



11 July 2018

TO: ALL ADIS

INTERNATIONAL BANKING STATISTICS COLLECTION – MINOR AMENDMENTS

On 8 August 2017, APRA finalised the following four reporting standards¹:

- *Reporting Standard ARS 731.1 International Banking Statistics – Locational Data (ARS 731.1)*;
- *Reporting Standard ARS 731.3a International Banking Statistics – Immediate and Ultimate Risk Exposures – Domestic Entity (ARS 731.3A)*;
- *Reporting Standard ARS 731.3b International Banking Statistics – Immediate and Ultimate Risk Exposures – Foreign Entity (ARS 731.3B)*; and
- *Reporting Standard ARS 731.4 International Banking Statistics – Balance Sheet Items (ARS 731.4)*.

These reporting standards apply to reporting periods ending on or after 31 December 2017. APRA also issued reporting guidance.

APRA will shortly be remaking these reporting standards and the accompanying reporting guidance to incorporate a series of minor amendments (outlined in Attachment A). As the standards were previously the subject of consultation, and the amendments are relatively minor and aim to provide greater clarity to ADIs and do not impose any new obligations, APRA will remake these reporting standards without further consultation.

The revised reporting standards will apply to reporting periods ending on or after 31 December 2017. The amendments, where appropriate, have been incorporated into the D2A forms and reporting taxonomies that will apply from 30 June 2018. Versions of ARS 731.1, ARS 731.3A, ARS 731.3B and ARS 731.4 highlighting the minor amendments from the August 2017 versions accompany this letter. APRA requests resubmissions to bring previously submitted data in line with the revised reporting standards (see attachment B for details).

Should your organisation have any questions about the reporting collection, please contact APRA via email at DataAnalytics@apra.gov.au.

Yours sincerely,

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¹ <https://www.apra.gov.au/changes-banks-international-exposures-reporting-requirements>

Attachment A

- *Reporting Standard ARS 731.1 International Banking Statistics – Locational Data (ARS 731.1)*
 - Minor definitional changes to ‘Counterparty country’ and ‘General government’.
 - Removal of the requirement to format data to the nearest million AUD.
- *Reporting Standard ARS 731.3a International Banking Statistics - Immediate and Ultimate Risk Exposures – Domestic Entity (ARS 731.3A)*
 - Minor definitional changes to ‘Counterparty country’ and ‘General government’
 - Clarification of the definition of ‘Risk transfers’ on the treatment of ‘cash collateral’.
 - Clarification in the examples of reporting risk transfers.
 - Additional definition of ‘Households and non-profit institutions serving households (NPISHs)’ as it was incorrectly omitted.
 - Removal of the requirement to format data to the nearest million AUD.
- *Reporting Standard ARS 731.3b International Banking Statistics - Immediate and Ultimate Risk Exposures – Foreign Entity (ARS 731.3B)*
 - Minor definitional changes to ‘Counterparty country’ and ‘General government’
 - Clarification of the definition of ‘Risk transfers’ on the treatment of ‘cash collateral’.
 - Clarification in the examples of reporting risk transfers.
 - Removal of the requirement to format data to the nearest million AUD.
- *Reporting Standard ARS 731.4 International Banking Statistics - Balance Sheet Items (ARS 731.4)*
 - Removal of the requirement to format data to the nearest million AUD.
- *Other minor amendments*
 - APRA has added additional guidance to ARS 731.1, ARS 731.3A, and ARS 731.3B on the reporting of claims on an ultimate risk basis and derivative contracts.
 - The reporting guidance has been clarified so total liabilities to Australian counterparties on ARF 731.1 in all currencies should equal total financial liabilities in ARF 320.0.
 - The counterparty country classifications ‘International organisations’ and ‘Unallocated’ have been added to the reporting taxonomies for ARS 731.1, ARS 731.3A and ARS 731.3B.

Attachment B – resubmissions

The data collected through the revised reporting standards is used by various parties, including APRA, the Reserve Bank of Australia, the Bank for International Settlements (BIS) and the International Monetary Fund, for analysis, publication and to inform policymaking. It is therefore important to have consistent data that complies with the requirements as set out by the BIS. In order to achieve this, APRA requests entities resubmit their December 2017 and March 2018 submissions in those cases where applying the revised reporting instructions would lead to changes in the submissions.

APRA requests that these resubmissions are made along with, or at the latest a week after, the June submissions of these forms.

If you have any questions about the resubmissions, or foresee an issue with complying with the deadline, please contact DataAnalytics@apra.gov.au.