



## COMPARISON OF PROPOSED INTERNATIONAL EXPOSURES REPORTING REQUIREMENTS TO REPORTING TO THE AUSTRALIAN BUREAU OF STATISTICS

### Purpose

This guidance provides an overview of the overlap of reporting requirements between the Australian Bureau of Statistics' *Form 90 Survey of International Investment* (Form 90) and the proposed *Reporting Form ARF 731.1 International Banking Statistics - Locational Data* (ARF 731.1).

### Background

The ABS publishes a range of statistics on Australia's financial position with the rest of the world. Much of this information is reported directly to the ABS on Form 90. Form 90 is reported by Australian financial and non-financial entities that have international investment activity.

APRA provides data for the Bank for International Settlements' International Banking Statistics (IBS) each quarter using data reported to it by banks on the international exposures forms. APRA is proposing to introduce new reporting forms to meet the needs of the IBS, including ARF 731.1.

### Comparison of ARF 731.1 and Form 90

There is no direct overlap of data items between Form 90 and the proposed ARF 731.1. Form 90 collects data split by relationship with the counterparty, while the locational forms collect data by economic sector of the counterparty.

The two collections are designed to meet the respective needs of the ABS and APRA. While every effort is made to harmonise definitions, some differences are necessary. Table 1 shows a high-level comparison of the concepts in both forms and the breakdowns of these concepts required. For most concepts, the members (breakdowns of data to be provided) do not align.

There are a small number of data items common to both collections. Each of these data items are derived, and are not directly reported to the ABS or ABRA. Table 2 shows a detailed analysis of overlaps of data to be provided at the most granular level. Table 2 includes details of interactions ('splits') of positions reported on each form. For example, a two-way interaction by country and currency means the position is reported by currency of position for each country.

Table 1: High-level overview of concepts in Form 90 and ARF 731.1

Comparisons of concepts and categories		
Concept	Categories	
	Form 90	ARF 731.1 (proposed)
Financial positions (stocks)	<ul style="list-style-type: none"> <li>Opening position</li> <li>Closing position</li> </ul>	Closing position
Changes in positions (flows)	<ul style="list-style-type: none"> <li>Transactions increasing position</li> <li>Transactions decreasing position</li> <li>Market price changes</li> <li>Exchange rate changes</li> <li>Other changes</li> </ul>	Not collected
Income and expenses	<ul style="list-style-type: none"> <li>Interest</li> <li>Dividends</li> <li>Net profit</li> </ul>	Not collected
Country counterparties	All countries excluding Australia	All countries including Australia
Currency of positions	All currencies	AUD, USD, GBP, EUR, JPY, CHF, NZD, CNY, Other
Original maturity	<ul style="list-style-type: none"> <li>Short-term (&lt;= 1 year)</li> <li>Long-term (&gt; 1 year)</li> </ul>	Not collected
Residual maturity	<ul style="list-style-type: none"> <li>&lt;= 90 days</li> <li>&gt; 90 days, &lt;= 6 months</li> <li>&gt; 6 months, &lt;= 1 year</li> <li>&gt; 1 year, &lt;= 5 years</li> <li>&gt; 5 years</li> </ul>	Debt security liabilities only: <ul style="list-style-type: none"> <li>Short-term (&lt;= 1 year)</li> <li>Long-term (&gt; 1 year)</li> </ul>
Counterparty relationship	<ul style="list-style-type: none"> <li>Direct investors</li> <li>Direct investment groups abroad</li> <li>Fellow enterprises</li> <li>Other non-residents</li> </ul>	Not collected
Counterparty sector	<ul style="list-style-type: none"> <li>Financial intermediaries (sum of ADIs, investment funds and securities). Positions with financial intermediaries are excluded from counterparty relationship splits for loans and deposits.</li> <li>All other counterparties</li> </ul>	<ul style="list-style-type: none"> <li>Banks: related offices</li> <li>Banks: central banks</li> <li>Banks: Other</li> <li>Non-bank financial institutions</li> <li>General Government</li> <li>Non-financial corporations</li> <li>Households and non-profits</li> <li>Unallocated</li> </ul>

