

**Part III UK NATIONAL ACCOUNTS ECONOMIC SECTOR REPORTING CATEGORIES  
IN CONFORMITY WITH THE EUROPEAN SYSTEM OF NATIONAL AND  
REGIONAL ACCOUNTS (ESA 95)**

[The relationships between the various components, and how they are sub-divided on some reporting forms, are depicted in the separate “sector mapping document”]

***Financial Corporations***

- 1 Bank of England - Central Bank**
- 2 (Other) Monetary Financial Institutions**
  - (a) UK banks**
  - (b) UK building societies**
  - (c) Monetary financial institutions other than banks and building societies**
- 3 Financial Corporations other than Monetary Financial Institutions**

***Public sector<sup>1</sup>***

- 4 Central Government**
- 5 Local Government**
- 6 Public Corporations**

***Non-financial Corporations***

- 7 Non-financial Corporations other than Public Corporations**

***Other UK residents***

- 8 *Households and individual trusts***
  - (a) Individuals & Individual Trusts**
  - (b) Unincorporated businesses other than unlimited liability partnerships**
- 9 Non-profit Institutions serving households**
- 10 *Non-residents - [ Rest of the world ]***
  - (a) Non-resident offices of reporting institutions**
  - (b) Central Monetary Institutions**
  - (c) Other non-resident banks ( including banking international organisations )**
  - (d) Other non-residents ( including non-banking international organisations )**

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<sup>1</sup> Under the ESA95 sector classification “General Government” embraces Central and Local Government; although Public Corporations remain within the public sector for economic analysis, they fall within the sector category “Non-financial Corporations”, for national accounts statistical purposes.

## Detailed definitions

### III.1 Bank of England - Central Bank

Comprise the Banking department and the Issue department of the Bank of England.

Although in principle all positions with the Bank of England relating to the management of the Exchange Equalisation Account (“EEA”) should be excluded, as reporters are generally unlikely to be able to distinguish these from positions vis a vis the Banking and Issue departments, any EEA positions should be included under “Bank of England”. The Bank will make the necessary adjustments to the aggregate data.

**Note:** ESA95 specifies the Central Bank as a separate sub-sector within “total Monetary Financial Institutions”.

### III.2 (Other) Monetary Financial Institutions

Comprises those institutions in the UK financial sector (other than the central bank) which are principally engaged in financial intermediation, and whose business is both to receive deposits and, for their own account, to grant loans and / or make investments in all kinds of securities.

#### III.2 (a) UK banks

Embraces UK offices of banks authorised to carry out deposit taking in the UK.

There are two sub-categories:

[i] Firms with a Part IV permission under the Financial Services and Markets Act 2000 to accept deposits but excluding (a) credit unions (b) firms whose permission to accept deposits is only for the purpose of carrying on insurance business (c) friendly societies and (d) building societies.

[ii] EEA credit institutions with permission under Schedule 3 of the Financial Services and Markets Act 2000 to accept deposits through a UK branch.

Note: Northern Rock should continue to be classified as UK bank for Bank of England statistical reporting purposes.

*Exclude*

- [i] Any institutions in the Channel Islands and the Isle of Man (see item III.12 [a])
- [ii] Banks authorised in the EEA entitled to establish branches in the UK but not accept deposits in the UK.

Lists of individual firms within this category can be found on the Financial Services Authority’s website at [www.fsa.gov.uk/pages/library/other\\_publications/banks/index.shtml](http://www.fsa.gov.uk/pages/library/other_publications/banks/index.shtml)

Note: The section titled “Banks authorised in the EEA entitled to establish branches in the UK but not accept deposits in the UK”, currently on page 5 of the list, **should not** be classified as UK Banks.

#### III.2(b) UK building societies

This sub-category *excludes* those entities that have become banks;

*Exclude* branches of building societies located in the Channel Islands and the Isle of Man (see Item III.12)

An up to date list can be found at [www.bsa.org.uk/aboutus/buildsocmember.htm](http://www.bsa.org.uk/aboutus/buildsocmember.htm)

### III.2(c) Monetary financial institutions other than banks and building societies

This category was included on the balance sheet and associated forms in advance of clarification from the European Central Bank (ECB) as to which institutions this should include. The list, now issued by the ECB (available on the internet at [www.ecb.int](http://www.ecb.int)), clarifies that, in the UK, this category comprises money market mutual funds (as already identified in the industrial analysis on Forms AD and AL). As these funds are small, and to avoid costs of reprogramming, the present reporting arrangements should continue until further notice **i.e no accounts should be classified as “Monetary financial institutions other than banks and building societies” on any return.** The approximate equivalent of the old sub-category “Other financial institutions” is “Financial Corporations other than monetary financial institutions” (Form BE) which is part of “Other UK residents” on Form BT.

### III.3 Financial Corporations other than Monetary Financial Institutions

Includes all financial limited and unlimited liability partnerships resident on the UK mainland and which are engaged principally in financial activities. These are also known as financial quasi corporations. Insurance brokers, loan brokers & financial planning consultants, salvage administrators and loss adjusters (but *not* incorporated businesses - see comment below).

Note : In practice, there are unlikely to be many unlimited partnerships engaged principally in financial activities, if any, other than those classified as financial auxiliaries.

#### (a) Money market mutual funds

Money market mutual funds have been classified within the category “other monetary financial institutions”, but also refer to the guidance on reporting in Section III.2(c).

Unit trusts authorised by the FSA under the terms of the Financial Services and Markets Act 2000; they specialise in the investment of unit holders’ funds in short-term money market instruments, and in the bank deposits earning interest at wholesale rates.

Include the following:

Aberdeen Cash Fund	New Star Money Market Unit Trust
Baillie Gifford Cash Fund	Premier Money Market Fund
Close Capital Account Fund	Premier UK Money Market Fund
Credit Suisse Cash Fund	Prudential Cash Haven
Credit Suisse CS Multi-Manager Cash Portfolio	Prudential Maximum Income Trust
Elite Income Plan Cash Trust	Resolution Maximum Income Trust
F&C Money Markets Fund	Royal London Cash Trust
F&C Sterling Enhance Cash Fund	Scottish Widows Unit Trust Cash Fund
Fidelity Cash Fund	SG Cash Fund
Fidelity MoneyBuilder Cash ISA Fund	Smith & Williamson Nucleus Cash Fund
Gartmore Cash Trust	Standard Life Cash Fund (OEIC)
Henderson Enhanced Sterling Liquidity Fund	Thesis Optima Cash Fund
INV/PERP Money Fund	Threadneedle UK Money Securities Fund
Jupiter Cash Fund	Wesleyan Unit Trust Cash Fund
Legal & General Cash Trust	
Lincoln Cash Trust	
M&G Group High Interest Fund	
Merrill Lynch Cash	

**(b) Credit Unions**

Credit Unions are classified as Financial Corporations other than Monetary Financial Institutions.

A searchable list of credit unions can be found at <http://www.abcul.org/page/members.cfm>.

Financial co-operatives which accumulate members' savings and provide members with low-cost credit. A significant number of credit unions draw their membership from employees of public sector organisations or of industrial or commercial companies.

Credit Unions and Money Market Mutual Funds apart, Financial Corporations other than Monetary Financial Institutions comprise the following groups of financial institutions in the UK private sector, resident on the UK mainland, which are principally engaged in financial intermediation through the incurring of liabilities other than in the form of deposits. Such institutions specialise in granting credit and / or in investment in securities.

**(c) Investment trusts and unit trusts on the UK mainland**, including property unit trusts but excluding money market mutual funds.

**(d) Factoring companies and Discounters**, a list of members can be found on the Asset Based Finance Association's website at [www.abfa.org.uk/members/membersList.asp](http://www.abfa.org.uk/members/membersList.asp)

**(e) Insurance Corporations and Pension Funds**

These comprise:

- (i) Insurance companies, including those institutions specialising in marine and credit insurance, and reinsurance; also, benefit funds and provident funds; e.g. Equitas Ltd. Include BUPA Health Insurance (but **not** BUPA Hospitals – see non-financial corporations)
- (ii) Friendly societies, both "collecting" and "non-collecting"
- (iii) Pension funds and superannuation funds (including those of public corporation and local government employees), but not unfunded and notionally funded government pension schemes.

Excluded are:

*Lloyd's Underwriters*, which should be classified under item III.10(b) – "Unincorporated businesses other than unlimited liability partnerships".

*Insurance brokers*; if unlimited liability partnerships, should be classified under item III.4 "Financial quasi-corporations" and; if sole traders, should be classified under item III.10(b) "Unincorporated businesses other than unlimited liability partnerships".

**(f) Leasing companies**

Include here specialist leasing companies principally dealing in finance leases. Companies dealing primarily in *operating* leases should be classified as Non-financial corporations.

**(g) Securities dealers**

Due to the inherent problems of assessing the **main** business activity of firms registered to deal in securities, this list is intended to be *illustrative*, not exhaustive and therefore may also contain some firms which are primarily involved in activities other than securities dealing, for example, fund managers.

*Institutions, including members of the London Stock Exchange, regulated by the Financial Services Authority acting as principals and on behalf of clients in buying and selling securities.*

A D M Investor Services International Limited	Credit Suisse (UK) Limited
ABN Amro Equities (UK) Limited	Credit Suisse First Boston (Europe) Limited
Abbey Stockbrokers Limited	Credit Suisse Securities (Europe) Ltd
Altium Capital Limited	Credo Capital Plc
Anchorage Capital Partners Limited	Crosby Capital Partners Limited
Arbor Research & Trading UK Limited	Culross Global Management Limited
Arbuthnot Securities Limited	Daiwa Securities SMBC Europe Limited
Aspect Capital Limited	Daewoo Securities (Europe) Ltd
Astaire & Partners Ltd	Daniel Stewart & Company Plc
Bache Commodities Limited	Denholm Hall Capital Markets Limited
Barclays Capital Securities Limited	Direct Sharedeal Ltd
Barclays Private Equity Limited	Dowgate Capital Stockbrokers Limited
Barclays Stockbrokers Limited	DRW Investments (UK) Ltd
Barnes Derivatives Limited	E*Trade Securities Limited
BB Securities Ltd	Edward Jones Limited
Beaghton Capital Management Limited	Evolution Securities Limited
Bear Stearns International Limited	Exane Limited
Bear Stearns International Trading Limited	Execution Limited
Bentley Jennison Financial Management Ltd	Exotix Limited
Berkeley Futures Ltd	Falcon Securities (UK) Ltd
BGC International	Financial & General Securities Ltd
Blankstone Sington Limited	First Equity Limited
BMO Capital Markets Limited	First Global (UK) Limited
BNP Paribas UK Limited	Fiske Plc
Bone, Smith & Bard Limited	Fortis Prime Brokerage Limited
Botts & Company Limited	Fox-Pitt, Kelton Limited
Brewin Dolphin Limited	Friedman, Billings, Ramsey International Limited
Bridgewell Limited	FTC London UK Limited
Bryan Garnier & Co Limited	Fyshe Horton Finney Ltd
Canaccord Adams Limited	GHC Capital Markets Ltd
Cantor Fitzgerald Europe	Goldman Sachs Europe
Capital Trust Limited	Goldman Sachs International
Cater Allen International Limited	Good Morning Shinhan Securities Europe Limited
Cave & Sons Limited	Hydra Capital Management Limited
Charles Alan Securities Limited	Hythe Securities Limited
Charles Schwab UK Limited	Hyundai Securities (Europe) Ltd
Charles Stanley & Co Ltd	ICAP Futures LLC
Cheviot Asset Management Limited	ICAP Hyde Tanker Derivatives Limited
Chuo Mitsui Trust International Limited	ICAP Securities Ltd
CIMB GK Securities (UK) Ltd	ICAP WCLK Limited
Citigroup Global Markets Limited	Idealing.com Limited
City Index Ltd	Independent Capital Corporation Ltd
City of London Options Ltd	Insinger de Beaufort
CMC Markets UK Plc	Insinger de Beaufort (ACD) Limited
CMC Spreadbet Plc	Instinet Europe Ltd
Collins Stewart Europe Limited	IWeb (UK) Limited
Credit Agricole Cheuvreux International Limited	J P Morgan Securities Ltd
CLSA (UK)	James Brearley & Sons Limited

Jefferies International Ltd  
 Julius Baer International Limited  
 KBC Financial Products UK Limited  
 KBC Peel Hunt Ltd  
 King & Shaxson Limited  
 Knight Equity Markets International Limited  
 Korea Investment & Securities Europe Ltd  
 Kotak Mahindra (UK) Limited  
 Kyte Broking Limited  
 LA Investments Ltd  
 Lakeshore Capital Limited  
 Landsbanki Securities (UK) Limited  
 LCF Edmond de Rothschild Securities Limited  
 Lehman Brothers Inc  
 Lehman Brothers International (Europe)  
 London & Oxford Capital Markets Plc  
 Macquarie Capital (Europe) Limited  
 Madoff Securities International Limited  
 Maple Securities (UK) Ltd  
 Marquette Partners (UK) Limited  
 Marshall Securities Ltd  
 Matterley Limited  
 Merrill Lynch International  
 Merrill Lynch Pierce, Fenner & Smith Limited  
 Methuselah Life Markets Limited  
 Middlefield International Ltd  
 Mitsubishi UFJ Securities International plc  
 Mizuho Capital Markets (UK) Ltd  
 Monecor (London) Ltd  
 Monument Securities Ltd  
 Morgan Stanley & Co International plc  
 Morgan Stanley Capital Group Ltd  
 Morgan Stanley Securities Ltd  
 Mulvaney Capital Management Limited  
 Natwest Stockbrokers Ltd  
 NBG International Limited  
 NCL Investments Limited  
 Nomura International plc  
 Notz Stucki (London) Limited  
 Numis Securities Limited  
 Oakes, Lynam & Co Limited  
 ODL Securities Limited  
 Panmure Gordon (Broking) Limited  
 Partner Capital Limited  
 Park Place Capital Limited  
 Pershing Securities Ltd  
 Pinemont Securities Limited  
 Pritchard Stockbrokers Limited  
 Quantech International Securities Limited  
 Quilter & Co Ltd  
 R A McLean & Co Ltd  
 R M Walkden & Co Ltd  
 Rathbone Stockbrokers Limited  
 Raymond James & Associates Inc  
 Raymond James Financial International Limited  
 Renaissance Capital Limited  
 Reyker Securities Plc  
 Robert W Baird Limited  
 Rowan Dartington & Co Ltd  
 Samsung Securities (Europe) Limited  
 Savoy Investment Management Limited  
 Scotia Capital Inc  
 Sempra Metals Ltd  
 Seymour Pierce Limited  
 Shinkin International Ltd  
 Shore Capital Stockbrokers Ltd  
 SinoPac Securities (Europe) Limited  
 SMBC Derivative Products Ltd  
 Soditic Limited  
 Speirs & Jeffrey Ltd  
 Spinnaker Capital Limited  
 Squaregain Limited  
 Square Mile Securities Limited  
 Starmark Trading Limited  
 Strenuus Capital Ltd  
 Sucden (UK) Ltd  
 Swisscanto Funds Centre Ltd  
 Swiss Finance Corporation Limited  
 Swiss Investment Corporation Limited  
 Swiss Re Capital Markets Limited  
 Taib Securities Limited  
 TD Securities Limited  
 TD Waterhouse Investor Services (Europe) Limited  
 The Kyte Group Ltd  
 The Share Centre Limited  
 Thomas Grant & Co Ltd  
 Tradition (UK) Limited  
 Tradition London Clearing Ltd  
 Tradition Securities and Futures SA  
 Triad Securities Limited  
 Triland Metals Ltd  
 Trio Equity Derivatives Limited  
 TRX Futures Limited  
 Tufton Oceanic Ltd  
 Tullett Prebon (Equities) Limited  
 Tullett Prebon (Securities) Limited  
 UBA Capital (Europe) Limited  
 UBS Clearing & Execution Services Limited  
 UBS Securities Limited  
 UBS Wealth Management UK Ltd  
 W H Ireland Limited  
 W DEB MVL Plc  
 Wachovia Securities International Limited  
 William Blair International Limited  
 Williams Capital International Limited  
 Winterflood Securities Ltd  
 Wolverine Trading UK Limited

## (h) Financial Auxiliaries

Comprises all financial institutions in the UK which are principally engaged in activities which are closely related to financial intermediation, but which **do not** include the function of financial intermediation itself. Included are :

- (i) Insurance brokers, loan brokers & financial planning consultants, salvage administrators and loss adjusters (**but not** unincorporated businesses - see comment below)
- (ii) Corporations providing infrastructure for financial markets: the London Stock Exchange, the London International Financial Futures & Options Exchange (LIFFE) which now embraces the London Commodities Exchange, International Petroleum Exchange, London Metal Exchange.
- (iii) Fund management companies - acting for pension funds and other clients' investment portfolios
- (iv) Supervisory authorities of financial intermediaries and markets, but excluding the Financial Services Authority which is classified to UK Public Corporations
- (v) The Corporation of Lloyd's
- (vi) Clearing Houses, such as LCH Clearnet Ltd (and its RepoClear clearing facility) and Crest Co.

Note : All *limited and unlimited liability partnerships* principally engaged in activities auxiliary to financial intermediation should be classified under item III.4, below, Financial quasi-corporations ; all *sole traders* should be classified under item III.10(b), below, Unincorporated businesses other than unlimited liability partnerships.

## (i) Other financial institutions

- (a) **Institutions not in the UK banking sector, whose main function is to extend credit abroad.**

See page 5 of the FSA's bank list ([www.fsa.gov.uk/library/other\\_publications/banks/index.shtml](http://www.fsa.gov.uk/library/other_publications/banks/index.shtml))

- (b) **Bank Holding companies:** holding companies of UK banking sector institutions where the activities of the holding company are primarily orientated towards the UK banking sector.

The list below is intended to be as comprehensive as possible and will be updated periodically

Updated o/a Stats Notice 2010/06	AIB Holdings (NI) Ltd	Lloyds TSB Group plc
	Adam & Company Group plc	National Australia Group Europe Ltd
	Arbuthnot Banking Group plc	National Europe Holdings Ltd
	BNY Holdings (UK) Ltd	National Europe Holdings (GB) Ltd
	Bank of Ireland UK Holdings Ltd	Rathbone Brothers plc
	Barclays Group	N M Rothschild Holdings Ltd
	Broadcastle Ltd	Royal Bank of Canada Holdings (UK) Ltd
	Butterfield Holdings (UK) Limited	Royal Bank of Scotland plc
	Capital One Holdings Ltd Group	Aldermore Holdings Ltd
	The Carlyle Trust Ltd	S G Hambros Bank Ltd
	Citibank Investment Ltd	Standard Bank London Holdings Ltd
	Close Brothers Holdings Ltd	Standard Chartered Bank
	HSBC Holdings plc	Tesco Personal Finance Ltd
	HBOS plc	UTB Partners Ltd
Household International (UK) Ltd	Weatherbys Bank Holdings	
Investec plc		
JP Morgan Chase International Holdings		

- (c) **Insurance and other financial holding companies**
- (d) **Finance houses and consumer credit companies which are *not* in the UK banking sector**
- (e) **Mortgage finance vehicles**
- (f) **Guaranteed Export Finance Corporation plc**

Note : **Exclude** from the “other institutions” sub-category any institutions in the Channel Islands and the Isle of Man (see item III.12[c])

### **III.4 Central Government**

Comprises UK government departments, including Northern Ireland government departments, bodies not administered as part of government departments but subject to ministerial or departmental control, and accounts controlled by UK government departments and agencies located overseas.

A list of these entities can be found at [www.statistics.gov.uk/downloads/theme\\_economy/MA23.xls](http://www.statistics.gov.uk/downloads/theme_economy/MA23.xls)

### **III.5 Local Government**

Comprises London borough councils, county and district councils in Northern Ireland, parish, town and new Unitary authorities in England and Wales, and district, island and regional councils in Scotland, together with those attached statutory departments, (e.g. gas departments in Northern Ireland, water service departments in Scotland). Also those bodies formed on 1 April 1986 to take over the assets and functions of the former metropolitan councils and the Greater London Council (e.g. residuary bodies, joint police authorities, joint police and fire boards).

A list of these entities can be found at [www.statistics.gov.uk/downloads/theme\\_economy/MA23.xls](http://www.statistics.gov.uk/downloads/theme_economy/MA23.xls)

### **III.6 Public Corporations**

Public corporations are corporate bodies, sometimes with plc or Ltd in their title. Ownership by government may be total, as in the case of those corporations established by Act of Parliament, or through majority share-holdings. Public control is over broad aspects of policy; public corporations are free to manage their day to day operations independently. Trust ports in Northern Ireland and ports belonging to public corporations continue to be classed as “public corporations”, as do certain airport companies, which were set up by local authorities under the terms of the 1986 Airports Act.

A list of these entities can be found at [www.statistics.gov.uk/downloads/theme\\_economy/MA23.xls](http://www.statistics.gov.uk/downloads/theme_economy/MA23.xls)

Note: Northern Rock should continue to be classified as a UK Bank for Bank of England statistical reporting purposes. Northern Rock’s securitisation vehicles should continue to be classified as “financial corporations (including unlimited liability partnerships) other than monetary financial institutions.

### **III.7 Non-financial Corporations other than Public Corporations**

Limited, unlimited, chartered, statutory and other *corporate* bodies ***incorporated in the mainland*** of Great Britain and Northern Ireland which are not classified as financial corporations, public corporations, or within central government or local government.

Note: Effectively corresponds to the coverage of “Industrial and commercial companies” prior to the Banking Statistics Review implemented in 1997. But please note that any companies incorporated in the Channel Islands or in the Isle of Man should be classified under item III.12, below, Non-residents. Insurance broking companies should be classified under item III.3.8 Financial auxiliaries. Note also that companies dealing primarily in *operating* leases should be classified under this heading.

A list of these entities can be found at [www.statistics.gov.uk/downloads/theme\\_economy/MA23.xls](http://www.statistics.gov.uk/downloads/theme_economy/MA23.xls)

Includes all non-financial limited and unlimited liability partnerships on the UK mainland engaged principally in non-financial activities, these are also known as non-financial quasi corporations, such as:

Accountancy partnerships [**NB** exclude any major accounting firms which are corporate bodies, as these should be classified to item III.8]

Architectural partnerships

Legal partnerships (Solicitors)

Management consulting partnerships

Medical and dental partnerships

Other small business partnerships, including formal husband and wife partnerships; e.g. retail corner-shops and farming enterprises

Note: This sub-category is restricted to non-financial business partnerships; other unincorporated businesses should be classified under item III.10(b) below, Unincorporated businesses other than unlimited liability partnerships.

### **III.8 Households and Individual Trusts**

Is sub-divided into:

#### **III.8(a) Individuals & Individual Trusts**

Individuals and individual trusts (created for named beneficiaries) resident on the UK mainland.

#### **III.8(b) Unincorporated Businesses other than Unlimited Liability Partnerships**

Unincorporated businesses resident on the UK mainland other than unlimited liability partnerships: (essentially only sole traders)

Note : Lloyd’s underwriters are included but *exclude* corporate bodies - e.g. Equitas Ltd (see item III.3)

### **III.9 Non-profit institutions serving households**

Non-profit making bodies serving individuals, located in the UK mainland.

A list of these entities can be found at [www.statistics.gov.uk/downloads/theme\\_economy/MA23.xls](http://www.statistics.gov.uk/downloads/theme_economy/MA23.xls)

### III.10 Non-residents [Rest of the world]

This section explains the term **non-resident** as well as information on where to include data on the following four categories:

- (a) Non-resident offices of reporting institutions
- (b) Central Monetary Institutions
- (c) Other non-resident banks (including banking international organisations)
- (d) Other non-residents (including non-banking international organisations)

#### III.10 (a) Non-resident offices of reporting institutions

For statistical purposes, a non-resident office is located anywhere other than on the mainland of Great Britain and Northern Ireland and can include any of the following:

- a non-resident branch of the reporting institution;
- a wholly-owned non-resident banking subsidiary of the reporting institution;
- a non-resident head office;
- a non-resident parent company (defined as owning 100% of the reporting institution's ordinary share capital);
- a non-resident branch of a parent company incorporated outside the mainland of Great Britain and Northern Ireland; or
- a wholly-owned non-resident banking subsidiary of a non-resident parent company.

#### III.10 (b) Central Monetary Institutions

The list below shows the Central Monetary Institutions for all the countries in Forms CC, CE, CL and C1 by area.

Note: on Forms CC and CL these will also be included within **non-resident banks**, while on Forms C1 and CE they are reported within **public sector**. See the individual form definitions for more details.

Please note that figures for the Bank for International Settlements (BIS) **should always be combined with those for Switzerland**, and figures for the European Central Bank (ECB) **should always be combined with those for Germany**

#### DEVELOPED COUNTRIES

##### Europe

Andorra	Govern d'Andorra Government of Andorra
Austria	Oesterreichische Nationalbank
Belgium	Banque Nationale de Belgique
Denmark	Danmarks Nationalbank
Finland	Suomen Pankki Bank of Finland
France	Banque de France
Germany	Deutsche Bundesbank European Central Bank
Greece	Trapeza tes Ellados Bank of Greece
Iceland	Sedlabanki Islands Central Bank of Iceland
Ireland	Central Bank and Financial Services Authority of Ireland
Italy	Banca d'Italia Ufficio Italiano dei Cambi

## **DEVELOPED COUNTRIES (cont'd)**

### **Europe cont'd**

Luxembourg	Banque Centrale du Luxembourg
Netherlands	De Nederlandsche Bank
Norway	Norges Bank
Portugal	Banco de Portugal
San Marino	San Marinense Institut of Credit
Spain	Banco de Espana
Sweden	Sveriges Riksbank
Switzerland (and Liechtenstein)	Schweizerische Nationalbank Swiss National Bank Bank for International Settlements

### **Other Developed**

Australia	Reserve Bank of Australia
Canada	Bank of Canada
Japan	Bank of Japan
New Zealand	Reserve Bank of New Zealand
United States	Federal Reserve System Federal Reserve Board, Federal Reserve Bank of New York and 11 other Federal Reserve Banks)

## **OFFSHORE CENTRES**

Aruba	Centrale Bank van Aruba
Bahamas	Central Bank of the Bahamas
Bahrain	Mu'assasat Nagd al-Bahryn Bahrain Monetary Authority
Barbados	Central Bank of Barbados
Bermuda	Bermuda Monetary Authority
Cayman Islands	Cayman Islands Monetary Authority
Gibraltar	The Commissioner of Currency
Guernsey	The Treasurer, States of Guernsey Guernsey Financial Services Commission
Hong Kong	Hong Kong Monetary Authority
Isle of Man	The Treasurer, Isle of Man Government Isle of Man Financial Supervision Commission
Jersey	The Treasurer, States of Jersey States of Jersey Financial Services Department
Lebanon	Banque du Liban Central Bank of Lebanon
Macao	Autoridade Monetaria de Macao Monetary Authority of Macao
Mauritius	Bank of Mauritius
Netherlands Antilles	Bank van de Nederlandse Antillen
Panama	Banco Nacional de Panama
Singapore	Monetary Authority of Singapore
Vanuatu	Reserve Bank of Vanuatu

## **DEVELOPING COUNTRIES**

### **Europe**

Albania	Banka e Shqiperise Bank of Albania
Belarus	National Bank of the Republic of Belarus
Bosnia-Herzegovina	Centralna Banka Bosne i Hercegovine Central Bank of Bosnia & Herzegovina
Bulgaria	Bulgarska Narodna Banka Bulgarian National Bank
Croatia	Hrvatska Narodna Banka Croatian National Bank

## **DEVELOPING COUNTRIES (cont'd)**

### **Europe cont'd**

Cyprus	Central Bank of Cyprus
Czech Republic	Ceska Narodni Banka Czech National Bank
Estonia	Eesti Pank Bank of Estonia
Hungary	Magyar Nemzeti Bank National Bank of Hungary
Latvia	Latvijas Banka Bank of Latvia
Lithuania	Lietuvos Bankas Bank of Lithuania
Macedonia	National Bank of the Republic of Macedonia
Malta	Central Bank of Malta
Moldova	National Bank of Moldova
Montenegro	Centrale banka crne gore Central Bank of Montenegro
Poland	Narodowy Bank Polski National Bank of Poland
Romania	National Bank of Romania
Russia	Central Bank of Russian Federation
Serbia	Narodna banka Srbije National Bank of Serbia
Slovakia	Narodna Banka Slovenska National Bank of Slovakia
Slovenia	Banka Slovenije Bank of Slovenia
Turkey	Turkiye Cumhuriyet Merkez Bankasi Central Bank of the Republic of Turkey
Ukraine	Natsional Niybank Ukrainy National Bank of Ukraine

### **Africa & Middle East**

Algeria	Bank of Algeria
Angola	National Bank of Angola
Benin	Central Bank of West African States
Botswana	Banka ya Botswana Bank of Botswana
Burkina Faso	Central Bank of West African States
Burundi	Ibanki ya Republika y'Uburundi Bank of the Republic of Burundi
Cameroon	Bank of the States of Central Africa
Cape Verde	Banco de Cabo Verde Bank of Cape Verde
Central African Republic	Bank of the States of Central Africa
Chad	Bank of the States of Central Africa
Comoros Islands	Central Bank of Comoros
Congo	Bank of the States of Central Africa
Democratic Republic of Congo	Banque Centrale du Congo Bank of the Democratic Republic of Congo
Djibouti	National Bank of Djibouti
Egypt	Bank al-Markazi al-Misri Central Bank of Egypt
Equatorial Guinea	Bank of the States of Central Africa
Eritrea	National Bank of Eritrea
Ethiopia	National Bank of Ethiopia
Gabon	Bank of the States of Central Africa
Gambia	Central Bank of Gambia

## **DEVELOPING COUNTRIES (cont'd)**

### **Africa & Middle East cont'd**

Ghana	Bank of Ghana
Guinea	Central Bank of the Republic of Guinea
Guinea-Bissau	Central Bank of West African States
Iran	Bank Markazi Jomhouri Islami Iran
	Central Bank of the Islamic Republic of Iran
Iraq	Central Bank of Iraq
Israel	Central Bank of Israel
Ivory Coast	Central Bank of Western African States
Jordan	Bank al-Markazi al-Urduni
	Central Bank of Jordan
Kenya	Banki Kuu ya Kenya
	Central Bank of Kenya
Kuwait	Bank al-Kuwayt al-Markazi
	Central Bank of Kuwait
	Kuwait Investment Authority
	Kuwait Investment Office
Lesotho	Central Bank of Lesotho
Liberia	National Bank of Liberia
Libya	Central Bank of Libya
Madagascar	Banque Central de Madagascar
	Central Bank of Madagascar
Malawi	Reserve Bank of Malawi
Mali	Central Bank of West African States
Mauritania	Central Bank of Mauritania
Morocco	Bank al-Maghrib
	Bank of Morocco
Mozambique	Bank of Mozambique
Namibia	Bank of Namibia
Niger	Central Bank of West African States
Nigeria	Central Bank of Nigeria
Oman	Bank al-Markazi al-Umani
	Central Bank of Oman
Palestinian Autonomy	Palestinian Monetary Authority
Qatar	Masrif Qatar al-Markazi
	Qatar Central Bank
Rwanda	Banque Nationale du Rwanda
	National Bank of Rwanda
Sao Tome and Principe	Central Bank of Sao Tome and Principe
Saudi Arabia	Mu'assasat al-Nadq al-Arab al-Saudi
	Saudi Arabian Monetary Agency
Senegal	Central Bank of West African States
Seychelles	Labank Santral Sesel
	Central Bank of Seychelles
Sierra Leone	Bank of Sierra Leone
Somalia	Bankiga Dhexe ee Soomaaliya
	Central Bank of Somalia
South Africa	Suid-Afrikannse Reserwebank
	South African Reserve Bank
Sudan	Bank al-Sudan
	Bank of Sudan
Swaziland	Central Bank of Swaziland
Syria	Masrif Suriyah al-Markaz
	Central Bank of Syria
Tanzania	Benki Kuu ya Tanzania
	Bank of Tanzania
Togo	Central Bank of West African States

## **DEVELOPING COUNTRIES (cont'd)**

### **Africa & Middle East cont'd**

Tunisia	El- Bank el-Merkazi et-Tounissi Central Bank of Tunisia
Uganda	Bank of Uganda
United Arab Emirates	Central Bank of the United Arab Emirates Abu Dhabi Investment Authority Government of Dubai
Yemen, The Republic of	Central Bank of Yemen
Zambia	Bank of Zambia
Zimbabwe	Reserve Bank of Zimbabwe

### **Asia & Pacific**

Afghanistan	Da Afghanistan Bank The Central Bank of Afghanistan
Armenia	Central Bank of Armenia
Azerbaijan	Azerbaijan Respublikasi Milli Banki National Bank of Azerbaijan Republic
Bangladesh	Bangladesh Bank
Bhutan	Royal Monetary Authority of Bhutan
Brunei	Brunei Currency Board
Cambodia	National Bank of Cambodia
China, People's Republic	The People's Bank of China
Democratic People's Republic of Korea (North)	Chungang Unhaeng Chosun Minijujui Inmin Central Bank of the Democratic People's Republic of Korea
Fiji	Reserve Bank of Fiji
French Polynesia	Institut d'Emission d'Outre-Mer
Georgia	National Bank of Georgia
India	Reserve Bank of India
Indonesia	Bank Sentral Republik Indonesia Bank Indonesia
Kazakhstan	National Bank of Kazakhstan
Kiribati	Bank of Kiribati
Korea, Republic of (South)	Han'guk Unhaeng Bank of Korea
Kyrgyzstan	National Bank of the Kyrgy Republic
Lao People's Democratic Republic	Bank of Lao People's Democratic
Malaysia	Bank Negara Malaysia Central Bank of Malaysia
Maldives	Maldives Monetary Authority
Mongolia	Mongolbank Bank of Mongolia
Nauru	Bank of Nauru
Nepal	Nepal Rastra Bank Central Bank of Kingdom of Nepal
New Caledonia	Institut d'Emission d'Outre-Mer
Pakistan	State Bank of Pakistan
Papua New Guinea	Bank of Papua New Guinea
Philippines	Bangko Sentral ng Pilipinas Central Bank of the Philippines
Samoa	Faletupe Tutotonu o Samoa Central Bank of Samoa
Solomon Islands	Central Bank of Soloman Islands
Sri Lanka	Central Bank of Sri Lanka
Taiwan	Chung-Kuo Chung-Ying Yin-Hang Central Bank of China (Taiwan)

## **DEVELOPING COUNTRIES (cont'd)**

### **Asia & Pacific cont'd**

Tajikistan	National Bank of the Republic of Tajikistan
Thailand	Bank of Thailand
Tonga	Pule'Anga'O Tonga
	National Reserve Bank of Tonga
Turkmenistan	Central Bank of Turkmenistan
Tuvalu	National Bank of Tuvalu
Union of Myanmar	Central Bank of Myanmar
Uzbekistan	Central Bank of the Republic of Uzbekistan
Vietnam, Socialist Republic of	State Bank of Vietnam
Wallis & Fortuna	Institut d'Emission d'Outre-Mer

### **Latin America & Caribbean**

Argentina	Banco Central de la Republica Argentina
	Central Bank of Argentina
Belize	Central Bank of Belize
Bolivia	Banco Central de Bolivia
Brazil	Banco Central do Brazil
Chile	Banco Central de Chile
Colombia	Banco de le Republica
Costa Rica	Banco Central de Costa Rica
Cuba	Banco Central de Cuba
Dominica	Eastern Caribbean Central Bank
Dominican Republic	Banco Central de la Republica Dominicana
Ecuador	Banco Central del Ecuador
El Salvador	Banco Central de Reserva de El Salvador
Grenada	Eastern Caribbean Central Bank
Guatemala	Banco de Guatemala
Guyana	Bank of Guyana
Haiti	Central Bank of Haiti
Honduras	Banco Central de Honduras
Jamaica	Bank of Jamaica
Mexico	Banco de Mexico
Nicaragua	Banco Central de Nicaragua
Paraguay	Banco Central del Paraguay
Peru	Banco Central de Reserva del Peru
Saint Lucia	Eastern Caribbean Central Bank
Saint Vincent & the Grenadines	Eastern Caribbean Central Bank
Suriname	Centrale Bank van Suriname
Trinidad & Tobago	Central Bank of Trinidad & Tobago
Uruguay	Banco Central del Uruguay
Venezuela	Banco Central de Venezuela

### **European Union (Used for Form PL)**

Austria	Italy
Bulgaria	Latvia
Belgium	Lithuania
Cyprus	Luxembourg
Czech Republic	Malta
Denmark	Netherlands
Estonia	Poland
Finland	Portugal (including the Azores and Madeira)
France	Romania
Germany	Slovenia
Greece	Slovakia
Hungary	Spain (including The Balearic and Canary Islands)
Ireland	Sweden

### **III.10(c) Other non-resident banks (including banking international organisations)**

In order to determine whether or not a non-resident financial institution is regarded as a bank, reference should be made to the Central Bank of the country concerned. However, more general guidance can be obtained from the most recently available **Bankers' Almanac**.

Please note, **other non-resident banks** does **not include** the Bank for International Settlements (BIS), or the European Central Bank (ECB) which are **non-resident central monetary institutions** [see Section III.12 (b)]. As such, figures for the **BIS should always be combined with those for Switzerland**, and figures for the **ECB should always be combined with those for Germany**.

#### **What should be included?**

- i. All **banking institutions resident in the UK offshore islands** (other than branches, affiliates, subsidiaries or Head Offices of reporting institutions) [see section III.12 (a) Non-resident offices].
- ii. All **other non-resident banks**, as defined above.
- iii. **Banking international organisations** (except on Forms C1 and CE)

International organisations should be reported separately on the forms in boxes EO and OO and **not** within the country of which they are resident.

The institutions listed below should all be classified as non-resident banks, Except on forms C1 and CE where they should be reported as public sector.

This includes:

#### **EU ORGANISATIONS (ENTO or EO on forms)**

European Investment Bank (EIB)

#### **OTHER INTERNATIONAL ORGANISATIONS (ONTO or OO on forms)**

African Development Bank Group (AfDB)  
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)  
Council of Europe Development Bank  
East Africa Development Bank (EADB)  
European Bank for Reconstruction and Development (EBRD)  
Inter-American Development Bank (IADB)  
Islamic Development Bank (IsDB)  
International Bank for Reconstruction and Development (World Bank) (IBRD)  
International Development Association (IDA)  
International Finance Corporation (IFC)  
International Monetary Fund (IMF)  
Latin America Reserve Fund (LARF)  
Nordic Investment Bank (NIB)  
OPEC Fund for International Development (OFID)  
West African Clearing House (WACH)

### **III.10(d) Other non-residents (including non-banking international organisations)**

This section provides a breakdown of non-banking international organisations which should be included in **other non-residents**. It also explains where such items should be reported in the Forms CC, CE, CL, and C1.

**Note:** This list covers the main organisations but is not exhaustive

#### **What should be included?**

- (i) All **other non-resident** institutions not included within CMI's or other non-resident banks
- (ii) **Non-banking international organisations.**

International organisations should be reported separately on the forms in boxes EO and OO and **not** within the country of which they are resident.

#### **EU ORGANISATIONS (ENTO or EO on forms)**

European Atomic Energy Community (EURATOM)  
European Union (EU)

#### **OTHER INTERNATIONAL ORGANISATIONS (ONTO or OO on forms)**

##### **Other European**

Council of Europe (include Council of Europe Resettlement Fund)  
European Company for the Financing of Railway Rolling Stock (EUROFIMA)  
European Free Trade Association (EFTA)  
European Organisation for Nuclear Research (CERN)  
European Space Agency (ESA)  
European Telecommunications Satellite Organisation (EUTELSAT)  
Western European Union (WEU)

##### **Intergovernmental Organisations**

Association of South East Asia Nations (ASEAN)  
Caribbean Community (CARICOM)  
Central American Common Market (CACM)  
Colombo Plan  
Economic Community of West Africa States (ECOWAS)  
Latin American Association of Development Financing Institutions (ALIDE)  
Latin American Economic System (SELA)  
Latin American Integration Association (LAIA)  
League of Arab States (LAS)  
North Atlantic Treaty Organisation (NATO)  
Organisation of African Unity (OAU)  
Organisation of American States (OAS)  
Organisation of Central American States (OCAS)  
Organisation of Eastern Caribbean States (OECS)  
Organisation for Economic Co-operation and Development (OECD)  
South Asian Association for Regional Co-operation (SAARC)  
West African Economic Community (WAEC)

##### **United Nations (UN)**

All United Nations agencies, including the following:  
Food and Agriculture Organisation (FAO)  
International Atomic Energy Agency (IAEA)  
International Civil Aviation Organisation (ICAO)  
International Fund for Agriculture Development (IFAD)  
International Labour Organisation (ILO)  
International Maritime Organisation (IMO)  
International Telecommunications Union (ITU)  
United Nations Conference on Trade and Development (UNCTAD)



## **Commodity organisations**

Intergovernmental Council of Copper Exporting Countries (CIPEC)  
International Cocoa Organisation (ICCO)  
International Coffee Organisation (ICO)  
International Cotton Advisory Committee (ICAC)  
International Jute Organisation (IJO)  
International Lead and Zinc Study Group (ILZSG)  
International Natural Rubber Organisation (INRO)  
International Olive Oil Council (IOOC)  
International Rubber Study Group (IRSG)  
International Sugar Organisation (ISO)  
International Tin Council (ITC)  
International Wheat Council (IWC)  
Latin American Energy Organisation (OLADE)  
Organisation of Arab Petroleum Exporting Countries (OAPEC)  
Organisation of Petroleum Exporting Countries (OPEC)

## **Other**

International Red Cross (IRC)  
World Council of Churches (WCC)  
International Maritime Satellite Organisation (IINMARSAT)

## **Additional Split of Forms C1 and CE**

Forms C1 and CE have a further breakdown of **other non-residents** between **public sector** and **other**, with **public sector** also including CMI and banking international organisations. See the individual form definitions for more details.