Annex B

List of amended items of the Capital Adequacy Return (MA(BS)3)

Page	Items	Amendments	Reasons for amendments
	Part I:		
2	(h)	substituting "real property" by "land and interests in land"	to adopt a more appropriate description for holding of properties
	Part II:		
5	15 and 16	including claims to the extent that they are collateralised by securities issued by P.S.E.s in Hong Kong and any other Tier 1 country	to broaden the recognition of collateral in reducing credit risk
6	27	substituting "real property" by "land and interests in land"	same as item (h) above
	Part III:		
11-12	12a and 12b	including gold under foreign exchange contracts and modifying residual maturity classifications for long-dated contracts	to adopt an expanded matrix of credit conversion factors to cover financial derivatives under the current exposure method of reporting
13-14	13a and 13b	modifying residual maturity classifications for long-dated contracts	- ditto -
15-17 (new)	14 to 16	new items to include contracts relating to equity, precious metals and other commodities	to expand the coverage of off-balance sheet derivatives contracts
18	19 and 20	Re-numbering of existing items	