

The Riksbank's Statue Book

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ISSN 0349-8344



The Riksbank's regulations (RBFS 2021:1) on the integrated reporting by institutions of international banking statistics (IRIS);

RBFS 2021:1

Published
29 December 2021

adopted on 16 December 2021.

The Riksbank prescribes the following pursuant to Chapter 6, Article 9, paragraph 1 of the Sveriges Riksbank Act (1988:1385) and adopts the following general guidelines.

Content and purpose

Article 1. These regulations contain provisions on the reporting by institutions of data on foreign and Swedish assets and liabilities.

Pursuant to Article 1 and Article 3.1 in the Act (2014:484) on a Database for the Oversight and Supervision of the Financial Markets, data collected from the institutions may be processed in the joint database for oversight and supervision at Statistics Sweden.

General guidelines

The Sveriges Riksbank Act contains provisions on injunctions and penalties for those who do not comply with the Riksbank's rules on reporting obligations.

Further guidance on reporting in accordance with these regulations can be found in the document entitled "Instructions for Integrated Reporting of International Bank Statistics" (IRIS), which is available from the Riksbank.

Definitions

Article 2. For the purposes of this regulation, "institution" refers to

1. banks pursuant to Chapter 1, Article 5.2, of the Banking and Financing Act (2004:297),
2. credit market companies pursuant to Chapter 1, Article 5.4, of the Banking and Financing Act,

3. securities companies with authorisation pursuant to Chapter 2, Article 1.3 and Article 2.2 and 2.8 of the Securities Market Act (2007:528), and
4. Swedish branches of foreign companies corresponding to institutions under 1, 2 or 3.

Article 3. For the purposes of this regulation, FFFS 2008:25 refers to Finansinspektionen's Regulations and general guidelines regarding annual reports at credit institutions and securities companies (FFFS 2008:25).

Article 4. For the purposes of this regulation, consolidated situation refers to the same pursuant to Article 4.47 of Regulation (EU) No 575/2013 of the European Parliament and of the Council on prudential requirements for credit institutions and investment firms (the capital requirements regulation).

Article 5. For the purposes of this regulation, head office refers to the Swedish part of the business of a Swedish legal entity and the business conducted in Sweden through a branch of a foreign legal entity.

Article 6. For the purposes of this regulation, foreign branch refers to branches of a Swedish legal entity located abroad.

Article 7. For the purposes of this regulation, the division into Swedish-owned and foreign-owned institutions refers to the country that has financial supervision over the ultimate parent company in the consolidated situation in which the institution is included. If an institution does not have an ultimate parent company under financial supervision, or if the institution does not have a parent company, the institution is defined as Swedish-owned.

Provisions on reporting obligation and report content

Obligation to report and reporting times

Article 8. An institution shall report IRIS LBS quarterly.

If the Riksbank considers that the quality of the statistics is not at risk, the Riksbank may decide to exempt an institution from reporting if the total contribution of the exempt institutions amounts to a maximum of 5 per cent of the total sum of assets and liabilities of foreign-owned head offices and foreign-related assets and liabilities of Swedish-owned head offices.

The decision is made for each calendar year based on data for the second quarter.

Article 9. Swedish-owned institutions shall report IRIS CBS quarterly. When applicable, the report shall relate to the institution's consolidated situation. Subsidiaries of institutions shall not submit a separate report but be consolidated in the institution's report.

If the Riksbank considers that the quality of the statistics is not at risk, the Riksbank may decide to exclude institutions from reporting when

1. the total contribution of the excluded institutions and their Swedish subsidiaries, which are institutions, amounts to a maximum of 5 per cent of the foreign-related assets of Swedish-owned institutions, and
2. the total reported assets are not less than 95 per cent of the foreign assets of Swedish-owned institutions and, when applicable, their consolidated situation.

The decision is made for each calendar year based on data for the second quarter.

Article 10. When reporting under Article 9, the reporting agent may exclude such subsidiaries and branches within the consolidated situation whose respective assets are less than SEK 50 million or equivalent amounts in foreign currency. Handling of intra-group positions shall follow the consolidation that is applied.

Article 11. In the case of mergers involving one or more institutions that have previously reported, the institution existing after the merger shall report. Even when institutions are divided into several institutions, continued reporting may be relevant.

Article 12. The reports shall be submitted to the Riksbank no later than on the final banking day of the month following the quarter to which the report refers.

How to specify amounts in the report

Article 13. Reported data shall refer to the balance sheet value at the end of the reporting period unless otherwise stated in this regulation.

Article 14. The amounts in the reporting shall be specified in Swedish kronor using the unit krona.

An institution that uses foreign accounting currency with the support of Chapter 4, Article 6 of the Accounting Act (1999:1078), shall convert assets and liabilities in accordance with the provisions in Chapter 4, Article 6 of the Annual Accounts Act for Credit Institutions and Securities Companies (1995:1559)). This means that conversion shall, as a general rule, take place in accordance with the exchange rate on the balance sheet date.

Correction of information provided and verification

Article 15. If incorrect or incomplete information has been provided, the reporting agent shall, at the request of the Riksbank, submit corrections up to two years back from the date of the report.

General guidelines

If the reporting agent detects previous errors in the reporting, they should contact the Riksbank to assess whether the data should be corrected retrospectively.

Article 16. At the request of the Riksbank, the reporting agent shall verify and explain major changes and deviating values in the report as a matter of urgency.

Contact information

Article 17. The reporting agent shall provide details of one or more contact persons.

General guidelines

The contact information for the reporting agent should be provided to the Riksbank. This can usefully be done at the time of the submission of the report. In the event of leave and other absences, the Riksbank should be informed of the replacement for the ordinary contact person.

Exemptions from the regulations

Article 18. The Riksbank may allow exemptions from these regulations if special reasons exist.

Common provisions on report content

Contents of items

Article 19. The items in the report are subject to the Annual Accounts Act for Credit Institutions and Securities Companies (1995:1559) and FFFS 2008:25, unless otherwise stated in these regulations.

On the other hand, the provisions in Chapter 3, Article 1, paragraph 2, of Annual Accounts Act for Credit Institutions and Securities Companies and Chapter 3, Article 2 of FFFS 2008:25 on deviations in the balance sheet format due to the character and relative liquidity of the items may not be applied.

Reporting of institutional sector

Article 20. In IRIS, the sector of counterparty is to be reported. According to Regulation (EU) No 549/2013 of the European Parliament and of the Council on the European system of national and regional accounts in the European Union (ESA), sector refers to classification by institutional sector.

The sector shall be indicated for both Swedish and foreign counterparties, both within the EU and outside the EU.

The following sectors of counterparty are to be specified in the reports (for Swedish counterparties, sector codes according to Statistics Sweden's INSEKT 2014 are given in brackets):

- *Sector 121, Central bank [121000]
(defined in accordance with ESA, points 2.72–2.74).*
- *Sector 122, Deposit-taking corporations except the
central bank [122100 + 122200 + 122300 + 122400 +
122500 + 122900]
(defined in accordance with ESA, points 2.75–2.78).*
- *Sector 123, Money Market Funds (MMFs) [123000]
(defined in accordance with ESA, points 2.79–2.81).*
- *Sector 124. Non-MMF investment funds [124000]
(defined in accordance with ESA, points 2.82–2.85).*
- *Sector 125 Other financial intermediaries [125100 +
125200 + 125300+ 125400 + 125900]
(defined in accordance with ESA, points 2.95–2.97).*
- *Sector 126 Financial auxiliaries [126100 + 126200]
(defined in accordance with ESA, point 2.63).*

- *Sector 127 Captive financial institutions and money lenders [127000]*
(defined in accordance with ESA, points 2.98–2.99).
- *Sector 128 Insurance corporations [128100 + 128200 + 128300]*
(defined in accordance with ESA, points 2.100–2.104).
- *Sector 129 Pension funds [129100 + 129200 + 129300 + 129400]*
(defined in accordance with ESA, points 2.105–2.110).
- *Sector 11 Non-financial corporations [111000 + 112000 + 113000 + 114000]*
(defined in accordance with ESA, points 2.45–2.54).
- *Sector 13 General government [131110 + 131120 + 131130 + 131200 + 131311 + 131312 + 131313 + 131321 + 131322 + 131323 + 131400]*
(defined in accordance with ESA, points 2.111–2.117).
- *Sector 14 Households [141000 + 142000 + 143000 + 144100 + 144200 + 144300]*
(defined in accordance with ESA, points 2.118–2.128).
- *Sector 15 Non-profit institutions serving households [151000 + 152100 + 152200]*
(defined in accordance with ESA, points 2.129–2.130).

General guidelines

Counterparty refers to parties such as the issuer of the security, the borrower of the loan or the customer who made the deposit.

The Swedish implementation of ESA 2010 is known as Statistics Sweden’s institutional sector classification standard, INSEKT 2014. The standard is published on Statistics Sweden’s website and reporting agents can get access to information from Statistics Sweden’s business register as support when classifying Swedish counterparties.

According to INSEKT 2014, sole business and a non-registered partnership (where the partners are not legal entities) are classified as part of the household sector in Sweden. Partnerships, limited partnerships and limited liability companies, on the other hand, are classified as financial or non-financial corporate sector.

The Riksbank publishes a list of monetary financial institutions in Sweden. The European Central Bank publishes lists of monetary financial institutions, investment funds and collective investment undertakings and financial vehicle corporations based in the euro area and the rest of the EU.

For more detailed descriptions of the sectors, see “Instructions for Integrated Reporting of International Bank Statistics (IRIS)”.

Country of residence of the counterparty

Article 21. In IRIS, the country of residence of the counterparty shall be reported using one of the following options:

1. International organisations must be separated and reported by their own country code. This also applies to the European Central Bank (ECB) and the Bank for International Settlements (BIS).
2. For legal entities, the country of residence of the counterparty is the country in which the legal entities have unlimited tax liability. This is not affected by whether the legal entity is entirely or partly exempted from tax liability, which can be the case for state, municipalities, some foundations, etc.
3. Branches are regarded as resident in the host country, that is, the country where the branch is established.
4. With regard to mutual funds and alternative investment funds, it is the fund’s country of registration, and not the asset manager’s, that is stated as country of counterparty.
5. The country of residence of the counterparty for households shall be stated as the country where they have their main night rest period or equivalent rest period (daily rest period) for at least one year.

General guidelines

Households are classified as Swedish for natural persons who are registered in the Swedish population database (folkbokföringen), while natural persons who are not registered in the Swedish population database are considered to have their residence in another country, regardless of their citizenship.

Currency denomination

Article 22. The issue currency of the financial asset or liability shall be reported as the currency denomination. Currency denomination does not refer to reporting currency, which is Swedish kronor.

IRIS LBS (Swedish-based institutions), form and content of the report

Article 23. The report shall contain data about the institution's foreign and Swedish financial assets and liabilities in accordance with Annexes 1 and 3. The report shall refer to the head office. Assets and liabilities recorded by foreign branches shall therefore be excluded, while positions between the head office and foreign branches shall be included.

Currency

Article 24. Currency refers to physical banknotes and coins and to state digital money, so-called central bank digital currencies (CBDC).

Currency shall only be reported with central banks as sector of counterparty.

Currency in euro is reported with the ECB as country of counterparty and not Germany.

Loans

Article 25. Loans shall be reported pursuant to the second paragraph of Articles 2, 4 and 5 of Annex 1 to FFFS 2008:25, with the exception that loans are entered at face value before deductions of allowances for credit losses and country risks, and that loans and deposits shall be reported gross, that is, loans and deposits with the same counterparty may not be offset.

General guidelines

Only loans to households are reported under loans in IRIS LBS. For loans to other sectors, the reporting to the Riksbank's credit database (KRITA) is used.

Derivatives (asset side)

Article 26. Derivatives on the asset side shall be reported in accordance with Article 13, point 1 of Annex 1 to FFFS

2008:25 for derivatives with a positive market value at reporting date, except that derivatives may not be reported together with underlying instruments and derivatives on the asset and liability sides may not be offset, even if there is a legally binding netting agreement.

The currency breakdown of derivative instruments with components in different currencies shall be reported according to the part of the contract that has the largest gross value.

Other financial assets excl. derivatives

Article 27. Other financial assets excl. derivatives shall be reported according to Article 13.2 and 13.3, and Article 14 of Annex 1 to FFFS 2008:25, with the exception that accrued interest is reported separately per instrument.

General guidelines

Other financial assets excl. derivatives consists, among other things, of claims for securities settlement proceeds, prepaid costs and other accrued incomes than accrued interest on loans and securities. Holdings of debt securities or equities and participation rights are not reported under other financial assets in IRIS LBS as these are taken from the reporting of holdings of securities (VINN).

Deposits

Article 28. Deposits shall be reported according to Articles 15 and 16 of Annex 1 to FFFS 2008:25, with the exception of deposits being entered at face value, loans and deposits shall be reported gross and subordinated debt in the form of loans shall be reported as deposits.

General guidelines

Account-based deposits and borrowing taking place without the issue of negotiable securities are reported as deposits. The gross reporting of loans and deposits also applies to repurchase agreements (repos), i.e. a repo and reverse repo are not offset.

Derivatives (liability side)

Article 29. Derivatives on the liabilities side shall be reported in accordance with Article 18.1 of Annex 1 to FFFS 2008:25 for derivatives with a negative market value at reporting date, except

that derivatives may not be reported together with underlying instruments and derivatives on the asset and liability sides may not be offset, even if there is a legally binding netting agreement.

The currency breakdown of derivative instruments with components in different currencies shall be made according to the part of the contract that has the largest gross value.

Other financial liabilities excl. derivatives

Article 30. Other financial liabilities excl. derivatives shall be reported in accordance with Article 18.2 and 18.3, and Article 19 of Annex 1 to FFFS 2008:25, with the exception of accrued interest, which shall be reported separately per instrument, and short selling positions, which shall not be reported under other financial liabilities excl. derivatives.

Equity shall not be reported under other financial liabilities excl. derivatives.

General guidelines

Other financial liabilities consist, among other things, of liabilities on securities settlement proceeds, pre-paid income and of accrued expenses other than accrued interest on issued securities.

Issued debt securities and short selling positions are not included as they are collected from the Swedish Securities Database (SVDB) and statistics on securities holdings (VINN), respectively.

Entity within the group

Article 31. Entity within the group shall be reported based on the relationship between the institution's head office and the counterparty.

Companies that are fully consolidated in the same consolidated situation as the institution shall be reported as entities within the group, as shall companies that are consolidated using the proportional method. Associated companies entered using the equity method shall be reported as entities outside the group.

Claims and liabilities with foreign branches shall also be specified under entity within the group. For a branch in Sweden, positions with the foreign legal entity shall be reported as head office of the legal entity.

IRIS CBS (Swedish-owned institutions and groups), form and content of the report

Article 32. Reported data shall refer to the institution and, when applicable, the institutions consolidated situation. The data shall be reported consolidated between companies in the consolidated situation. The report shall contain data about the institution's foreign and Swedish financial assets and liabilities in accordance with Annexes 2 and 4.

A single joint report shall be submitted for all companies in the consolidated situation.

General guidelines

The report does not specify individual subsidiaries or branches, but a country breakdown showing the location of the units where the instruments are located is to be reported.

The reporting is consolidated, which means that claims and liabilities between companies within the consolidated situation are eliminated, as are claims and liabilities with own branches.

Country of residence of the unit

Article 33. The country of residence of the unit shall refer to the country in which the reporting agent's head office, branch or subsidiary that records the instrument is resident. Instruments recorded by a branch shall be reported under the country in which the branch is registered and not according to the country of the legal entity. This information applies to both on-balance sheet and off-balance-sheet instruments, to the extent that they are included in the reporting.

Currency

Article 34. Currency refers to physical banknotes and coins and to state digital money, so-called central bank digital currencies (CBDC).

Currency shall only be reported with central banks as sector of counterparty.

Currency in euro is reported with the ECB as country of counterparty and not Germany.

Loans

Article 35. Loans shall be reported in connection with the second paragraph of Articles 2, 4 and 5 of Appendix 1 to FFFS 2008:25, except that loans are entered at face value before deductions of allowances for credit losses and country risks.

Loans include reverse repurchase agreements (reverse repos). Loans and deposits shall be reported in CBS with respect to legally binding netting agreements that may be applied in accordance with the accounting standard used.

General guidelines

The handling of netting between assets and liabilities differs between IRIS CBS and LBS. Loans and deposits in LBS are reported gross, that is, without netting, while loans and deposits in CBS are reported net, i.e. after netting.

Debt securities

Article 36. Holdings of debt securities shall be reported in accordance with Articles 3 and 6 in Appendix 1 to FFFS 2008:25.

Short selling positions shall not be included under debt securities but shall be reported in CBS under liabilities. Valuation shall be made at fair value to the extent possible.

Shares and other financial assets excl. derivatives

Article 37. Shares and other financial assets excl. derivatives shall be reported according to Articles 7–9 and Article 13.2 and 13.3, and Article 14 of Annex 1 to FFFS 2008:25, with the exception that accrued interest is reported separately per instrument.

Assets shall be reported with respect to legally binding netting agreements that may be applied in accordance with the accounting standard used. Valuation shall be made at fair value to the extent possible.

General guidelines

The handling of netting between assets and liabilities differs between IRIS CBS and LBS. Amounts in LBS are reported gross, that is, without netting, while amounts in CBS are reported net, i.e. after netting.

Deposits

Article 38. Deposits shall be reported according to Articles 15 and 16 of Annex 1 to FFFS 2008:25, with the exception of deposits being entered at face value, and subordinated debt in the form of loans being reported as deposits.

Repurchase agreements (repos) shall be included in deposits.

Loans and deposits shall be reported in CBS with respect to legally binding netting agreements that may be applied in accordance with the accounting standard used. Issued negotiable debt securities may not be reported under deposits.

General guidelines

The handling of netting between assets and liabilities differs between IRIS CBS and LBS. Loans and deposits in LBS are reported gross, that is, without netting, while loans and deposits in CBS are reported net, i.e. after netting.

Debt securities (issued)

Article 39. Issued debt securities shall be reported in accordance with Article 17 in Annex 1 to FFFS 2008:25, together with Article 21 in Annex 1 to FFFS 2008:25 for subordinated debt, with the exception that accrued interest on issued debt securities and subordinated debentures shall be reported separately under issued securities.

Valuation shall be made at fair value to the extent possible.

General guidelines

In the absence of information on the owner's residence, the country breakdown should be based on the issuing location of the security.

Other financial liabilities excl. derivatives

Article 40. Other financial liabilities excl. derivatives shall be reported according to Article 18.2 and 18.3, and Articles 19 and 21 in Annex 1 of FFFS 2008:25, except that accrued interest is reported separately under the respective instruments and that subordinated debt in the form of loans are reported under deposits and subordinated debt in the form of subordinated debentures are reported under issued debt securities.

Valuation shall be made at fair value to the extent possible.

General guidelines

Other financial liabilities excl. derivatives include liabilities on securities settlement proceeds, short selling positions, accrued expenses and prepaid income and other financial liabilities. However, deposits, issued debt securities and equity are not included in other financial liabilities excl. derivatives.

Residual maturity

Article 41. The residual maturity shall be reported as the period from the reference date of the report to the end of the contractual maturity, usually the date on which credit or other instrument must be repaid. For debt securities, the residual maturity is the period from the reference date of the report until the date on which the security matures. Equities and other assets with no fixed maturity shall be reported under unallocated residual maturity.

General guidelines

Residual maturity should not be confused with the interest-rate fixation period, which is used as the maturity for loans in the MFI report. The end of the maturity refers to the due date that is relevant at the time of reporting, and if the instrument is prematurely redeemed or changes its maturity, the due date will therefore also change.

Risk transfer

Article 42. Sector and country for the protection provider shall be reported with regard to the counterparty that is ultimately responsible for fulfilling the contract if the counterparty in question becomes insolvent and a risk transfer has taken place. The risk transfer criterion follows the Basel Committee on Banking Supervision's definitions of risk transfer for risk-weighted exposures in the Basel Framework, unless otherwise stated in these provisions.

Protection allocated value for prudential purposes shall be valued at face value (notional amount for credit derivatives), except when the face value exceeds the book value of the claim, when the book value is to be used. Protection allocated value for prudential purposes shall include accrued interest.

For claims against branches, the legal entity to which the branch belongs shall always be regarded as protection provider. The

parent company shall only be regarded as a protection provider for receivables to subsidiaries if there is an explicit commitment that cannot unilaterally be reversed by the parent company.

Credit derivatives is only to be regarded as risk transfers if they provide protection equivalent to explicit guarantees. Credit derivatives for trading book instruments are not considered risk transfers. Collateral is considered a risk transfer to the extent that it can be taken over and liquidated within reasonable time if the counterparty becomes insolvent and there is no close link between the credit risk of the counterparty and the collateral.

For collateral in the form of securities, the issuer of the securities is regarded as protection provider. In the case of reverse repurchase agreements (reverse repos), the issuer of the securities purchased under repurchase agreements is considered a protection provider.

Netting of assets and liabilities shall not be reported as risk transfer.

In the case of several guarantors or collateral, the protection provider shall be based on the guarantor or collateral with the lowest credit risk.

Sector and country for protection providers and protection allocated value for prudential purposes shall only be reported where the risk is transferred between different countries. Sector and country for protection providers and amounts for risk transfer shall not be reported in cases where risk is transferred between different sectors within the same country.

Derivatives (assets)

Article 43. Derivatives (assets) with positive market values shall be reported. Credit derivatives recorded in the banking book that are used to hedge claims and therefore are included in risk transfer shall not be included in the derivatives item. Valuation of derivatives shall be made at fair value.

Derivatives (assets) shall be reported with respect to legally binding netting agreements that may be applied in accordance with the accounting standard used.

General guidelines

The handling of netting between assets and liabilities differs between IRIS CBS and LBS. Derivatives in LBS are reported gross, that is, without netting, while derivatives in CBS are reported net, i.e. after netting.

Financial guarantees given

Article 44. Financial guarantees given shall be reported as the potential liabilities that may arise from guarantees issued by the institution, or where appropriate, its consolidated situation, concerning third party claims on a customer. Guarantees also include off-balance-sheet amounts.

Issued guarantees and purchased guarantees shall be reported net where they have the same counterparty, the same underlying company/institution and where there are legally binding netting agreements. Otherwise, issued guarantees shall be reported gross.

Issued guarantees shall be valued at face value (notional amount for credit derivatives) after the deduction of cash collateral.

General guidelines

Guarantees issued include, for example, open and issued letters of credit and issued credit derivatives where the institution or its consolidated situation, offers protection to the purchaser of the credit derivative.

Loan and other commitments given

Article 45. Loan and other commitments given shall be reported for binding commitments by the institution to issue credits or purchase any kind of debt instrument from a customer. Credit commitments shall be reported in respect of unutilised amounts at face value, i.e. outstanding loans or purchased debt instruments shall not be reported as credit commitments. Credit commitments refer to off-balance-sheet amounts.

General guidelines

Credit commitments include, for example, commitments to give loans, finance leases and overdrafts, as well as commitments to purchase issued securities.

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1. These regulations and general guidelines enter into force on 1 February 2022.
 2. Reporting under these regulations is introduced in two stages.
 - a) Institutions reporting IRIS LBS and IRIS CBS in accordance with Articles 8 and 9 shall apply these provisions to the reports relating to the second quarter of 2022 (phase-in reporting). With the exception of Article 12, these reports shall, however, be submitted to the Riksbank no later than 30 September 2022.
 - b) The provisions of these regulations apply thereafter to the reports relating to the first quarter of 2023 and thereafter.

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Annex 1 Attribute list IRIS LBS

Attribute names	Description	Type
Reporting agent identifier	The institution to which the report refers. IRIS LBS is reported for head offices, i.e. excluding foreign branches but including positions between head offices and foreign branches.	Free text
Reference period	The date to which the report refers.	Date
Framework	The report in question.	Code list
File created	The date the report was created. Used to separate several versions for the same period, for example, in case of revisions.	Date and time
Type of accounting item	Asset or liability.	Code list
Type of instrument	Type of financial instrument.	Code list
Currency denomination	Currency of the financial instrument (not reporting currency, which is Swedish kronor). Based on ISO 4217 but with some exceptions.	Code list
Institutional sector of the counterparty	The institutional sector of the counterparty, broken down into Central banks (S121), Deposit-taking corporations (S122), Money Market Funds MMF (S123), Investment funds (S124), Other financial intermediaries (S125), Financial auxiliaries (S126), Captive financial institutions (S127), Insurance corporations (S128), Pension funds (S129), General government (S13), Non-financial corporations (S11), Households (S14) and Non-profit institutions serving households (S15). A breakdown is also available for cases where a counterparty's sector is unknown. However, except for international organisations, this is expected to be reported only in exceptional cases.	Code list
Country of residence of the counterparty	The counterparty's country of residence. Based on ISO 3166-1 alpha-2 but with some deviations, such as additions for international organisations.	Code list
Entity within the group	The relationship between the institution's head office and the counterparty.	Code list
Amount	Outstanding amount according to the prescribed valuation. Excluding accrued interest.	Numerical
Accrued interest	Accrued interest.	Numerical

Annex 2 Attribute list IRIS CBS

Attribute names	Description	Type
Reporting agent identifier	The institution submitting a report for the legal entity or, where appropriate, for the consolidated situation.	Free text
Reference period	The date to which the report refers.	Date
Framework	The report in question.	Code list
File created	The date the report was created. Used to separate several versions for the same period, for example, in case of revisions.	Date and time
Country of residence of the unit	The country where the head office, subsidiary or branch that books the instrument is located. Based on ISO 3166-1 alpha-2.	Code list
Type of accounting item	Asset, liability or off-balance sheet.	Code list
Type of instrument	Type of financial instrument.	Code list
Residual maturity	Breakdown by the residual contractual maturity for the contract.	Code list
Currency denomination	Currency of the financial instrument (not reporting currency, which is Swedish kronor). Based on ISO 4217 but with some deviations.	Code list
Institutional sector of the counterparty	The institutional sector of the counterparty, broken down into Central banks (S121), Deposit-taking corporations (S122), Money Market Funds (MMFs) (S123), Investment funds (S124), Other financial intermediaries (S125), Financial auxiliaries (S126), Captive financial institutions (S127), Insurance corporations (S128), Pension funds (S129), General government (S13), Non-financial corporations (S11), Households (S14) and Non-profit institutions serving households (S15). A breakdown is also available for cases where a counterparty's sector is unknown. However, this is only expected to be reported in exceptional cases.	Code list
Country of residence of the counterparty	The counterparty's country of residence. Based on ISO 3166-1 alpha-2 but with but with some deviations, such as additions for international organisations. In case a specific international organisation cannot be specified, a value for unallocated international organisations is to be reported.	Code list
Amount	Outstanding amounts in accordance with the prescribed valuation excluding accrued interest.	Numerical
Accrued interest	Accrued interest.	Numerical
Institutional sector of the protection provider	For breakdown according to location of risk, sector of the guarantor or the provider of protection with the same sector breakdown as for institutional sector of the counterparty. Reported only in the case of cross-border risk transfer.	Code list

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Attribute names	Description	Type
Country of residence of the protection provider	For breakdown according to the location of the risk, the country of residence of the guarantor or the provider of protection. Based on ISO 3166-1 alpha-2 but with some deviations, such as additions for international organisations.	Code list
Protection allocated value for prudential purposes	For breakdown by location of risk, the amount for which the risk is transferred, including accrued interest.	Amount

Annex 3 Schematic description of IRIS LBS content

	× [Country of residence of the counterparty] × [Currency denomination] × [Entity within the group]		
	Institutional sector of the counterparty		
	Central bank (S121)	Households (S14)	× [S122, S123, S124, S125, S126, S127, S128, S129, S13, S11, S15, Unallocated]
Financial assets			
Currency	[B] × [U]		
Loans		[B] × [U]	
Derivatives	[B]	[B]	[B]
Other financial assets excl. derivatives	[B] × [U]	[B] × [U]	[B] × [U]
Financial liabilities			
Deposits	[B] × [U]	[B] × [U]	[B] × [U]
Derivatives	[B]	[B]	[B]
Other financial liabilities excl. derivatives	[B] × [U]	[B] × [U]	[B] × [U]

B = Amount excluding accrued interest

U = Accrued interest

Annex 4 Schematic description of IRIS CBS content

	× [Country of residence of the counterparty] × [Currency denomination] × [Country of residence of the unit]		
	All sectors and maturities	Residual maturity	Institutional sector of the counterparty
		× [≤ 1 year, > 1 year ≤ 2 year, > 2 year, Unallocated]	× [S121, S122, S123, S124, S125, S126, S127, S128, S129, S13, S11, S14, S15, Unallocated]
Financial assets			
Currency	[B] × [U]		
Loans		[B] × [U]	[B] × [U] × [R] × [Sector protection] × [Country protection]
Debt securities (holdings)		[B] × [U]	[B] × [U] × [R] × [Sector protection] × [Country protection]
Shares and other financial assets excl. derivatives		[B]	[B] × [R] × [Sector protection] × [Country protection]
Derivatives (assets)	[B] × [R] × [Country protection]		
Financial liabilities			
Deposits	[B] × [U]		
Debt securities (issued)	[B] × [U]		
Other financial liabilities excl. derivatives	[B] × [U]		
Off-balance sheet			
Financial guarantees given	[B] × [R] × [Country protection]		
Loan and other commitments given	[B] × [R] × [Country protection]		

B = Amount excluding accrued interest U = Accrued interest R = Protection allocated value for prudential purposes, including accrued interest

Country protection = Country of residence of the protection provider

Sector protection = Institutional sector of the protection provider