Return of External Positions
MA(BS)9

Summary of Proposed Changes

This proposed return is a combination of the existing Return of External Liabilities and Claims (MA(BS)2) and the Return of Cross-border Claims (MA(BS)9), both of which are for reporting to the Bank for International Settlements (BIS) for the purpose of monitoring cross-border capital flows and country credit risks. The proposed return will thus consist of two parts:

- Part I External Liabilities and Claims;
- Part II Cross-border Claims.

The return is proposed to be submitted on a quarterly basis. All changes from the existing returns are shaded and in bold italics and further elaborated below:

Part I: External Liabilities and Claims

Part I is basically the same as the existing Return of External Liabilities and Claims (MA(BS)2) except for the changes as set out below, which are mainly to close the gaps in reporting to the BIS.

1. Change in reporting frequency
(Completion instructions – Section A item 4)

To reduce the reporting burden of AIs, it is proposed that the reporting frequency of external liabilities and claims be reduced from a monthly basis to a quarterly basis and the submission deadline of 21 days extended to 1 month. Only selected key data on positions vis-à-vis four major countries, namely China, Japan, the United States, and the United Kingdom will continue to be collected monthly for the purpose of monitoring cross-border capital flows. This is proposed to be done via a memorandum note to the monthly Return of Assets and Liabilities (MA(BS)1) – please refer to Part IX of MA(BS)1.

2. Currency breakdown
(Return – new columns 2, 5, 8 and 11)

A detailed currency breakdown is required for the calculation of exchange rate adjusted changes of stocks as an approximation for cross-border capital flows. Currently, AIs are only requested to provide a breakdown of data into HK$ and foreign currencies. The BIS recommends a breakdown of the positions in foreign currency into five

individual currencies and a residual category. However, mindful of the reporting burden that this may bring to AIs, we are proposing to require reporting of positions only of an additional currency, the US$, as it is a major foreign currency for financial transactions here in Hong Kong.

3. Data on "loans and deposits" and "debt securities" by country
(Return – Sections B and C; Completion instructions – Section B items 9 (vii) to 9 (viii))

Data on banks' "loans and deposits" and "debt securities" by country are necessary for compiling the balance of payments statistics, thereby closing the gaps in the recording of non-bank cross-border capital flows.

Currently, only a country breakdown of total external claims and liabilities and aggregate data on "debt securities" are being collected. It is proposed that the aggregate data on "debt securities" be analysed by countries and data on "loans and deposits" by country breakdown be also collected.

4. Country breakdown
(Return – Sections A to C; Completion instructions – Annex 2)

The BIS requests for breakdown of data for some 50 additional countries. However, with a view to minimising the reporting burden, only six countries to which AIs have a meaningful size of exposure are proposed to be added. These countries are Guernsey, Isle of Man, Jersey, Kazakhstan, Maldives and Western Samoa. We have also taken the opportunity to remove over 50 countries from the existing country analysis in view of the immaterial exposure to those countries by the AIs in Hong Kong.

5. Other changes
(Return – Sections A to C; Completion instructions – Section B items 9 (iii) to 9 (vi) and Annex 1)

- The positions in relation to "international organisations" are proposed to be analysed between "banks" and "non-banks".

- For the purpose of compiling data on interbank and intrabank activities, the positions vis-à-vis banks are proposed to be segregated into those vis-à-vis "related foreign offices" and "official monetary authorities" (country breakdown is not required).

6. Despite the above additional requirements, there are still a number of shortfalls in meeting the full reporting requirements of the BIS in respect of external claims and liabilities, including (i) external financial claims

and liabilities broken down by euro, Japanese yen, Swiss franc, and pound sterling; and (ii) foreign currency financial claims and liabilities vis-à-vis residents broken down by US dollar, euro, Japanese yen, and a residual category. In view of the above proposed additional reporting requirements and the relatively small non-US$ foreign currency positions, we have not proposed the reporting of the detailed currency breakdown in this round of regulatory return amendments. The above shortfalls would be reconsidered together with any further enhancements that might be required by the BIS in the future.

Part II: Cross-border Claims

Part II is basically the same as the existing Return of Cross-border Claims (MA(BS)9) except for the changes as set out below, which are mainly to close the gaps in reporting to the BIS.

1. Change in reporting frequency

(Completion instructions – Section A item 5)

With the combination of the two returns, the reporting frequency of cross-border claims would be changed from half yearly to quarterly, in line with the requirement of the BIS. The submission deadline for HKO and consolidated positions will remain unchanged at 1 month and 6 weeks after the reporting date respectively.

2. Change in basis of reporting

(Completion instructions – Section A item 5)

Presently, all AIs incorporated in Hong Kong are required to report their cross-border claims on a consolidated basis. In view of the increased reporting burden in relation to the maturity breakdown of claims (item 3 below), it is proposed that all AIs report their HKO positions, and only the locally incorporated licensed banks their consolidated positions in addition to their HKO positions. Except for the locally incorporated licensed banks, all other AIs would thus not need to prepare a maturity breakdown of claims of their overseas offices. These are not expected to be significant. Although local restricted licence banks and deposit-taking companies will be affected by the change in the basis of reporting, we believe they would benefit from the elimination of the consolidation process. Foreign AIs will not be affected by the suggested change as they have been reporting their HKO positions to us.

3. Collection of maturity breakdown of claims

(Return - new columns 2 to 5; Completion instructions – Section B items 13 and 21)

Residual maturity is an important factor influencing the risk of a claim. Maturity breakdown of claims is therefore proposed, in line with the requirements of the BIS.

4. Collection of data on undistributed credit commitments and back-up facilities

(Return - new column 15; Completion instructions – Section B item 34)

The information is proposed in accordance with the BIS requirements to provide a more comprehensive measurement of overall credit exposures.

5. Other changes include as for Part I the updating of country breakdown and the segregation of "international organisations" into "banks" and "non-banks".

6. Despite the above new additions, we are still not in full conformity with the BIS reporting requirements. Data on "local currency claims and liabilities of foreign affiliates with local residents" of locally incorporated AIs has not been proposed in this return amendment exercise. This will be considered at a later date together with further enhancements that are being proposed by the BIS. Changes that are currently being considered by the BIS includes:
   - Separate reporting of ultimate local claims of foreign offices in foreign currencies.
   - separate reporting of derivative instruments, guarantee and credit commitments on ultimate risk basis;
   - collect country breakdown for on- and off- balance sheet claims on ultimate risk basis;
   - collect sector breakdown for on-balance sheet on ultimate risk basis;
   - redefine multilateral development banks such as the World Bank and the Asian Development Bank as public sector entities.

July 2002

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Co. No. M M Y Y CAT

(For Official Use Only)

under the Banking Ordinance and
the Monetary Statistics Ordinance

RETURN OF EXTERNAL POSITIONS

PART I: EXTERNAL LIABILITIES AND CLAIMS
PART II: CROSS-BORDER CLAIMS
HONG KONG OFFICE(S) POSITION

As at ……

(last day of the quarter)

Name of Authorized Institution	Date of Submission

The Banking Ordinance and the Monetary Statistics Ordinance

Return required under section 63(2) of the Banking Ordinance and section 3(2) of the Monetary Statistics Ordinance to be submitted to the Monetary Authority not later than one month after the end of each quarter ending on 31 March, 30 June, 30 September and 31 December, unless otherwise advised by the Monetary Authority.

Note: This return is to be prepared in accordance with the completion instructions issued by the Monetary Authority.

We certify that this return is, to the best of our knowledge and belief, correct.

Chief Accountant *Chief Executive*

Name *Name*

Name and telephone number of responsible person who may be contacted by the Monetary Authority in case of any query.

Name *Telephone Number*

Part I : External liabilities and claims

Amounts are to be shown in Hong Kong dollars, to the nearest million dollars.

Country Name	CODE	Liabilities to Banks Outside Hong Kong			Liabilities to Non-bank Customers Outside Hong Kong			Claims on Banks Outside Hong Kong			Claims on Non-Bank Customers Outside Hong Kong			Net Claims (Liabilities)
		HK$	***US$ (HK$ Equiv.)***	***Other Currencies (HK$ Equiv.)***	HK$	***US$ (HK$ Equiv.)***	***Other Currencies (HK$ Equiv.)***	HK$	***US$ (HK$ Equiv.)***	***Other Currencies (HK$ Equiv.)***	HK$	***US$ (HK$ Equiv.)***	***Other Currencies (HK$ Equiv.)***	All Currencies (HK$ Equiv.)
		(1)	***(2)***	***(3)***	***(4)***	***(5)***	***(6)***	***(7)***	***(8)***	***(9)***	***(10)***	***(11)***	***(12)***	***(13)***
A. Total external liabilities and claims														
1. International organisations	1C													
2. Analysis by country														
Asia & Pacific														
~~Afghanistan~~	~~AF~~													
Australia	AU													
Bangladesh	BD													
Brunei	BN													
Cambodia	KH													
China	CN													
Fiji	FJ													
~~French Polynesia~~	~~PF~~													
India	IN													
Indonesia	ID													
Japan	JP													
Kazakhstan	***KZ***													
Laos	LA													
Macao	MO													
Malaysia	MY													
Maldives	***MV***													
Myanmar	MM													
Nepal	NP													
New Zealand	NZ													
North Korea	KP													
Pakistan	PK													
Papua New Guinea	PG													
Philippines	PH													
Singapore	SG													
~~Solomon Islands~~	~~SB~~													
South Korea	KR													
Sri Lanka	LK													
Taiwan	TW													
Thailand	TH													
Vanuatu	VU													
Vietnam	VN													
Western Samoa	***WS***													
Others	2O													
Sub-total														
Africa														
Algeria	DZ													

Part I : External liabilities and claims

Amounts are to be shown in Hong Kong dollars, to the nearest million dollars.

Country		Liabilities to Banks Outside Hong Kong			Liabilities to Non-bank Customers Outside Hong Kong			Claims on Banks Outside Hong Kong			Claims on Non-Bank Customers Outside Hong Kong			Net Claims (Liabilities)
		HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	All Currencies (HK$ Equiv.)
Name	CODE	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*	*(11)*	*(12)*	*(13)*
~~Angola~~	~~AO~~													
~~Botswana~~	~~BW~~													
~~Burkina Faso~~	~~HV~~													
~~Burundi~~	~~BI~~													
~~Cameroon~~	~~CM~~													
~~Central African Republic~~	~~CF~~													
~~Chad~~	~~TD~~													
~~Congo~~	~~CG~~													
Côte d'Ivoire (Ivory Coast)	CI													
~~Djibouti~~	~~DJ~~													
~~Equatorial Guinea~~	~~GQ~~													
~~Ethiopia~~	~~ET~~													
~~Gabon~~	~~GA~~													
~~Gambia~~	~~GM~~													
Ghana	GH													
~~Guinea~~	~~GN~~													
~~Guinea-Bissau~~	~~GW~~													
Kenya	KE													
Liberia	LR													
Madagascar	MG													
~~Malawi~~	~~MW~~													
~~Mauritania~~	~~MR~~													
Mauritius	MU													
~~Morocco~~	~~MA~~													
~~Mozambique~~	~~MZ~~													
~~Niger~~	~~NE~~													
Nigeria	NG													
~~Rwanda~~	~~RW~~													
~~Senegal~~	~~SN~~													
~~Sierra Leone~~	~~SL~~													
~~Somalia~~	~~SO~~													
South Africa	ZA													
~~Sudan~~	~~SD~~													
~~Tanzania~~	~~TZ~~													
~~Togo~~	~~TG~~													
~~Tunisia~~	~~TN~~													
~~Uganda~~	~~UG~~													
~~Zaire~~	~~ZR~~													
~~Zambia~~	~~ZM~~													
~~Zimbabwe~~	~~ZW~~													
Others	2L													

Part I : External liabilities and claims

Amounts are to be shown in Hong Kong dollars, to the nearest million dollars.

Country		Liabilities to Banks Outside Hong Kong			Liabilities to Non-bank Customers Outside Hong Kong			Claims on Banks Outside Hong Kong			Claims on Non-Bank Customers Outside Hong Kong			Net Claims (Liabilities)
		HK$	***US$ (HK$ Equiv.)***	***Other Currencies (HK$ Equiv.)***	HK$	***US$ (HK$ Equiv.)***	***Other Currencies (HK$ Equiv.)***	HK$	***US$ (HK$ Equiv.)***	***Other Currencies (HK$ Equiv.)***	HK$	***US$ (HK$ Equiv.)***	***Other Currencies (HK$ Equiv.)***	All Currencies (HK$ Equiv.)
Name	CODE	(1)	***(2)***	***(3)***	***(4)***	***(5)***	***(6)***	***(7)***	***(8)***	***(9)***	***(10)***	***(11)***	***(12)***	***(13)***
Sub-total														
North America														
Canada	CA													
United States	US													
Sub-total														
Latin America														
Argentina	AR													
~~Bolivia~~	~~BO~~													
Brazil	BR													
Chile	CL													
Colombia	CO													
~~Costa Rica~~	~~CR~~													
~~Ecuador~~	~~EC~~													
~~El Salvador~~	~~SV~~													
~~Guatemala~~	~~GT~~													
~~Guyana~~	~~GY~~													
Honduras	HN													
Mexico	MX													
~~Nicaragua~~	~~NI~~													
Paraguay	PY													
Peru	PE													
Suriname	SR													
~~Uruguay~~	~~UY~~													
Venezuela	VE													
Others	2G													
Sub-total														
Caribbean														
Bahamas	BS													
Barbados	BB													
Bermuda	BM													
Cayman Islands	KY													
~~Cuba~~	~~CU~~													
Dominican Republic	DO													
Jamaica	JM													
Netherlands Antilles	AN													
Panama	PA													
~~Trinidad and Tobago~~	~~TT~~													
Others	2F													
Sub-total														
Middle East														
Bahrain	BH													

Part I : External liabilities and claims

Amounts are to be shown in Hong Kong dollars, to the nearest million dollars.

Country		Liabilities to Banks Outside Hong Kong			Liabilities to Non-bank Customers Outside Hong Kong			Claims on Banks Outside Hong Kong			Claims on Non-Bank Customers Outside Hong Kong			Net Claims (Liabilities)
		HK$	***US$ (HK$ Equiv.)***	***Other Currencies (HK$ Equiv.)***	HK$	***US$ (HK$ Equiv.)***	***Other Currencies (HK$ Equiv.)***	HK$	***US$ (HK$ Equiv.)***	***Other Currencies (HK$ Equiv.)***	HK$	***US$ (HK$ Equiv.)***	***Other Currencies (HK$ Equiv.)***	All Currencies (HK$ Equiv.)
Name	CODE	(1)	***(2)***	***(3)***	***(4)***	***(5)***	***(6)***	***(7)***	***(8)***	***(9)***	***(10)***	***(11)***	***(12)***	***(13)***
Egypt	EG													
Iran	IR													
Iraq	IQ													
Israel	IL													
~~Jordan~~	~~JO~~													
Kuwait	KW													
Lebanon	LB													
~~Libya~~	~~LY~~													
Oman	OM													
Qatar	QA													
Saudi Arabia	SA													
~~Syria~~	~~SY~~													
United Arab Emirates	AE													
Yemen	YE													
Others	2I													
Sub-total														
Eastern Europe														
~~Albania~~	~~AL~~													
~~Bulgaria~~	~~BG~~													
Czech Republic	CZ													
Hungary	HU													
Poland	PL													
~~Romania~~	~~RO~~													
Russia	RU													
Others	2E													
Sub-total														
Western Europe														
~~Andorra~~	~~AD~~													
Austria	AT													
Belgium	BE													
Cyprus	CY													
Denmark	DK													
Finland	FI													
France	FR													
Germany	DE													
Gibraltar	GI													
Greece	GR													
Guernsey	***GG***													
Iceland	IS													
Ireland	IE													
Isle of Man	***IM***													

Part I : External liabilities and claims

Amounts are to be shown in Hong Kong dollars, to the nearest million dollars.

Country		Liabilities to Banks Outside Hong Kong			Liabilities to Non-bank Customers Outside Hong Kong			Claims on Banks Outside Hong Kong			Claims on Non-Bank Customers Outside Hong Kong			Net Claims (Liabilities)
		HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	All Currencies (HK$ Equiv.)
Name	CODE	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*	*(11)*	*(12)*	*(13)*
Italy	IT													
Jersey	***JE***													
Liechtenstein	LI													
Luxembourg	LU													
Malta	MT													
~~Monaco~~	~~MC~~													
Netherlands	NL													
Norway	NO													
Portugal	PT													
Spain	ES													
Sweden	SE													
Switzerland	CH													
Turkey	TR													
United Kingdom	U1													
Others	2B													
Sub-total														
Unallocated	5M													
Total of Section 2														
Total of Section A														
Of which: ***Vis-à-vis related foreign offices***														
Vis-à-vis official monetary authorities														
B. Loans and deposits ***1. International organisations***	***1C***													
2. Analysis by country ***Asia & Pacific***														
Australia	***AU***													
Bangladesh	***BD***													
Brunei	***BN***													
Cambodia	***KH***													
China	***CN***													
Fiji	***FJ***													
India	***IN***													
Indonesia	***ID***													
Japan	***JP***													
Kazakhstan	***KZ***													
Laos	***LA***													
Macao	***MO***													
Malaysia	***MY***													

Part I : External liabilities and claims

Amounts are to be shown in Hong Kong dollars, to the nearest million dollars.

Country Name	CODE	Liabilities to Banks Outside Hong Kong			Liabilities to Non-bank Customers Outside Hong Kong			Claims on Banks Outside Hong Kong			Claims on Non-Bank Customers Outside Hong Kong			Net Claims (Liabilities)
		HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	All Currencies (HK$ Equiv.)
		(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*	*(11)*	*(12)*	*(13)*
Maldives	*MV*													
Myanmar	*MM*													
Nepal	*NP*													
New Zealand	*NZ*													
North Korea	*KP*													
Pakistan	*PK*													
Papua New Guinea	*PG*													
Philippines	*PH*													
Singapore	*SG*													
South Korea	*KR*													
Sri Lanka	*LK*													
Taiwan	*TW*													
Thailand	*TH*													
Vanuatu	*VU*													
Vietnam	*VN*													
Western Samoa	*WS*													
Others	*2O*													
Sub-total														
Africa														
Algeria	*DZ*													
Côte d'Ivoire (Ivory Coast)	*CI*													
Ghana	*GH*													
Kenya	*KE*													
Liberia	*LR*													
Madagascar	*MG*													
Mauritius	*MU*													
Nigeria	*NG*													
South Africa	*ZA*													
Others	*2L*													
Sub-total														
North America														
Canada	*CA*													
United States	*US*													
Sub-total														
Latin America														
Argentina	*AR*													
Brazil	*BR*													
Chile	*CL*													
Colombia	*CO*													
Honduras	*HN*													
Mexico	*MX*													

Part I : External liabilities and claims

Amounts are to be shown in Hong Kong dollars, to the nearest million dollars.

Country		Liabilities to Banks Outside Hong Kong			Liabilities to Non-bank Customers Outside Hong Kong			Claims on Banks Outside Hong Kong			Claims on Non-Bank Customers Outside Hong Kong			Net Claims (Liabilities)
		HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	All Currencies (HK$ Equiv.)
Name	CODE	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*	*(11)*	*(12)*	*(13)*
Paraguay	***PY***													
Peru	***PE***													
Suriname	***SR***													
Venezuela	***VE***													
Others	***2G***													
Sub-total														
Caribbean														
Bahamas	***BS***													
Barbados	***BB***													
Bermuda	***BM***													
Cayman Islands	***KY***													
Dominican Republic	***DO***													
Jamaica	***JM***													
Netherlands Antilles	***AN***													
Panama	***PA***													
Others	***2F***													
Sub-total														
Middle East														
Bahrain	***BH***													
Egypt	***EG***													
Iran	***IR***													
Iraq	***IQ***													
Israel	***IL***													
Kuwait	***KW***													
Lebanon	***LB***													
Oman	***OM***													
Qatar	***QA***													
Saudi Arabia	***SA***													
United Arab Emirates	***AE***													
Yemen	***YE***													
Others	***2I***													
Sub-total														
Eastern Europe														
Czech Republic	***CZ***													
Hungary	***HU***													
Poland	***PL***													
Russia	***RU***													
Others	***2E***													
Sub-total														
Western Europe														
Austria	***AT***													

Part I : External liabilities and claims

Amounts are to be shown in Hong Kong dollars, to the nearest million dollars.

Country		Liabilities to Banks Outside Hong Kong			Liabilities to Non-bank Customers Outside Hong Kong			Claims on Banks Outside Hong Kong			Claims on Non-Bank Customers Outside Hong Kong			Net Claims (Liabilities)
		HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	All Currencies (HK$ Equiv.)
Name	CODE	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*	*(11)*	*(12)*	*(13)*
Belgium	***BE***													
Cyprus	***CY***													
Denmark	***DK***													
Finland	***FI***													
France	***FR***													
Germany	***DE***													
Gibraltar	***GI***													
Greece	***GR***													
Guernsey	***GG***													
Iceland	***IS***													
Ireland	***IE***													
Isle of Man	***IM***													
Italy	***IT***													
Jersey	***JE***													
Liechtenstein	***LI***													
Luxembourg	***LU***													
Malta	***MT***													
Netherlands	***NL***													
Norway	***NO***													
Portugal	***PT***													
Spain	***ES***													
Sweden	***SE***													
Switzerland	***CH***													
Turkey	***TR***													
United Kingdom	***U1***													
Others	***2B***													
Sub-total														
Unallocated	***5M***													
Total of Section 2														
Total of Section B														
C. Debt securities														
1. International organisations	***1C***													
2. Analysis by country														
Asia & Pacific														
Australia	***AU***													
Bangladesh	***BD***													
Brunei	***BN***													
Cambodia	***KH***													
China	***CN***													

Part I : External liabilities and claims

Amounts are to be shown in Hong Kong dollars, to the nearest million dollars.

Country		Liabilities to Banks Outside Hong Kong			Liabilities to Non-bank Customers Outside Hong Kong			Claims on Banks Outside Hong Kong			Claims on Non-Bank Customers Outside Hong Kong			Net Claims (Liabilities)
		HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	All Currencies (HK$ Equiv.)
Name	CODE	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*	*(11)*	*(12)*	*(13)*
Fiji	***FJ***													
India	***IN***													
Indonesia	***ID***													
Japan	***JP***													
Kazakhstan	***KZ***													
Laos	***LA***													
Macao	***MO***													
Malaysia	***MY***													
Maldives	***MV***													
Myanmar	***MM***													
Nepal	***NP***													
New Zealand	***NZ***													
North Korea	***KP***													
Pakistan	***PK***													
Papua New Guinea	***PG***													
Philippines	***PH***													
Singapore	***SG***													
South Korea	***KR***													
Sri Lanka	***LK***													
Taiwan	***TW***													
Thailand	***TH***													
Vanuatu	***VU***													
Vietnam	***VN***													
Western Samoa	***WS***													
Others	***2O***													
Sub-total														
Africa														
Algeria	***DZ***													
Côte d'Ivoire (Ivory Coast)	***CI***													
Ghana	***GH***													
Kenya	***KE***													
Liberia	***LR***													
Madagascar	***MG***													
Mauritius	***MU***													
Nigeria	***NG***													
South Africa	***ZA***													
Others	***2L***													
Sub-total														
North America														
Canada	***CA***													
United States	***US***													

Part I : External liabilities and claims

Amounts are to be shown in Hong Kong dollars, to the nearest million dollars.

Country Name	CODE	Liabilities to Banks Outside Hong Kong			Liabilities to Non-bank Customers Outside Hong Kong			Claims on Banks Outside Hong Kong			Claims on Non-Bank Customers Outside Hong Kong			Net Claims (Liabilities)
		HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	All Currencies (HK$ Equiv.)
		(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*	*(11)*	*(12)*	*(13)*
Sub-total														
Latin America														
Argentina	***AR***													
Brazil	***BR***													
Chile	***CL***													
Colombia	***CO***													
Honduras	***HN***													
Mexico	***MX***													
Paraguay	***PY***													
Peru	***PE***													
Suriname	***SR***													
Venezuela	***VE***													
Others	***2G***													
Sub-total														
Caribbean														
Bahamas	***BS***													
Barbados	***BB***													
Bermuda	***BM***													
Cayman Islands	***KY***													
Dominican Republic	***DO***													
Jamaica	***JM***													
Netherlands Antilles	***AN***													
Panama	***PA***													
Others	***2F***													
Sub-total														
Middle East														
Bahrain	***BH***													
Egypt	***EG***													
Iran	***IR***													
Iraq	***IQ***													
Israel	***IL***													
Kuwait	***KW***													
Lebanon	***LB***													
Oman	***OM***													
Qatar	***QA***													
Saudi Arabia	***SA***													
United Arab Emirates	***AE***													
Yemen	***YE***													
Others	***2I***													
Sub-total														
Eastern Europe														

Part I : External liabilities and claims

Amounts are to be shown in Hong Kong dollars, to the nearest million dollars.

Country		Liabilities to Banks Outside Hong Kong			Liabilities to Non-bank Customers Outside Hong Kong			Claims on Banks Outside Hong Kong			Claims on Non-Bank Customers Outside Hong Kong			Net Claims (Liabilities)
		HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	HK$	*US$ (HK$ Equiv.)*	*Other Currencies (HK$ Equiv.)*	All Currencies (HK$ Equiv.)
Name	CODE	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*	*(11)*	*(12)*	*(13)*
Czech Republic	*CZ*													
Hungary	*HU*													
Poland	*PL*													
Russia	*RU*													
Others	*2E*													
Sub-total														
Western Europe														
Austria	*AT*													
Belgium	*BE*													
Cyprus	*CY*													
Denmark	*DK*													
Finland	*FI*													
France	*FR*													
Germany	*DE*													
Gibraltar	*GI*													
Greece	*GR*													
Guernsey	*GG*													
Iceland	*IS*													
Ireland	*IE*													
Isle of Man	*IM*													
Italy	*IT*													
Jersey	*JE*													
Liechtenstein	*LI*													
Luxembourg	*LU*													
Malta	*MT*													
Netherlands	*NL*													
Norway	*NO*													
Portugal	*PT*													
Spain	*ES*													
Sweden	*SE*													
Switzerland	*CH*													
Turkey	*TR*													
United Kingdom	*U1*													
Others	*2B*													
Sub-total														
Unallocated	*5M*													
Total of Section 2														
Total of Section C														

Part II: Cross-border claims

Amounts are to be shown in Hong Kong dollars, to the nearest million dollars

Debtor country	CODE	Total	Claims on							Claims rep. in ***col. (6) with*** H.O./guarantor located in another country	Claims rep. in ***col. (9) with*** distributed by country of H.O. or guarantor	Claims rep. in ***col. (7) & (8)*** with guarantor located in another country	Claims rep. in ***col. (11)*** distributed by country of guarantor	Cross-border claims ***(= (1) - (9) + (10) - (11) + (12))***	Country debt provisions	***Undistributed credit commitments & back-up facilities***
			Maturities				Sectors									
			Up to and including one year	***Over one year and up to and including two years***	***Over two years***	***Unallocated***	Banks	Public sector	Others							
		(1)	***(2)***	***(3)***	***(4)***	***(5)***	***(6)***	***(7)***	***(8)***	***(9)***	***(10)***	***(11)***	***(12)***	***(13)***	***(14)***	***(15)***
A. International organisations	1C															
B. Analysis by country																
Asia & Pacific																
~~Afghanistan~~	~~AF~~															
Australia	AU															
Bangladesh	BD															
Brunei	BN															
Cambodia	KH															
China	CN															
Fiji	FJ															
~~French Polynesia~~	~~PF~~															
Hong Kong	HK															
India	IN															
Indonesia	ID															
Japan	JP															
Kazakhstan	***KZ***															
Laos	LA															
Macao	MO															
Malaysia	MY															
Maldives	***MV***															
Myanmar	MM															
Nepal	NP															
New Zealand	NZ															
North Korea	KP															
Pakistan	PK															
Papua New Guinea	PG															
Philippines	PH															
Singapore	SG															
~~Solomon Islands~~	~~SB~~															
South Korea	KR															
Sri Lanka	LK															
Taiwan	TW															
Thailand	TH															
Vanuatu	VU															
Vietnam	VN															
Western Samoa	***WS***															
Others	2O															
Sub-total																
Africa																
Algeria	DZ															
~~Angola~~	~~AO~~															
~~Botswana~~	~~BW~~															
~~Burkina Faso~~	~~HV~~															
~~Burundi~~	~~BI~~															
~~Cameroon~~	~~CM~~															
~~Central African Republic~~	~~CF~~															
~~Chad~~	~~TD~~															
~~Congo~~	~~CG~~															
Côte d'Ivoire (Ivory Coast)	CI															

Part II: Cross-border claims

Amounts are to be shown in Hong Kong dollars, to the nearest million dollars

Debtor country	CODE	Total	Claims on							Claims rep. in ***col. (6) with*** H.O./guarantor located in another country	Claims rep. in ***col. (9) with*** distributed by country of H.O. or guarantor	Claims rep. in ***col. (7) & (8)*** with guarantor located in another country	Claims rep. in ***col. (11)*** distributed by country of guarantor	Cross-border claims ***(= (1) - (9) + (10) - (11) + (12))***	Country debt provisions	***Undistributed credit commitments & back-up facilities***
			Maturities				Sectors									
			Up to and including one year	***Over one year and up to and including two years***	***Over two years***	***Unallocated***	Banks	Public sector	Others							
		(1)	***(2)***	***(3)***	***(4)***	***(5)***	***(6)***	***(7)***	***(8)***	***(9)***	***(10)***	***(11)***	***(12)***	***(13)***	***(14)***	***(15)***
~~Djibouti~~	~~DJ~~															
~~Equatorial Guinea~~	~~GQ~~															
~~Ethiopia~~	~~ET~~															
~~Gabon~~	~~GA~~															
~~Gambia~~	~~GM~~															
Ghana	GH															
~~Guinea~~	~~GN~~															
~~Guinea-Bissau~~	~~GW~~															
Kenya	KE															
Liberia	LR															
Madagascar	MG															
~~Malawi~~	~~MW~~															
~~Mauritania~~	~~MR~~															
Mauritius	MU															
~~Morocco~~	~~MA~~															
~~Mozambique~~	~~MZ~~															
~~Niger~~	~~NE~~															
Nigeria	NG															
~~Rwanda~~	~~RW~~															
~~Senegal~~	~~SN~~															
~~Sierra Leone~~	~~SL~~															
~~Somalia~~	~~SO~~															
South Africa	ZA															
~~Sudan~~	~~SD~~															
~~Tanzania~~	~~TZ~~															
~~Togo~~	~~TG~~															
~~Tunisia~~	~~TN~~															
~~Uganda~~	~~UG~~															
~~Zaire~~	~~ZR~~															
~~Zambia~~	~~ZM~~															
~~Zimbabwe~~	~~ZW~~															
Others	2L															
Sub-total																
North America																
Canada	CA															
United States	US															
Sub-total																
Latin America																
Argentina	AR															
~~Bolivia~~	~~BO~~															
Brazil	BR															
Chile	CL															
Colombia	CO															
~~Costa Rica~~	~~CR~~															
~~Ecuador~~	~~EC~~															
~~El Salvador~~	~~SV~~															
~~Guatemala~~	~~GT~~															
~~Guyana~~	~~GY~~															

Part II: Cross-border claims

Amounts are to be shown in Hong Kong dollars, to the nearest million dollars

Debtor country	CODE	Total	Claims on							Claims rep. in ***col. (6) with*** H.O./guarantor located in another country	Claims rep. in ***col. (9) with*** distributed by country of H.O. or guarantor	Claims rep. in ***col. (7) & (8)*** with guarantor located in another country	Claims rep. in ***col. (11)*** distributed by country of guarantor	Cross-border claims ***(= (1) - (9) + (10) - (11) + (12))***	Country debt provisions	***Undistributed credit commitments & back-up facilities***
			Maturities				Sectors									
			Up to and including one year	***Over one year and up to and including two years***	***Over two years***	***Unallocated***	Banks	Public sector	Others							
		(1)	***(2)***	***(3)***	***(4)***	***(5)***	***(6)***	***(7)***	***(8)***	***(9)***	***(10)***	***(11)***	***(12)***	***(13)***	***(14)***	***(15)***
Honduras	HN															
Mexico	MX															
~~Nicaragua~~	~~NI~~															
Paraguay	PY															
Peru	PE															
Suriname	SR															
~~Uruguay~~	~~UY~~															
Venezuela	VE															
Others	2G															
Sub-total																
Caribbean																
Bahamas	BS															
Barbados	BB															
Bermuda	BM															
Cayman Islands	KY															
~~Cuba~~	~~CU~~															
Dominican Republic	DO															
Jamaica	JM															
Netherlands Antilles	AN															
Panama	PA															
~~Trinidad and Tobago~~	~~TT~~															
Others	2F															
Sub-total																
Middle East																
Bahrain	BH															
Egypt	EG															
Iran	IR															
Iraq	IQ															
Israel	IL															
~~Jordan~~	~~JO~~															
Kuwait	KW															
Lebanon	LB															
~~Libya~~	~~LY~~															
Oman	OM															
Qatar	QA															
Saudi Arabia	SA															
~~Syria~~	~~SY~~															
United Arab Emirates	AE															
Yemen	YE															
Others	2I															
Sub-total																
Eastern Europe																
~~Albania~~	~~AL~~															
~~Bulgaria~~	~~BG~~															
Czech Republic	CZ															
Hungary	HU															
Poland	PL															
~~Romania~~	~~RO~~															
Russia	RU															

Part II: Cross-border claims

Amounts are to be shown in Hong Kong dollars, to the nearest million dollars

Debtor country	CODE	Total	Claims on							Claims rep. in ***col. (6) with*** H.O./guarantor located in another country	Claims rep. in ***col. (9) with*** distributed by country of H.O. or guarantor	Claims rep. in ***col. (7) & (8)*** with guarantor located in another country	Claims rep. in ***col. (11)*** distributed by country of guarantor	Cross-border claims ***(= (1) - (9) + (10) - (11) + (12))***	Country debt provisions	***Undistributed credit commitments & back-up facilities***
			Maturities				Sectors									
			Up to and including one year	***Over one year and up to and including two years***	***Over two years***	***Unallocated***	Banks	Public sector	Others							
		(1)	***(2)***	***(3)***	***(4)***	***(5)***	***(6)***	***(7)***	***(8)***	***(9)***	***(10)***	***(11)***	***(12)***	***(13)***	***(14)***	***(15)***
Others	2E															
Sub-total																
Western Europe																
~~Andorra~~	~~AD~~															
Austria	AT															
Belgium	BE															
Cyprus	CY															
Denmark	DK															
Finland	FI															
France	FR															
Germany	DE															
Gibraltar	GI															
Greece	GR															
Guernsey	***GG***															
Iceland	IS															
Ireland	IE															
Isle of Man	***IM***															
Italy	IT															
Jersey	***JE***															
Liechtenstein	LI															
Luxembourg	LU															
Malta	MT															
~~Monaco~~	~~MC~~															
Netherlands	NL															
Norway	NO															
Portugal	PT															
Spain	ES															
Sweden	SE															
Switzerland	CH															
Turkey	TR															
United Kingdom	U1															
Others	2B															
Sub-total																
Unallocated	5M															
Total of Section B																
C. Memorandum																
European Central Bank	***1X***															

Part II: Cross-border claims

D. Arrangement in lieu of provisioning requirement

(1) Subordinated deposit in lieu of provision

Amount of the subordinated deposit (HK$ million equivalent): $

Name of depositor:

Nominal value of claims covered by the subordinated deposit (HK$ million equivalent): $

(2) Other arrangements accepted by the Monetary Authority

Amount covered by the arrangement (HK$ million equivalent): $

Name of the supporting party:

Nominal value of claims covered by the arrangement (HK$ million equivalent): $

[X] **SECRET**

Co. No. | M M Y Y | CAT

(For Official Use Only)

under the Banking Ordinance and
the Monetary Statistics Ordinance

RETURN OF EXTERNAL POSITIONS

PART II: CROSS-BORDER CLAIMS
CONSOLIDATED POSITION

As at ……

(last day of the quarter)

Name of Authorized Institution	Date of Submission

The Banking Ordinance and the Monetary Statistics Ordinance

Return required under section 63(2) of the Banking Ordinance and section 3(2) of the Monetary Statistics Ordinance to be submitted to the Monetary Authority not later than 6 weeks after the end of each quarter ending on 31 March, 30 June, 30 September and 31 December, unless otherwise advised by the Monetary Authority.

Note: This return is to be prepared in accordance with the completion instructions issued by the Monetary Authority.

We certify that this return is, to the best of our knowledge and belief, correct.

Chief Accountant	*Chief Executive*
Name	*Name*

Name and telephone number of responsible person who may be contacted by the Monetary Authority in case of any query.

Name	*Telephone Number*

Cross-border claims

Amounts are to be shown in Hong Kong dollars, to the nearest million dollars

Debtor country	CODE	Total	Claims on							Claims rep. in ***col. (6) with*** H.O./guarantor located in another country	Claims rep. in ***col. (9) with*** distributed by country of H.O. or guarantor	Claims rep. in ***col. (7) & (8)*** with guarantor located in another country	Claims rep. in ***col. (11)*** distributed by country of guarantor	Cross-border claims ***(= (1) - (9) + (10) - (11) + (12))***	Country debt provisions	***Undistributed credit commitments & back-up facilities***
			Maturities				Sectors									
			Up to and including one year	***Over one year and up to and including two years***	***Over two years***	***Unallocated***	Banks	Public sector	Others							
		(1)	***(2)***	***(3)***	***(4)***	***(5)***	***(6)***	***(7)***	***(8)***	***(9)***	***(10)***	***(11)***	***(12)***	***(13)***	***(14)***	***(15)***
A. International organisations	1C															
B. Analysis by country																
Asia & Pacific																
~~Afghanistan~~	~~AF~~															
Australia	AU															
Bangladesh	BD															
Brunei	BN															
Cambodia	KH															
China	CN															
Fiji	FJ															
~~French Polynesia~~	~~PF~~															
Hong Kong	HK															
India	IN															
Indonesia	ID															
Japan	JP															
Kazakhstan	***KZ***															
Laos	LA															
Macao	MO															
Malaysia	MY															
Maldives	***MV***															
Myanmar	MM															
Nepal	NP															
New Zealand	NZ															
North Korea	KP															
Pakistan	PK															
Papua New Guinea	PG															
Philippines	PH															
Singapore	SG															
~~Solomon Islands~~	~~SB~~															
South Korea	KR															
Sri Lanka	LK															
Taiwan	TW															
Thailand	TH															
Vanuatu	VU															
Vietnam	VN															
Western Samoa	***WS***															
Others	2O															
Sub-total																
Africa																
Algeria	DZ															
~~Angola~~	~~AO~~															
~~Botswana~~	~~BW~~															
~~Burkina Faso~~	~~HV~~															
~~Burundi~~	~~BI~~															
~~Cameroon~~	~~CM~~															
~~Central African Republic~~	~~CF~~															
~~Chad~~	~~TD~~															
~~Congo~~	~~CG~~															
Côte d'Ivoire (Ivory Coast)	CI															

Cross-border claims

Amounts are to be shown in Hong Kong dollars, to the nearest million dollars

Debtor country	CODE	Total	Claims on							Claims rep. in ***col. (6) with*** H.O./guarantor located in another country	Claims rep. in ***col. (9) with*** distributed by country of H.O. or guarantor	Claims rep. in ***col. (7) & (8)*** with guarantor located in another country	Claims rep. in ***col. (11)*** distributed by country of guarantor	Cross-border claims ***(= (1) - (9) + (10) - (11) + (12))***	Country debt provisions	***Undistributed credit commitments & back-up facilities***
			Maturities				Sectors									
			Up to and including one year	***Over one year and up to and including two years***	***Over two years***	***Unallocated***	Banks	Public sector	Others							
		(1)	***(2)***	***(3)***	***(4)***	***(5)***	***(6)***	***(7)***	***(8)***	***(9)***	***(10)***	***(11)***	***(12)***	***(13)***	***(14)***	***(15)***
~~Djibouti~~	~~DJ~~															
~~Equatorial Guinea~~	~~GQ~~															
~~Ethiopia~~	~~ET~~															
~~Gabon~~	~~GA~~															
~~Gambia~~	~~GM~~															
Ghana	GH															
~~Guinea~~	~~GN~~															
~~Guinea-Bissau~~	~~GW~~															
Kenya	KE															
Liberia	LR															
Madagascar	MG															
~~Malawi~~	~~MW~~															
~~Mauritania~~	~~MR~~															
Mauritius	MU															
~~Morocco~~	~~MA~~															
~~Mozambique~~	~~MZ~~															
~~Niger~~	~~NE~~															
Nigeria	NG															
~~Rwanda~~	~~RW~~															
~~Senegal~~	~~SN~~															
~~Sierra Leone~~	~~SL~~															
~~Somalia~~	~~SO~~															
South Africa	ZA															
~~Sudan~~	~~SD~~															
~~Tanzania~~	~~TZ~~															
~~Togo~~	~~TG~~															
~~Tunisia~~	~~TN~~															
~~Uganda~~	~~UG~~															
~~Zaire~~	~~ZR~~															
~~Zambia~~	~~ZM~~															
~~Zimbabwe~~	~~ZW~~															
Others	2L															
Sub-total																
North America																
Canada	CA															
United States	US															
Sub-total																
Latin America																
Argentina	AR															
~~Bolivia~~	~~BO~~															
Brazil	BR															
Chile	CL															
Colombia	CO															
~~Costa Rica~~	~~CR~~															
~~Ecuador~~	~~EC~~															
~~El Salvador~~	~~SV~~															
~~Guatemala~~	~~GT~~															
~~Guyana~~	~~GY~~															

Cross-border claims

Amounts are to be shown in Hong Kong dollars, to the nearest million dollars

Debtor country	CODE	Total	Claims on							Claims rep. in ***col. (6) with*** H.O./guarantor located in another country	Claims rep. in ***col. (9) with*** distributed by country of H.O. or guarantor	Claims rep. in ***col. (7) & (8)*** with guarantor located in another country	Claims rep. in ***col. (11)*** distributed by country of guarantor	Cross-border claims ***(= (1) - (9) + (10) - (11) + (12))***	Country debt provisions	***Undistributed credit commitments & back-up facilities***
			Maturities				Sectors									
			Up to and including one year	***Over one year and up to and including two years***	***Over two years***	***Unallocated***	Banks	Public sector	Others							
		(1)	***(2)***	***(3)***	***(4)***	***(5)***	***(6)***	***(7)***	***(8)***	***(9)***	***(10)***	***(11)***	***(12)***	***(13)***	***(14)***	***(15)***
Honduras	HN															
Mexico	MX															
~~Nicaragua~~	~~NI~~															
Paraguay	PY															
Peru	PE															
Suriname	SR															
~~Uruguay~~	~~UY~~															
Venezuela	VE															
Others	2G															
Sub-total																
Caribbean																
Bahamas	BS															
Barbados	BB															
Bermuda	BM															
Cayman Islands	KY															
~~Cuba~~	~~CU~~															
Dominican Republic	DO															
Jamaica	JM															
Netherlands Antilles	AN															
Panama	PA															
~~Trinidad and Tobago~~	~~TT~~															
Others	2F															
Sub-total																
Middle East																
Bahrain	BH															
Egypt	EG															
Iran	IR															
Iraq	IQ															
Israel	IL															
~~Jordan~~	~~JO~~															
Kuwait	KW															
Lebanon	LB															
~~Libya~~	~~LY~~															
Oman	OM															
Qatar	QA															
Saudi Arabia	SA															
~~Syria~~	~~SY~~															
United Arab Emirates	AE															
Yemen	YE															
Others	2I															
Sub-total																
Eastern Europe																
~~Albania~~	~~AL~~															
~~Bulgaria~~	~~BG~~															
Czech Republic	CZ															
Hungary	HU															
Poland	PL															
~~Romania~~	~~RO~~															
Russia	RU															

Cross-border claims

Amounts are to be shown in Hong Kong dollars, to the nearest million dollars

Debtor country	CODE	Total	Claims on							Claims rep. in ***col. (6) with*** H.O./guarantor located in another country	Claims rep. in ***col. (9) with*** distributed by country of H.O. or guarantor	Claims rep. in ***col. (7) & (8)*** with guarantor located in another country	Claims rep. in ***col. (11)*** distributed by country of guarantor	Cross-border claims ***(= (1) - (9) + (10) - (11) + (12))***	Country debt provisions	***Undistributed credit commitments & back-up facilities***
			Maturities				Sectors									
			Up to and including one year	***Over one year and up to and including two years***	***Over two years***	***Unallocated***	Banks	Public sector	Others							
		(1)	***(2)***	***(3)***	***(4)***	***(5)***	***(6)***	***(7)***	***(8)***	***(9)***	***(10)***	***(11)***	***(12)***	***(13)***	***(14)***	***(15)***
Others	2E															
Sub-total																
Western Europe																
~~Andorra~~	~~AD~~															
Austria	AT															
Belgium	BE															
Cyprus	CY															
Denmark	DK															
Finland	FI															
France	FR															
Germany	DE															
Gibraltar	GI															
Greece	GR															
Guernsey	***GG***															
Iceland	IS															
Ireland	**IE**															
Isle of Man	***IM***															
Italy	IT															
Jersey	***JE***															
Liechtenstein	LI															
Luxembourg	LU															
Malta	MT															
~~Monaco~~	~~MC~~															
Netherlands	NL															
Norway	NO															
Portugal	PT															
Spain	ES															
Sweden	SE															
Switzerland	CH															
Turkey	TR															
United Kingdom	U1															
Others	2B															
Sub-total																
Unallocated	5M															
Total of Section B																
C. Memorandum																
European Central Bank	***1X***															

Cross-border claims

D. Arrangement in lieu of provisioning requirement

(1) Subordinated deposit in lieu of provision

Amount of the subordinated deposit (HK$ million equivalent): $

Name of depositor:

Nominal value of claims covered by the subordinated deposit (HK$ million equivalent): $

(2) Other arrangements accepted by the Monetary Authority

Amount covered by the arrangement (HK$ million equivalent): $

Name of the supporting party:

Nominal value of claims covered by the arrangement (HK$ million equivalent): $

Completion Instructions

Return of External Positions
MA(BS)9

Introduction

1. ***This return consists of two parts: Part I External Liabilities and Claims and Part II Cross-border Claims. Authorized institutions (AIs) are required to report both parts according to the completion instructions below.***

2. ***Part I External Liabilities and Claims*** collects information on the external liabilities and claims of an AI. Data in aggregate form will be reported to the Bank for International Settlements as part of an international cooperative effort to compile and publish worldwide data on country exposures ***for the purpose of monitoring cross-border capital flows. The data are also used for compiling and evaluating the coverage of balance of payments and external debt statistics.***

3. ***Part II Cross-border Claims*** collects information on AIs' exposures to foreign counterparties on which the ultimate risk lies ***for assessing country credit risk exposures***.

Section A: General Instructions

4. All AIs are required to complete Part I showing the position of their Hong Kong offices as at the last calendar day of each ~~month~~ ***quarter***. The return should be submitted not later than ~~21 days after the end of each month~~ ***1 month after the end of March, June, September and December***.

5. The reporting requirements for Part II are as follows:

	Coverage	Reporting frequency and submission deadline
(a) All AIs	***Position of the Hong Kong offices.***	***Quarterly; not later than 1 month after the end of March, June, September and December.***
(b) Licensed banks incorporated in Hong Kong	***Consolidated position in addition to Hong Kong office position in (a) above. Consolidated position should include all branches and subsidiaries worldwide.***	~~Half yearly~~ ***Quarterly; not later than 6 weeks after the end of March, June, September and December.***

6. If the submission deadline falls on a public holiday, it will be deferred to the next working day.

7. Amounts should be shown to the nearest million, in HK$ or HK$ equivalents in the case of foreign currency items, before deduction of any provisions. The closing middle market T/T rates prevailing at the reporting date should be used for conversion purpose. Where claims are acquired at less than their nominal value, the discounted value should be shown.

8. ***All external positions (i.e. external liabilities/claims and cross-border claims)*** should be reported according to the status of the counterparty and his address. This means, in the case of a company with branches, the business address of the office with which the reporting institution has the claims on/liabilities to and in the case of an individual, his home address. Temporary or correspondence addresses should be disregarded. All claims/liabilities which cannot be properly classified into a particular country should be reported in aggregate under the "unallocated" category (code 5M).

Section B: Specific Instructions for Part I External Liabilities and Claims

9. For the purposes ***of Part I*** of this return:

   (i) "Liabilities" refer to all external liabilities of the reporting institution. These may include, for example:

   - equities, securities and capital instruments (e.g. perpetual and subordinated debts), issued by the institution and they should be allocated by country, as far as feasible, on the basis of the residence of the holder. If difficulties are encountered in ascertaining the residence of the holder, the place of issue can be used as a proxy;

   - all accrued interest payable on the external liabilities.

   (ii) "Claims" refer to all external assets of ~~an~~ ***the reporting*** institution. These may include, for example:

   - foreign currency bank-notes which should be reported as claims on the issuer, usually the central bank of the country of issue;

   - equities, debt securities, and capital instruments (e.g. perpetual and subordinated debts), issued by an institution abroad;

   - accrued interest and overdue interest on an external claim except those credited to interest in suspense account;

- items in the course of collection which represent a claim on an obligor outside Hong Kong.

Holdings of fixed assets and gold are excluded.

(iii) "Banks" refer to institutions which are regarded ***as such*** by the appropriate supervisory authorities in their place of incorporation. These include the head office and any branch outside Hong Kong of the reporting institution. Central banks should also be included and shown under their respective countries irrespective of their locations. ~~The Bank for International Settlements should be shown under Switzerland~~.

(iv) "International organisations" ~~under Part A of the return form~~ are those organisations listed in Annex 1, ***and should be classified into banks and non-banks accordingly***. They may include other organisations which are not given in Annex 1 but are regarded as such by the HKMA. ***The segregation of such organisations into banks and non-banks is for purposes of this return only***.

(v) "Related foreign offices" include head offices, branch offices and subsidiaries.

(vi) "Official monetary authorities" refer to central banks or similar national and international bodies, such as the Bank for International Settlements.

(vii) "Loans" should comprise those financial assets which are created through the lending of funds by a creditor (lender) to a debtor (borrower) and which are not represented by negotiable securities. "Deposits" should comprise all claims reflecting evidence of deposit (including non-negotiable certificates of deposit) which are not represented by negotiable securities. "Loans and deposits" should include interbank borrowings and loans, inter-office balances, foreign trade-related credits, sale and repurchase transactions (repos), and borrowing and lending of securities and gold with cash collateral. The cash collateral should be regarded as a collateralised deposit/loan and reported under section B on loans and deposits according to the location of the counterparty to the transaction. Transactions without cash collateral should not be reported. Securities which have been lent should remain as the reporting institution's assets while securities which have been borrowed should not be reported as the reporting institution's assets. The reporting institution's holdings of notes and coins in foreign currencies should be recorded as claims on central banks in the form of loans and deposits. Funds received by the reporting institution from non-residents on a trust basis represent external liabilities under section B on loans and deposits. Funds deposited with non-residents on a trust basis in the reporting institution's own name but on behalf of third parties represent external assets under section B on loans and deposits. Loans which have become negotiable de facto should be classified under debt securities. "Loans and deposits" vis-à-vis "banks" and "non-banks" are to be reported separately.

For trade-related credits granted directly by a reporting bank to a domestic exporter, these credits may be extended on the basis of a trade bill which is drawn by the exporter on the importer and subsequently acquired by the reporting bank. These credits may therefore be treated as external or domestic assets depending on whether the residence of the drawee (who is the final debtor) or of the presenter of the bill (who has guaranteed payment by endorsing the bill) is used as the criterion for geographical allocation. For the purpose of this return, these credits should be allocated according to the residence of the drawee, but not the presenter of the bill.

Reporting institutions that find it administratively easier to do so, may derive the country breakdown of "loans and deposits" by obtaining a country breakdown of "other assets and liabilities" and deducting them together with the country breakdown of "debt securities" from total external claims and liabilities of each country. "Other assets" mainly comprise equity shares (including mutual and investment fund units and holdings of shares in the reporting institution's own name but on behalf of third parties), participations and working capital supplied by head offices to their branches abroad. "Other liabilities" include working capital received by local branches from their head offices abroad. Accrued interest and items in the course of collection also fall into category of "other assets and liabilities".

(viii) ***"Debt securities" held comprise all negotiable short-term and long-term debt instruments, including negotiable certificates of deposit, but excluding equity shares, investment fund units and warrants. The reporting institution's holdings of debt securities should include those held in its own names but on behalf of third parties as part of trustee business. Debt securities held on a purely custodial basis for customers should <u>not</u> be included. The reporting institution's own issues of debt securities comprise all negotiable short- and long-term debt securities, including subordinated issues and issues in its own name but on behalf of third parties.*** Debt securities which are issued by the reporting institution and held by non-residents are to be reported as either liabilities to banks or liabilities to non-banks. Debt securities which are issued by non-residents and held by the reporting institution are to be reported as either claims on banks or claims on non-banks.

10. In columns (1), (2), ***(3), (7), (8) and (9)***, liabilities and claims should be reported according to the location of the branch of a bank which makes or accepts the deposit, and not by the country of incorporation of the bank concerned e.g. a claim on the London branch of a U.S. bank should be reported as a claim on the United Kingdom, and not on the U.S.A.

11. Report the difference between the sum of external liabilities (the sum of columns (1) to ***(6)***) and the sum of external claims (the sum of columns (***7)*** to ***(12)***) in column ***(13)***. Where the sum of external liabilities exceeds that of total claims, it should be reported in <u>brackets</u>.

12. The external liabilities and claims to be reported in this return should be cross referenced to the relevant items in the Return of Assets and Liabilities for Hong Kong Offices (Form MA(BS)l). Details are given at Annex ***3***.

Specific Instructions for Part II: Cross-border Claims

13. Claims should be reported ***in column (2), (3), (4) or (5) according to their maturity. The maturity breakdown of claims should be provided on the basis of remaining or residual maturities, i.e. the time to final payment of the relevant claim. For the purposes of this return, overdue claims and claims that are repayable on demand should be allocated to the "up to and including one year" maturity bracket. Claims that cannot be classified by maturity such as equity should be assigned to the category of "unallocated". The reporting requirement for claims that cannot be classified by maturity and claims that are repayable on demand are in line with that of the Maturity Profile Return (MA(BS)1G). The reporting requirement for overdue claims however differs in that the Maturity Profile Return requires "assets which are overdue or non-performing" to be reported under "balancing amounts" of the maturity ladder.***

14. Transfer of risk

- Certain claims reported in columns ***(6), (7)*** and ***(8)*** should be transferred from one country to another in accordance with the instructions in columns ***(9)*** to ***(12).*** Such transfer of risk should be made only if the claims concerned are either:

  – guaranteed by a party in another country;
  – or made with an overseas branch of a bank whose head office is located in another country.

- Claims guaranteed by parties in different countries should be transferred to the country of each guarantor according to the amounts being guaranteed. In case where the guarantors' liabilities are joint and several, the transfer of risk to the country of the guarantors should be reported at the reporting institution's best estimation. No transfer will be required for any collateralised claims which do not meet the above criteria.

15. Locally incorporated AIs with overseas branches or subsidiaries should exclude from reporting those claims of their overseas branches and overseas subsidiaries which are due from local residents and are denominated and funded in the local currency.

16. For the purposes ***of Part II*** of this return, "claims" include the following types of assets:

- receivables and loans and advances;
- balances due from banks;
- holdings of certificates of deposit, bills, promissory notes, commercial paper, ~~and~~ other ~~negotiable~~ debt instruments ***and investments.***

"Claims" also include accrued interest and overdue interest on ***the above*** assets. However, any accrued interest or overdue interest which has not been recognised in the profit & loss account but credited as interest in suspense should be netted off against the corresponding account whether or not it has been capitalised. Off-balance sheet items are excluded.

17. "International organisations" (***Section*** A): please refer to ***paragraph 9 (iv).*** ~~are those organisations listed in Annex 1. They may include other organisations which are not given in Annex 1 but are regarded as such by the HKMA.~~

18. "Banks" (column ***6***) refer to institutions which are regarded as such by the appropriate supervisory authorities in their place of incorporation. They include AIs ~~incorporated~~ in Hong Kong and banks which are owned by the central, local and state governments of a country (other than the central bank of that country). ~~In case the reporting institution is incorporated outside Hong Kong.~~ ***For Hong Kong office position,*** any claims on its head office and branches outside Hong Kong should be reported under column ***(6). "Banks" also include international organisations defined as such in Annex 1.***

19. "Public sector" (column ***7***) refers to the central, local and state governments of a country and includes enterprises and agencies which are owned/controlled by these governments. It includes also the central bank of that country. Banks owned by the central, local or state government of a country (other than the central bank) should however be reported under column (***6***).

20. ***"Others" (column 8) of Section A refers to "non-bank" international organisations defined in Annex 1.*** "Others" (column ***8***) of ***Section*** B refers to customers other than ~~international organisations,~~ banks and public sector entities.

21. ***Columns (1) to (5)***

Report in column (1) the total claims. Provide in columns (2) to (5) maturity breakdowns of claims as to "up to and including one year", "over one year and up to and including two years", "over two years" and "unallocated".

22. Columns ***(6) to (8)***

Report in ***Section*** A all claims on "international organisations". ***"International organisations" should be classified as "banks" or "others" (i.e. "non-banks") in the sectoral classification of claims.***

Report in columns ***(6) to (8) of Section B*** claims on counterparties in each country according to their addresses and status as "banks". "public sector", and "others".

Claims on a counterparty (other than a "bank" as defined under ***paragraph 18***) in a country which is partially owned by the central, local or state government of the country should be reported under column ***(7)*** according to the proportion of their ownership. The remaining portion should be reported in column ***(8).*** Claims on a counterparty (other than a bank as defined under ***paragraph 18***) which is operating in one country but is owned by

the central, local or state government of another country should be reported under column ***(8)*** against the first-mentioned country.

23. Claims in the form of certificates of deposit or other debt instruments should be reported in the country where the issuer is situated, e.g. CDs issued by the London branch of an U.S. bank should be reported as a claim on U.K. in column ***(6).***

24. In the case of export trade bills purchased/negotiated/discounted by the reporting institution, the claims should be reported according to the address of the drawee, or if the bills are drawn under letters of credit or accepted by banks, the address of the letter of credit (LC) issuing bank or accepting bank, as the case may be. Bills drawn under confirmed letters of credit may be reported according to the address of the LC issuing bank or that of the confirming bank. For export bills discounted with recourse to the drawer, transfer of risk should be made as if these bills are subject to the guarantee of the drawer unless they are drawn under letters of credit issued by banks or accepted by banks.

25. Column ***(9)***

Report in column ***(9)*** the amounts reported in column ***(6)*** that represent:

- claims on a bank whose head office is located in another country; or
- claims on a bank where the claim is guaranteed by a guarantor in another country.

26. Column ***(10)***

Report in column ***(10)*** the amount reported in column ***(9)*** according to the address of the head office or the guarantor which is in a country other than that of the borrower. For example, a placement with the Brazil branch of a U.S. bank; an entry to "Brazil" should be made under column ***(9)*** and an entry to "U.S.A." should be made under column ***(10).*** But if the placement is guaranteed by a Japanese guarantor, an entry under column ***(10)*** should be made against "Japan" instead of "U.S.A." to indicate that the ultimate risk lies with Japan. Where the Japanese guarantor is a branch of a bank, the ultimate risk should lie with the country of the head office of such bank.

27. Column ***(11)***

Report in column ***(11)*** the amounts reported in columns ***(7) and (8)*** which are guaranteed by a third party in another country.

28. Column ***(12)***

Report in column ***(12)*** the amount reported in column ***(11)*** according to the address of the guarantor which is in a country other than that of the borrower. For example, in the case of a loan to a company in the Philippines which is guaranteed by a Japanese holding company, an entry to "Philippines" should be made under column ***(11)*** and an entry to "Japan" should be made under column ***(12).***

29. Column ***(13)***

The amounts to be reported in this column should be calculated as:

Column ***(1)-(9)+(10)-(11)+(12)***

This represents the total cross-border claims of the reporting institution on each country.

30. Column ***(14)***

Report in column ***(14)*** the provisions established for country risks (i.e. exclude provisions for commercial risks or credit risks).

31. Claims on counterparties in Hong Kong

The country line for Hong Kong should be completed only in respect of risk transfers into or out of Hong Kong i.e. a claim on an overseas counterparty where the ultimate risk would be transferred back to Hong Kong or vice versa. For example, a claim on the U.S. branch of a Hong Kong incorporated bank should be included against "U.S.A." in columns ***(6) and (9)*** and against "Hong Kong" in column ***(10).*** On the other hand, a claim on a counterparty in Hong Kong which is guaranteed by a guarantor in Japan should be included against "Hong Kong" in column ***(6), (7) or (8),*** as the case may be and against "Japan" in ***column (10) or (12).***

32. Country breakdown

Please refer to Annex 2 for guidance on allocation in respect of specific countries.

33. Consistency check

The amount reported in the columns indicated below should be consistent:

- In the country line for Hong Kong

  column (6) = column (9)
  columns (7) + (8) = column (11)
  columns (10) + (12) = column (13)

- In the line "Total of Section B"

  column (9) = column (10)
  column (11) = column (12)
  column (1) = column (13)

34. Undistributed credit commitments and back-up facilities

Report in column (15) amounts in respect of unutilised portion of legally binding contractual obligations and irrevocable credit commitments, and back-up facilities (including those under note issuance facilities and revolving underwriting facilities) in all currencies vis-à-vis residents of other countries broken down by individual counterparty country. If the credit commitments or the back-up facilities are utilised,

they should be reported as claims. The definition of undistributed credit commitments and back-up facilities is consistent with that in the Maturity Profile Return (MA(BS)1G) and the Quarterly Analysis of Loans and Advances and Provisions (MA(BS)2A).

35. Arrangements in lieu of provisioning requirement

For the purpose ***of Part II*** of this return, "subordinated deposit in lieu of provision" means a subordinated deposit from the shareholders of the AI which has been accepted by the Monetary Authority as an alternative to provisions against the debts of countries experiencing repayment difficulties.

Hong Kong Monetary Authority
(MM/2003)

Annex 1

International Organisations

The following international organisations should be treated as "banks" in the sectoral classification of claims and liabilities.

African Development Bank Group
Andean Development Corporation (ADC)
Arab Bank for Economic Development in Africa (BADEA)
Arab Fund for Economic and Social Development (AFESD)
Arab Monetary Fund (AMF)
Asian Clearing Union (ACU)
Asian Development Bank (ADB)
Caribbean Development Bank (CDB)
Central African States' Development Bank (CASDB)
Central American Bank for Economic Integration (CABEI)
East African Development Bank (EADB)
European Bank for Reconstruction and Development (EBRD)
European Investment Bank (EIB)
Inter-American Development Bank (IADB)
International Bank for Reconstruction and Development (IBRD)
International Development Association (IDA)
International Finance Corporation (IFC)
International Monetary Fund (IMF)
Islamic Development Bank (IsDB)
Latin American Reserve Fund (LARF)
Nordic Investment Bank (NIB)
OPEC Fund for International Development (OFID)
West African Clearing House (WACH)
West African Development Bank (BOAD)
West African Monetary Union (WAMU)

The following international organisations should be treated as "non-bank" for Part I and "others" for Part II in the sectoral classification of claims and liabilities.

Association of South East Asian Nations (ASEAN)
Caribbean Community (CARICOM)
Central American Common Market (CACM)
Colombo Plan
Council of Europe (CE)
Economic Community of West African States (ECOWAS)
European Atomic Energy Community (EURATOM)
European Coal and Steel Community (ECSC)

(Con't overleaf)

European Free Trade Association (EFTA)
European Organization for Nuclear Research (CERN)
European Space Agency (ESA)
European Telecommunications Satellite Organization (EUTELSAT)
European Union (EU)
Food and Agriculture Organization (FAO)
Intergovernmental Council of Copper Exporting Countries (CIPEC)
International Atomic Energy Agency (IAEA)
International Civil Aviation Organization (ICAO)
International Cocoa Organization (ICCO)
International Coffee Organization (ICO)
International Cotton Advisory Committee (ICAC)
International Fund for Agricultural Development (IFAD)
International Jute Organization (IJO)
International Labour Organization (ILO)
International Lead and Zinc Study Group (ILZSG)
International Maritime Organization (IMO)
International Maritime Satellite Organization (INMARSAT)
International Natural Rubber Organization (INRO)
International Olive Oil Council (IOOC)
International Red Cross (IRC)
International Rubber Study Group (IRSG)
International Sugar Organization (ISO)
International Telecommunications Union (ITU)
International Tin Council (ITC)
International Wheat Council (IWC)
Latin American Association of Development Financing Institutions (ALIDE)
Latin American Economic System (SELA)
Latin American Energy Organization (OLADE)
Latin American Integration Association (LAIA)
League of Arab States (LAS)
North Atlantic Treaty Organization (NATO)
Organization for Economic Co-operation and Development (OECD)
Organization of African Unity (OAU)
Organization of American States (OAS)
Organization of Arab Petroleum Exporting Countries (OAPEC)
Organization of Central American States (OCAS)
Organization of Eastern Caribbean States (OECS)
Organization of the Petroleum Exporting Countries (OPEC)
South Asian Association for Regional Cooperation (SAARC)
United Nations (UN)
United Nations Children's Fund (UNICEF)
United Nations Conference on Trade and Development (UNCTAD)
United Nations Educational, Scientific and Cultural Organization (UNESCO)
Universal Postal Union (UPU)
West African Economic Community (WAEC)
Western European Union (WEU)

(Con't overleaf)

World Council of Churches (WCC)
World Health Organization (WHO)
World Intellectual Property Organization (WIPO)
World Meteorological Organization (WMO)
World Trade Organization (WTO)

Annex 2

Country Breakdown

Australia (AU)	*Includes Christmas Islands, Cocos Islands, Norfolk Islands, Heard and McDonald Islands, Territory of Ashmore and Cartier Islands and Territory of Coral Sea Islands.*
China (CN)	*Excludes Taiwan, which should be reported separately.*
Cyprus (CY)	*Includes Republic of Cyprus and Turkish Republic of Northern.*
Denmark (DK)	*Excludes Faroe Islands and Greenland.*
Eastern Europe – others (2E)	*Includes positions with the successor republics of the former Soviet Union and the former Czechoslovakia, other than Russia and Czech Republic.*
Finland (FI)	*Includes Aland Islands.*
France (FR)	*Includes French Guiana, French Southern Territories, Guadeloupe, Martinique, Mayotte, Monaco, Reunion and St. Pierre and Miquelon.*
Germany (DE)	*Includes the European Central Bank and Helgoland.*
India (IN)	*Includes Sikkim and Goa.*
Indonesia (ID)	*Includes Portuguese Timor.*
Ireland (IE)	*Formerly Republic of Ireland.*
Malaysia (MY)	*Includes Sabah and Sarawak.*
Netherlands Antilles (AN)	*Includes Bonaire, Curacao, Saba, St. Eustatius and St. Maarten.*
New Zealand (NZ)	*Includes Cook Islands, Minor Islands, Niue, Ross Dependency and Tokelau.*
Norway (NO)	*Includes Bouvet Islands, Svalbard and Jan Mayen Islands.*
Panama (PA)	*Includes Panama Canal Zone.*
Spain (ES)	*Includes Balearic Islands, Canary Islands and Ceuta and Melilla.*

(Con't overleaf)

Switzerland (CH)	*Includes Bank for International Settlements.*

United Kingdom (U1)	*Excludes Guernsey, Isle of Man and Jersey.*
United States (US)	*Includes American Samoa, Guam, Midway Islands, Northern Mariana Islands, Puerto Rico, US Virgin Islands and Wake Islands.*
Western Europe – others (2B)	*Includes the positions with the former Yugoslavia and International Bank of Economic Cooperation (IBEC).*
Yemen (YE)	*Formerly Republic of Yemen.*

Annex 3

Cross Reference with Return of Assets and Liabilities

Part I External Liabilities / Claims

Items in the Return of Assets and Liabilities		to be included	to be excluded
Part I Liabilities			
1.	Capital and reserves	held by non-residents* ***(include in other liabilities)***	held by residents*
2.	Qualifying capital instruments	held by non-residents* ***(include in other liabilities)***	held by residents*
3.	Other capital-type instruments	held by non-residents* ***(include in other liabilities)***	held by residents*
4.	Notes in circulation	-	all balance
6.	Deposits from customers	deposits from non-residents* ***(include in loans & deposits)***	deposits from residents*
7.	Amount payable under repos	due to non-residents* ***(include in loans & deposits)***	due to residents*
8.	Due to banks	items 8.3 & 8.4 ***(include in loans & deposits)***	items 8.1 & 8.2
9.	Negotiable debt instruments issued & outstanding	held by non-residents* ***(include in debt securities)***	held by residents*
10.	Other liabilities	due to non-residents* ***(include in other liabilities)***	due to residents*

(Con't overleaf)

Part I External Liabilities / Claims

Items in the Return of Assets and Liabilities		to be included	to be excluded
Part II	Assets		
12.	Cash	foreign currency notes ***(include in loans & deposits)***	notes and coins of Hong Kong
13.	Government certificate of indebtedness for notes issued	-	all balance
15.	Loans and advances to customers	due from non-residents* ***(include in loans & deposits)***	due from residents*
16.	Amount receivable under reverse repos	due from non-residents* ***(include in loans & deposits)***	due from residents*
17.	Due from banks	items 17.3 & 17.4 ***(include in loans & deposits)***	items 17.1 & 17.2
18.	Negotiable certificate of deposits held	***claims on non-residents**** ***(include in debt securities)***	claims on residents*
19.	All negotiable debt instruments held	***claims on non-residents**** ***(include in debt securities)***	claims on residents*
20.1	Investments in shareholdings	those which are issued by non-residents* ***(include in other assets)***	those which are issued by residents*
20.2	Other investments	those which are issued by non-residents* ***(include in other assets)***	claims on residents*

(Con't overleaf)

Part I External Liabilities / Claims

Items in the Return of Assets and Liabilities		to be included	to be excluded
21.	Interest in land & buildings	-	all balance
22.1	Accrued interest receivable	claims on non-residents* ***(include in other assets)***	claims on residents*
22.2	Fixed assets	-	all balance
22.3	Suspense items	claims on non-residents* ***(include in other assets)***	claims on residents*
22.4	Others	claims on non-residents* ***(include in other assets)***	claims on residents*

* residents/non-residents of Hong Kong