

# **BANKING STATISTICS GUIDELINES**

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Special Statistical Publication 1

This English translation of parts of the Banking statistics guidelines and customer classification has been prepared by the Deutsche Bundesbank for the convenience of English-speaking readers. The sole authoritative text is the original German.

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## Preliminary remarks

The German electronic version of Special Statistical Publication 1 is updated every six months.

The current updated version of the Special Statistical Publication<sup>1</sup> provides information on the framework of regulations governing the Deutsche Bundesbank statistics on banks and other financial intermediaries, which comprises

directives, reporting requirements and reporting regulations,  
forms,  
guidelines and explanatory notes

on the individual data collections. It should be noted that the “General guidelines”, which form part of the section “Monthly balance sheet statistics” provide a collection of definitions and conventions which not only apply to the monthly balance sheet statistics but also to the other sections, provided they are not subject to any special regulations.

In light of the complex new regulations defining regulatory capital, in future only the provisions of the German Commercial Code (*Handelsgesetzbuch or HGB*) and the Regulation on the Accounting of Credit Institutions (*Verordnung über die Rechnungslegung der Kreditinstitute und Finanzdienstleistungsinstitute*) shall apply when recording capital in the banking statistics.

The “customer classification”, which formed part of Special Statistical Publication 1 until December 2012, has been published as "Special Statistical Publication 2" since January 2013 (see Circular 76/2012). The content of these publications is available on the internet at [www.bundesbank.de](http://www.bundesbank.de) under “Publications, Statistics, Special Statistical Publications”.

The AnaCredit (“Analytical Credit Datasets”) guidelines have been newly added. Under the AnaCredit regime, credit and credit risk data have been collected at single borrower (borrower-by-borrower) and loan (loan-by-loan) level since 2018.

For the securities holdings statistics, which until recently were known as the securities deposit statistics, economic sectors are already being defined in line with the European System of Accounts 2010 (ESA 2010). From the January 2014 reporting date onwards, data on own securities portfolios are to be extended by recording book values and labelling securities that are assigned to the trading portfolio.

As of the December 2004 reporting date, banking statistics must only be submitted electronically via the Bundesbank ExtraNet, the e-business infrastructure platform for the electronic settlement of business processes using internet technology. Detailed information on this and on the file formats for the submission of reports can be found on the Bundesbank website at [www.bundesbank.de](http://www.bundesbank.de) under “Service, Reporting systems”.

In order to provide a clear overview of the contents, reports will continue to be set out as forms in future.

<sup>1</sup> Legal sources: Regulations of the European Central Bank, which can be found at <http://www.ecb.int> under “About > Legal framework > Statistics > Monetary, financial institutions and markets statistics”.