

Table 11 - Valuation of portfolio investment securities at market value: debt securities

Economy	Principle adopted		Practical implementation			
	Yes	Partly	Yes	Partly	No	Do not know
Argentina	✓		✓			
Aruba	✓		✓			
Australia	✓			✓		
Austria	✓		✓			
Bahrain	✓		✓			
Belgium	✓		✓			✓
Bermuda	✓		✓			
Brazil	✓			✓		
Bulgaria	✓			✓		
Canada	✓		✓	✓		
Cayman Islands	✓		✓			
Chile		✓		✓		
Colombia	✓		✓			
Costa Rica	✓		✓			
Cyprus	✓		✓	✓		
Czech Republic	✓		✓			
Denmark	✓			✓		
Egypt		✓	✓			
Estonia	✓			✓		
Finland	✓		✓	✓		
France	✓		✓			
Germany	✓		✓	✓		
Greece	✓		✓			
Guernsey	✓		✓			
Hong Kong SAR of China	✓		✓	✓		
Hungary	✓			✓		
Iceland	✓			✓		
Indonesia	✓		✓	✓		
Ireland	✓		✓			
Isle of Man	✓		✓			
Israel	✓		✓			
Italy	✓		✓		✓	
Japan	✓		✓	✓		
Jersey	✓		✓			
Kazakhstan	✓			✓		
Korea, Republic of	✓			✓		
Lebanon	✓		✓			

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Luxembourg		✓		✓		
Macao SAR of China	✓		✓			
Malaysia		✓		✓		
Malta	✓		✓			✓
Mauritius	✓		✓			
Netherlands	✓		✓			
Netherlands Antilles	✓		✓			
New Zealand		✓	✓	✓		
Norway	✓		✓			
Philippines	✓			✓		
Poland	✓			✓		
Portugal	✓		✓	✓		
Romania	✓		✓			
Russian Federation	✓			✓		
Singapore	✓			✓		
Slovak Republic	✓		✓	✓		
South Africa	✓		✓			
Spain	✓		✓			
Sweden	✓		✓			
Switzerland	✓		✓			
Thailand	✓			✓		
Turkey	✓		✓			
Ukraine	✓		✓			✓
United Kingdom	✓		✓			✓
United States	✓			✓		
Uruguay	✓		✓			
Venezuela, República Bolivariana de		✓	✓			