reported under.

The **public sector** comprises all central and local government agencies and institutions (including governments of states and provinces within a federation, union or commonwealth which constitute a country), central monetary institutions and all other state-owned and local government agencies. However, **state-owned banks** other than central monetary institutions should be classified as **banks**. Publicly owned enterprises other than banks should be allocated to **other non-residents/local residents.**

Lending under ECGD bank guarantee to banks other than central monetary institutions should be classified as **other non-residents/local residents**.

Amended o/a Stats Notice 2004/01

International Organisations should be classified as **public sector** or **other non-residents**, as appropriate (see the Classification of Accounts Guide Section III.12). The Bank for International Settlements (BIS) and European Central Bank (ECB) should be classified as public sector institutions resident in Switzerland and Germany respectively. ***NOTE: The sector allocation is different to that previously advised on the Form C1 and on the current CC and CL forms, where banking International Organisations were classified as bank rather than public sector.***

ANALYSIS BY ASSET TYPE AND MATURITY (columns 1.8 to 1.17)

Columns 1.8 to 1.17 provide an asset and maturity breakdown of column 1.

Portfolio investments should be entered in to Columns 1.8 and 1.9, and all other assets broken down by maturity within columns 1.10 to 1.17. Therefore, the sum of columns 1.8 to 1.17 should equal the amount entered in column 1 (see Internal Validations for Form C1).

Column 1.8 covers all portfolio holdings of securities issued by non-residents (including dealing portfolios) included in column 1, **other than** shares and other equity which should be reported in **column 1.9**. Preference shares and irredeemable securities (such as floating rate notes) should be included in column 1.8.

For any particular box in columns 1.8 and 1.9, long and short positions in investments should be offset and the **net long or short position** reported. Net short positions should be reported in brackets.

Loans are to be entered according to their **remaining maturities**. For fixed-term loans, purely technical break facilities should be disregarded. Where a reporting institution has loans outstanding at the reporting date under revolving credit lines and has not yet received notification that they will be renewed upon maturity, these loans should be entered according to their immediate maturities. Where the reporting institution has been notified the loan will be routinely renewed on maturity, this should be entered according to the end dates of the credit facilities.

Finance leases should be entered according to their **remaining term**.

Where the borrower has notified the reporting institution that funds will be repaid on a **specific date** in advance of final maturity, the specific date should be taken as the maturity date.

Where a loan is repayable in installments, the amounts should be reported in accordance with the maturity pattern of the outstanding installments.

If a claim, or part of it, has passed the due date for repayment by 14 days or more (or in the case of lending under ECGD bank guarantee by 30 days or more), then the amount of principal which is in arrears should be entered in the **overdue** column (**column 1.10**). Only that part of a loan or other asset actually overdue, and not any unmatured installments, should be reported in the **overdue** column, unless the whole of the loan or asset has been formally declared to be in default within the terms of the contract.

Claims (other than overdrafts) having passed the due date by less than 14 days (less than 30 days for lending under ECGD bank guarantee) should be entered under **6 months or less** (**column 1.11**).

Similarly, overdrafts (authorised or unauthorised) should be reported as overdue only if repayment was formally requested for a date at least 14 days before the reporting date. An overdraft (or part of it) for which repayment has not been formally requested, or was requested for a date less than 14 days before the reporting date (or was requested for a date on or after the reporting date) should be entered in total unanalysed claims (**column 1.17**).

Amounts overdue on secured loans should be included, unless the collateral has been realised.

Include amounts owed under sale and repurchase agreements where the counterparty has failed to repurchase the securities by the agreed date unless the reporting institution has subsequently sold the securities to realise its collateral.

Enter amounts overdue without regard to whether a specific provision for a bad or doubtful debt has been made and without regard to whether the delay in payment is caused by reasons outside the control of the debtor.

If an overdue amount is subsequently rescheduled, or if a claim under an ECGD guarantee or on any other guarantor for repayment of an overdue amount has been made, that amount should be excluded from the **overdue** column and reclassified by maturity, according to when the lending institution expects to be reimbursed.

Reporting institutions may, if they wish, exclude from the **overdue** column amounts overdue on individual claims where the total amount outstanding is less than the equivalent of £250,000. Such excluded amounts should be entered in **column 1.17**.

RISK TRANSFERS (columns 3.11 to 3.14 ad 4.11 to 4.14)

Detailed examples for the reporting of risk transfers are included at the end of these reporting guidelines.

Risk transfers should identify any reallocation of risk from the country (and/or sector) of the immediate borrower, to the country (and/or sector) of **ultimate risk**. This risk reallocation should include any transfer between sector, both within the country itself and when transferring to another country.

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Where the underlying risk in a claim included in **columns 1 or 2.1** is ultimately attributable to a country (and/or sector) other than that against which it has been entered against in columns 1 or 2.1, a risk transfer of the claim should, generally, be shown in **columns 3.11 to 3.14**. Likewise, where the underlying risk in a claim included in **column 4** is ultimately attributable to a country (and/or sector) other than that against which it has been entered against in these columns, a risk transfer of the claim should, generally, be shown in **columns 4.11 to 4.14**.

When to report a risk transfer

A risk transfer should be reported where :

(a) the immediate borrower or lessee is a **branch** of a bank or company whose head office (or parent) is located in a **different country and/or sector**; or

(b) there is a **formal, legal and irrevocable** guarantee to repay the claim if the original borrower or lessee fails to do so, from an entity in a **different country and/or sector**; or

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(c) collateral is provided to offset the risk that the original borrower or lessee fails to repay, from an entity in a **different country and/or sector**; or

(d) credit derivatives have been used to cover for the counterparty risk of financial claims in the **banking book**, where the counterparty to the credit derivative is in a **different country and/or sector**.

Example (a) above only applies to claims on a **branch** of a bank or company whose head office is located in a different country and/or sector and **not to claims on a subsidiary**. However, a risk transfer should be made in respect of a claim on a **subsidiary** where a guarantee is in place which satisfies paragraph (b).

A basic example would involve a loan from the UK office (in any currency) to a French branch of a US bank. This should be reported as:

- a claim against France in columns 1 and 1.1;
- an outward risk transfer from France in column 3.11; and
- an inward risk transfer to USA in column 3.12.

Another basic example is for a **sector transfer**. For instance, the French office of the reporting bank makes a US Dollar loan to a corporate in France, which is backed by an explicit guarantee from a French bank. This should be reported as:

- a claim against France in columns 1 and 1.3;
- an outward risk transfer from France in column 3.13; and
- an inward risk transfer to France in column 3.12.

Reporting vis-à-vis the UK

The country line for the **UK** should be completed **only** in respect of **risk transfers** into or out of the UK. For example, a claim of the UK office of the reporting bank on the UK branch of a French bank (in theory, a claim on a local resident in the UK, column 1 or column 2.1) should **only** be reported as:

- an outward risk transfer from the UK in column 3.11; and
- an inward risk transfer to France in column 3.12;
- with **no** entry against the UK in columns 1 or 2.1.

Similarly, a claim of a French branch of the UK office of the reporting bank on the UK branch of a French bank (in theory a cross-border-claim on the UK, column 1) should **only** be reported as:

- an outward risk transfer from the UK in column 3.11; and
- an inward risk transfer to France in column 3.12;
- with **no** entry against the UK in column 1.

Again, an additional change of sector within the above example would simply require the risk transfer to change sector when going from outward to inward risk, as well as changing the type of claim.

Lending under ECGD bank guarantee should be entered as a claim on the buyer's country in column 1 and column 1.2 or 1.3. The risk transfer should then be shown out of that country in columns 3.13, with the risk then being shown as an inward risk transfer into the UK in column 3.14.

There may be other cases where a risk transfer should be shown. For instance, a loan may be made to a "brass plate" company which is registered in a country other than that in which the underlying borrower is resident but without transferring the effective country risk from that of the underlying borrower.

Amounts due under a sale and repurchase agreement should be reported as a claim on the country of the counterparty and **not** risk transferred to the country of the issuer of the security.

Amended o/a Stats Notice 2004/01

In the case of holdings of credit-linked notes and other collateralised debt obligations and asset-backed securities (within option (d) above), a "look-through" approach should be used, with the country and sector of ultimate risk being that in which the debtor of the underlying credit, security or derivative contract resides. However, it is recognised that this approach may not always be possible. Therefore, estimates for the allocation of claims to the country and sector where the debtor of the underlying credit resides are acceptable. Should this also prove difficult, the country and sector of the issuer of the security should be used.

In most cases covered by a) to d) above, the amount of the claim should be shown as an **outward risk transfer** against the country of residence and sector of the borrower or lessee; and as an **inward risk transfer** against the country of residence and sector of the person or institution responsible for repayment of the claim if the original borrower fails to do so.

Amended o/a Stats Notice 2004/01

However, within d), the issuer (or protection buyer) of credit-linked notes and other collateralised debt obligations and asset-backed securities should regard the issuance of a security backed by financial claims and sale to investors as a cash collateral which therefore extinguishes the exposure to the issuer to the underling claim. Therefore, only an outward risk transfer and **no** inward risk transfer as the receipt of cash collateral extinguishes the exposure to the original claim.

Detailed examples for the reporting of risk transfers are included at the end of these reporting guidelines.

DERIVATIVES CONTRACTS (column DA)

Data should be provided on all cross-border and non-UK offices non-local currency local resident (excluding the UK) financial claims (i.e. positive market values only) resulting from derivatives contracts of all their offices worldwide, independent of whether the derivative contract is booked as off- or on-balance sheet.

Reported data should cover all derivative contracts reported in the context of the BIS regular OTC derivatives statistics. This will mainly cover, forwards, swaps and options relating to foreign exchange, interest rate, equity, commodity and credit derivative contracts. However, **credit derivative contracts**, such as credit default swaps and total return swaps, should only be reported if they belong to the **trading book** of the protection buying reporting bank.

Credit derivatives that belong to the **banking book** should be reported as risk transfer in **columns 3.11 to 3.14** (see risk transfer section above), while all credit derivatives of the protection seller should be reported as guarantees (see guarantees section below).

Derivatives contracts should be reported on an **immediate borrower** basis within **column DA.** Include the current **marked to market value** of all derivative instruments (including OTC and exchange traded contracts) which are part of the reporting institution's **trading book**.

Derivative instruments held as part of the institution's **banking book** (including OTC or exchange traded contracts) should be reported in accordance with the **Statement of Recommended Accounting Practice** (SORP) on derivatives issued by the British Bankers' Association.

Reporting institutions which do not complete Form DQ and cannot easily allocate amounts to a specific country may include them under **unallocated by country**.

UNUSED EXTERNAL COMMITMENTS (columns 4 to 4.14)

Amended o/a Stats Notice 2004/07

Institutions should report in **columns 4 to 4.14** the unutilised portions of both binding contractual obligations and those commitments which they would regard themselves as obliged to honour whatever the circumstances. Include only those commitments that if utilised would qualify for inclusion in **columns 1 or 2.1.**

Performance bonds and other forms of guarantees should only be reported if, in the event of the contingency occurring, the resulting claim would have an impact on total cross-border claims and local claims of foreign offices in any currency.

Guarantees

Guarantees are contingent liabilities arising from an irrevocable obligation to pay to a third-party beneficiary when a client fails to perform some contractual obligation. They include secured, bid and performance bonds, warranties and indemnities, confirmed documentary credits, irrevocable and standby letters of credit, acceptances and endorsements. Guarantees also include the contingent liabilities of the protection seller of credit derivative contracts.

Amended o/a Stats Notice 2012/06

All credit default swaps (CDS) sold should be reported at gross (not net) notional values, but net of cash collateral, within **column 4**, vis-à-vis the country of the underlying reference entity, where the final risk lies.

Cash collateral (as defined by the Bank for International Settlements) refers to collateral consisting of cash, negotiable instruments (e.g. negotiable securities), documents of title, deposit accounts, or other cash equivalents. It includes any negotiable assets that may be converted into liquid assets if necessary.

No risk transfers should be reported for CDS sold.

CDS sold on UK underlying reference entities should not be reported.

Guarantees extended which are not in the form of CDS sold should be reported on an **immediate borrower** basis within **column 4**, and any risk transfers should be shown in **columns 4.11 and 4.14**, see the risk transfer section above for further guidance.

Other Credit Commitments

Other credit commitments are arrangements that irrevocably obligate an institution, at a client's request, to extend credit in the form of loans, participation in loans, lease financing receivables, mortgages, overdrafts or other loan substitutes or commitments to extend credit in the form of the purchase of loans, securities or other assets, such as backup facilities including those under note issuance facilities (NIFs) and revolving underwriting facilities (RUFs).

Other credit commitments should be reported on an **immediate borrower** basis within **column 4**, and any risk transfers should be shown in **columns 4.11 and 4.14**, see the risk transfer section above for further guidance.

MARKET REVALUATIONS AND WRITE-OFFS (columns 5 and 6)

The rationale for collecting the data in **columns 5 and 6** is as follows:

Aggregate Form C1 data forms part of the UK's contribution to the global quarterly international banking statistics compiled by the BIS. The BIS calculate proxies for geographical flows by taking changes in aggregate amounts outstanding for consecutive periods and making adjustments to remove the estimated effect of exchange rate movements. These calculations can be distorted by the revaluation of assets and write-offs, so the BIS have recommended that reporting countries provide them with details of any such changes. It is accepted that tracking individual assets in a large portfolio is likely to prove onerous if not impossible. Banks are requested therefore to provide information that is readily available from their systems but not to take special action to make such information available.

Changes in the valuation of the assets reported in **columns 1** due to revaluations at market prices should be reported in **column 5**.

Do **not** include revaluations due to movements in currency exchange rates.

Report only those revaluations which have impacted on the amounts outstanding on the latest Form C1 as compared to that of the immediately preceding reporting date. Do not include any revaluations relating to intra-report period transactions.

For the purpose of this return, it will be sufficient for reporting institutions to provide whatever information is readily available to them. Amounts that cannot easily be allocated to specific countries may be included under **unallocated by country**.

For any particular box the **net positive or negative change** should be reported. Negative figures should be reported in brackets.

Column 6 shows write-offs of loans and advances to non-residents and of holdings of bills and short-term instruments issued by non-residents reported in **column 1**.

Report only those write-offs which have impacted on the amounts outstanding on the latest Form CE as compared to that of the immediately preceding reporting date. Do not include any write-offs relating to intra-report period transactions.

For the purpose of this return, it will be sufficient for reporting institutions to provide whatever information is readily available to them. Amounts that cannot easily be allocated to specific countries may be included under **unallocated by country**.

Examples for reporting of individual transactions

A. Loans and deposits		Immediate borrower reporting			Risk Transfer Reporting					
					Outward Risk Transfer			Inward Risk Transfer		
		Type of claim	Sector	Vis-à-vis country	Type of Claim	Sector	Country	Type of Claim	Sector	Country
1.	You have extended a loan from the UK office to a corporate in Japan which is backed by a guarantee from a bank in the US.	Cross-border (column 1)	Other non-residents (column 1.3)	Japan	Cross-border	Other non-residents (column 3.13)	Japan	Cross-border	Bank (column 3.12)	United States
2.	You have extended a loan from the UK office to a corporate in Japan which is backed by a guarantee from a bank in the UK.	Cross-border (column 1)	Other non-residents (column 1.3)	Japan	Cross-border	Other non-residents (column 3.13)	Japan	Cross-border	Bank (column 3.12)	United Kingdom
3.	You have placed a deposit with a branch of a Japanese bank in the US.	Cross-border (column 1)	Bank (column 1.1)	United States	Cross-border	Bank (column 3.11)	United States	Cross-border	Bank (column 3.12)	Japan
4.	You have extended a loan to a corporate in Japan. The corporate has provided US government securities as collateral.	Cross-border (column 1)	Other non-residents (column 1.3)	Japan	Cross-border	Other non-residents (column 3.13)	Japan	Cross-border	Other non-residents (Column 3.14)	United States
5.	You have extended a loan to a corporate in Japan. In order to hedge the counterparty risk, you have bought a credit derivative issued by a bank in the US.	Cross-border (column 1)	Other non-residents (column 1.3)	Japan	Cross-border	Other non-residents (column 3.13)	Japan	Cross-border	Bank (column 3.12)	United States
6.	Your subsidiary in Japan has a deposit in local currency (yen) with a branch of a US bank in Japan.	Local currency with local resident (column 2.1)	None	Japan	Local currency with local resident	Bank (column 3.11)	Japan	Local currency with local resident	Bank (column 3.12)	United States
7.	Your subsidiary in Japan has extended a foreign currency loan to a corporate in Japan. The corporate has provided UK treasuries as collateral.	Non-local currency with local resident (column 1)	Other residents (column 1.3)	Japan	Non-local currency with local resident	Other non-residents (column 3.13)	Japan	Non-local currency with local resident	Other non-residents (Column 3.14)	United Kingdom
8.	Your subsidiary in Japan has extended a yen loan to a corporate in the US guaranteed by a bank in Japan.	Cross-border (column 1)	Other non-residents (column 1.3)	United States	Cross-border	Other non-residents (column 3.13)	United States	Local currency with local resident	Bank (column 3.12)	Japan
9.	Your branch in Japan has a yen deposit with a branch of a Japanese bank in the UK.	None	None	None	Cross-border	Bank (column 3.11)	United Kingdom	Local currency with local resident	Bank (column 3.12)	Japan

A. Loans and deposits (continued)	Immediate borrower reporting			Risk Transfer Reporting					
				Outward Risk Transfer			Inward Risk Transfer		
	Type of claims	Sector	Vis-à-vis country	Type of Claim	Sector	Country	Type of Claim	Sector	Country
10. Your subsidiary in Canada acquires credit card claims in local currency on customers in Canada. Subsequently, the bank issues asset-backed securities against these claims and sells the securities in Canada.	Local currency with local resident (column 2.1)	None	Canada	Local currency with local resident	Other non-residents (column 3.13)	Canada	None	None	None
11. You extend a loan to a subsidiary of a Japanese bank in the US. The subsidiary has **not** received an explicit guarantee from its head office.	Cross-border (column 1)	Bank (column 1.1)	United States	None	None	None	None	None	None
12. You extended a loan to a subsidiary of a Japanese bank in the US. The subsidiary has received an explicit guarantee from its head office.	Cross-border (column 1)	Bank (column 1.1)	United States	Cross-border	Bank (column 3.11)	United States	Cross-border	Bank (column 3.12)	Japan

B. Securities	Immediate borrower reporting			Risk Transfer Reporting					
				Outward Risk Transfer			Inward Risk Transfer		
	Type of claims	Sector	Vis-à-vis country	Type of Claim	Sector	Country	Type of Claim	Sector	Country
1. You have purchased securities issued by a Japanese bank against credit card claims on Japanese non-banks.	Cross-border (column 1)	Bank (column 1.1)	Japan	Cross-border	Bank (column 3.11)	Japan	Cross-border	Other non-residents (column 3.14)	Japan
2. You purchase sterling securities issued by a branch of a Japanese bank in the UK.	None	None	None	Local currency with local resident	Bank (column 3.11)	United Kingdom	Cross-border	Bank (column 3.12)	Japan
3. Your branch in Japan has purchased securities issued by a subsidiary of a Japanese bank in Canada against credit card claims in foreign currency on Japanese non-banks.	Cross-border (column 1)	Bank (column 1.1)	Canada	Cross-border	Bank (column 3.11)	Canada	Non-local currency with local resident	Other non-residents (column 3.14)	Japan

Amended o/a Stats Notice 2012/06

C. Unused Commitments	Immediate borrower reporting			Risk Transfer Reporting					
				Outward Risk Transfer			Inward Risk Transfer		
	Type of claims	Sector	Vis-à-vis country	Type of Claim	Sector	Country	Type of Claim	Sector	Country
1. You have guaranteed a loan extended by a bank in Japan to the branch of a US bank in Hong Kong.	Guarantee (column 4)	Bank (column 4.1)	Hong Kong	Guarantee	Bank (column 4.11)	Hong Kong	Guarantee	Bank (column 4.12)	United States
2. You have made a credit commitment to a corporate in the US.	Credit Commitment (column 4)	Other non-residents (column 4.3)	United States	None	None	None	None	None	None
3. You have made a credit commitment to a branch of a US bank in Japan.	Credit Commitment (column 4)	Bank (column 4.1)	Japan	Credit Commitment	Bank (column 4.11)	Japan	Credit Commitment	Bank (column 4.11)	United States
4. You have sold a credit derivative on a German corporate to a branch of a Japanese bank in the US.	Guarantee (column 4)	~~Bank (column 4.1~~) Other non-residents (column 4.3	~~United States~~ Germany	~~Guarantee~~ None	~~Bank (column 4.11)~~ None	~~United States~~ None	~~Guarantee~~ None	~~Bank (column 4.12)~~ None	~~Japan~~ None
5. Your subsidiary in Japan has guaranteed a loan extended by a Japanese bank to the branch of a US bank in Japan.	Guarantee (column 4)	Bank (column 4.1)	Japan	Guarantee	Bank (column 4.11)	Japan	Guarantee	Bank (column 4.12)	United States
6. Your branch in Japan has made a credit commitment to a corporate in Japan.	Credit Commitment (column 4)	Other non-residents (column 4.3)	Japan	None	None	None	None	None	None