ƆNB
OESTERREICHISCHE NATIONALBANK
EUROSYSTEM

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This English translation is nonbinding and intended for convenience only. In case of doubt or for current information, please refer to:
OeNB guideline on the BOP Reporting Regulation 1/2022 on cross-border capital transactions as amended.

External statistics – cross-border capital transactions: new reports from fall 2021
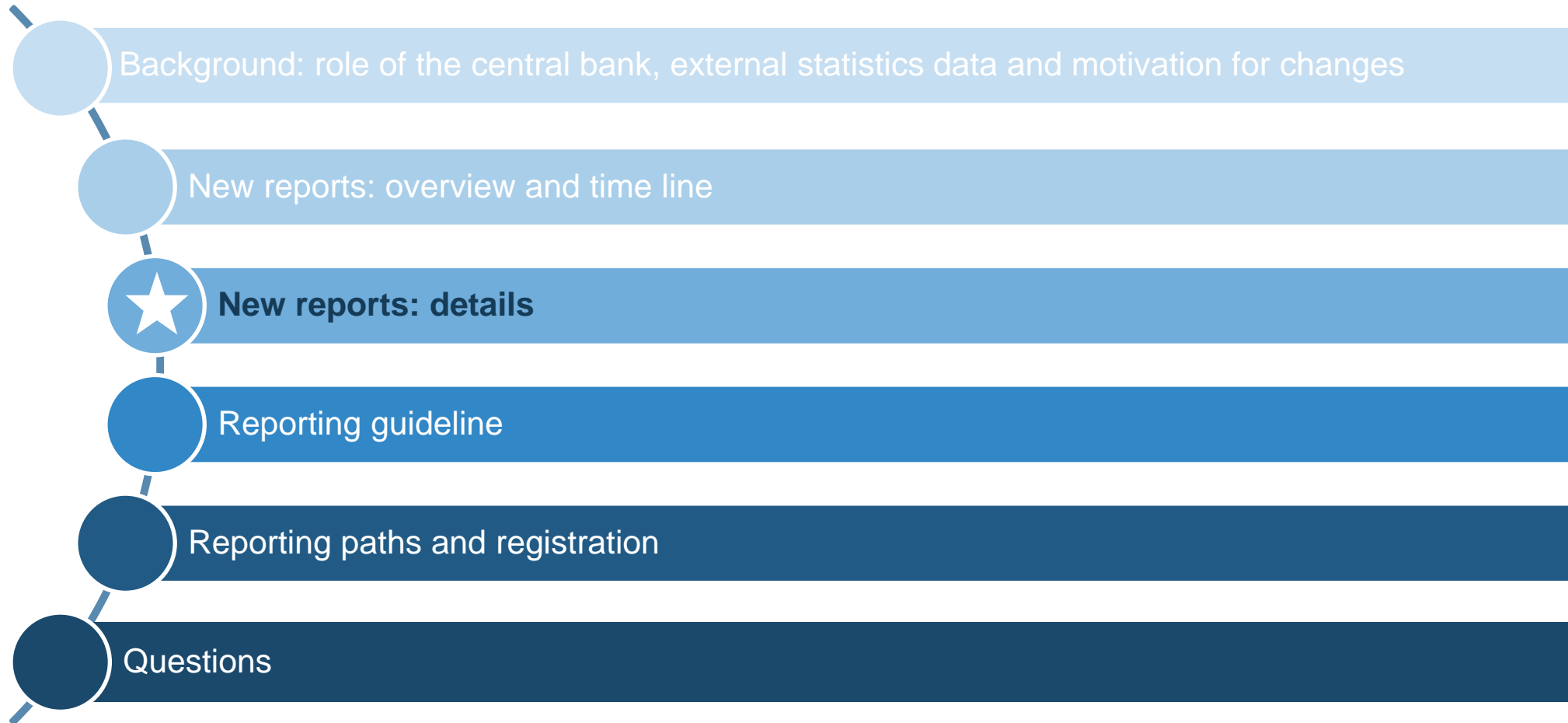
Webex, June 8 and July 1, 2021

Oesterreichische Nationalbank

External Statistics, Financial Accounts and Monetary and Financial Statistics Division
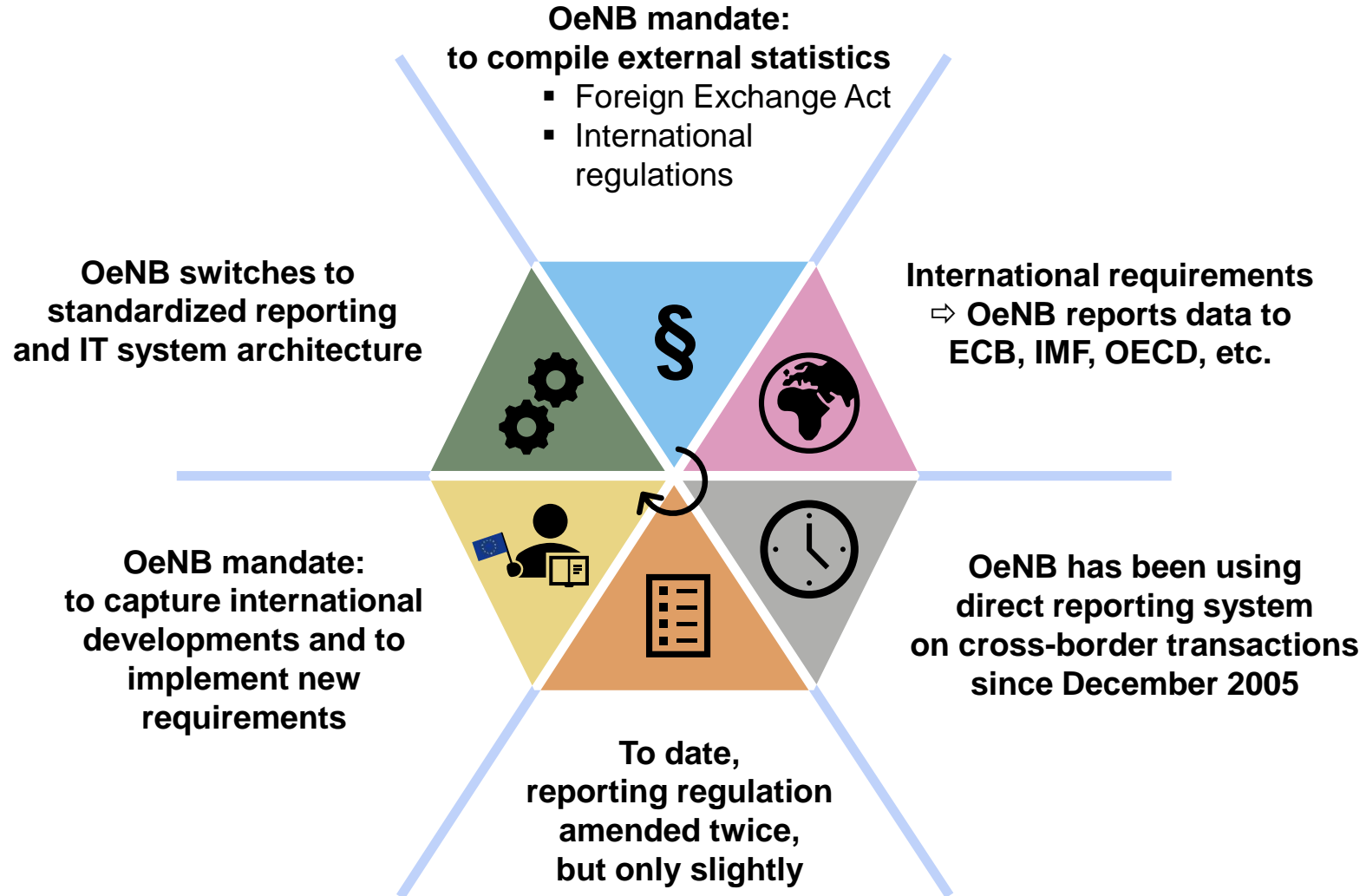
www.oenb.at

Agenda

Background: role of the central bank, external statistics data and motivation for changes

New reports: overview and time line

New reports: details

Reporting guideline

Reporting paths and registration

Questions

Changes in reporting of external statistics data collection

ROLE OF THE CENTRAL BANK, EXTERNAL STATISTICS DATA AND MOTIVATION FOR CHANGES

The OeNB's role in collecting external statistics

**OeNB mandate:
to compile external statistics**
- Foreign Exchange Act
- International regulations

**OeNB switches to
standardized reporting
and IT system architecture**

**International requirements
⇨ OeNB reports data to
ECB, IMF, OECD, etc.**

§

**OeNB mandate:
to capture international
developments and to
implement new
requirements**

**OeNB has been using
direct reporting system
on cross-border transactions
since December 2005**

**To date,
reporting regulation
amended twice,
but only slightly**

All-important data: the OeNB's statistical data warehouse

Data…

- feed into numerous statistics and indicators (e.g. to calculate Austria's GDP) = data are crucial for a common European economic and monetary policy

- inform the assessment of Austria's competitiveness

- indicate Austria's appeal as a business location

- help potential foreign investors decide on investments in Austria

- feed into statistics that drive export strategies and international negotiations

- offer valuable information for market players' activities worldwide and support the monitoring of foreign markets by providing detailed information e.g. by country, market segment/sector as well as funding

Comprehensive data offerings by the OeNB:

- Tables (dynamic queries)

- Publications

- Press releases

- Press conferences

Statistics Hotline
(+43-1) 404 20-5555

https://www.oenb.at/en/Statistics/Standardized-Tables/external-sector.html
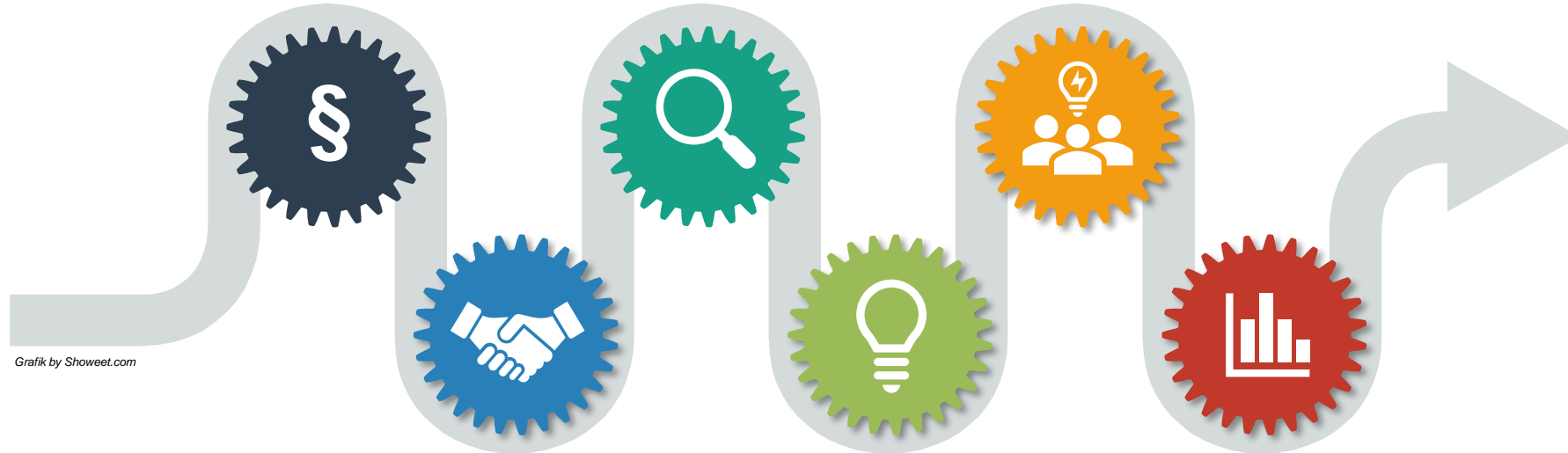
Why new reports?

New (international) requirements
- Have been considered as much as possible
  ⇨ reduces need for amending the reporting regulation

More clarity and details in reporting requirements
- Helps reduce the need for queries
- Improves data quality

Multidimensional, integrated concept

Grafik by Showeet.com

Lessons learned
- Existing reporting system
- On-site visits of reporting agents
- Survey of reporting agents

Integration/ merging of reports

Basis for high-quality external statistics and forward-looking data offerings

# New BOP reporting regulation 1/2022 on cross-border capital transactions

BUNDESGESETZBLATT

FÜR DIE REPUBLIK ÖSTERREICH

Jahrgang 2020	Ausgegeben am 18. Dezember 2020	Teil II

573. Verordnung: Meldeverordnung ZABIL 1/2022 der Oesterreichischen Nationalbank betreffend die statistische Erfassung des grenzüberschreitenden Kapitalverkehrs

573. Meldeverordnung ZABIL 1/2022 der Oesterreichischen Nationalbank betreffend die statistische Erfassung des grenzüberschreitenden Kapitalverkehrs

Auf Grund des § 6 Abs. 3 Devisengesetz 2004 (DevG 2004), BGBl. I Nr. 123/2003, zuletzt geändert durch BGBl. I Nr. 37/2018, wird verordnet:

1. Hauptstück
Allgemeine Bestimmungen

Anordnung zur Erstellung der Statistiken und Zweck der Meldung

§ 1. (1) Gemäß § 6 Abs. 1 Devisengesetz 2004, BGBl. I Nr. 123/2003 idF BGBl. I Nr. 37/2018 (DevG 2004), ist die Oesterreichische Nationalbank (OeNB) verpflichtet, folgende Statistiken zu erstellen und der Öffentlichkeit auf geeignete Weise zugänglich zu machen:

1. die Zahlungsbilanz Österreichs,
2. die Statistik betreffend die Internationale Vermögensposition,
3. die Direktinvestitionsstatistik sowie
4. Statistiken, die Außenwirtschaftsbeziehungen im Rahmen dieser Statistiken darstellen.

Die Veröffentlichung der genannten Statistiken erfolgt u. a. auf der Website der OeNB.

(2) Zur Erfüllung dieses Gesetzesauftrages ist die OeNB gemäß § 6 Abs. 2 DevG 2004 berechtigt, von inländischen natürlichen und juristischen Personen sowie von sonstigen Einrichtungen mit Rechtspersönlichkeit Auskünfte und Meldungen einzuholen.

(3) Die OeNB hat Termine, Form und Gliederung der zu liefernden Daten durch Verordnung vorzuschreiben. Gestützt auf § 6 Abs. 2 und 3 DevG 2004 wird dazu diese Meldeverordnung erlassen, auf deren Grundlage die Meldepflichtigen bestimmt und diese verpflichtet werden, zu den festgesetzten Terminen die angeführten Meldungen mit den definierten Meldeinhalten zu erstatten.

(4) Eine Auslegungshilfe sowie technische Erläuterungen zur Meldungslegung sind der Ausweisrichtlinie zur gegenständlichen Meldeverordnung zu entnehmen, welche auf der Website der OeNB abgerufen werden kann.

- Basis for new BOP reporting regulation = current version

- Amendments due to new reporting structure and new technical requirements

- New BOP reporting regulation 1/2022 on cross-border capital transactions was published in the Federal Law Gazette and in the Legal Information System of the Republic of Austria (RIS) on December 18, 2020

- Centralized overview of reports (master data for compilation and validation) Reporting to the OeNB - Oesterreichische Nationalbank (OeNB):

- Reporting guideline on BOP reporting regulation 1/2022 on cross-border capital transactions - work in progess (in German) - effective from January 1, 2022

- Information on the OeNB website:
Information about changes in balance of payments statistics - Oesterreichische Nationalbank (OeNB)

Changes in reporting of external statistics data collection

OVERVIEW AND TIME LINE

Overview of new reports and upcoming changes

Old report	New reporting code	New title	
D1	AWBET	Cross-border shareholders and participations – transactions	
D6, D7	AWBES	Cross-border shareholders and participations – stocks	
S1 to S4, S5 to S6, (S8), SA to SD	AWFUV	Cross-border asset and liability stocks*	
L4	AWVLM	Cross-border capital transfers and real estate transactions	
F1	AWFDE	Cross-border financial derivatives**	
P1	AWWPI	Domestic custody accounts	
P2	AWWPA	Custody accounts abroad, own holdings of securities and crypto assets*	
P4	-	To be terminated (report on genuine sale and repurchase agreements and securities lending agreements – transactions with nonresident counterparties only)	

AW = external sector   *CRR CIs: derived from other sources or not relevant   **CRR CIs: report as presented in the Integrated Reporting Data Model, basic cube modeling

Time line for reporting according to the new BOP reporting regulation 1/2022 on cross-border capital transactions

from 06/21

Dissemination of information

- Presentation of upcoming changes
- Follow-up events

Regular report on direct investment AWBES

- Sample from selected reporting agents
- Reports to be filed from November 2021

from 11/21

planned from 11/21

Dual phase
(New format optional, all reports excluding AWBES)

- Old or new format
- Planned from November 2021

Reporting according to new BOP reporting regulation only
(all reports excluding AWBES)

- New format
- From reporting date Dec. 31, 2021
- To be filed by the 15th day of the month following the reporting month
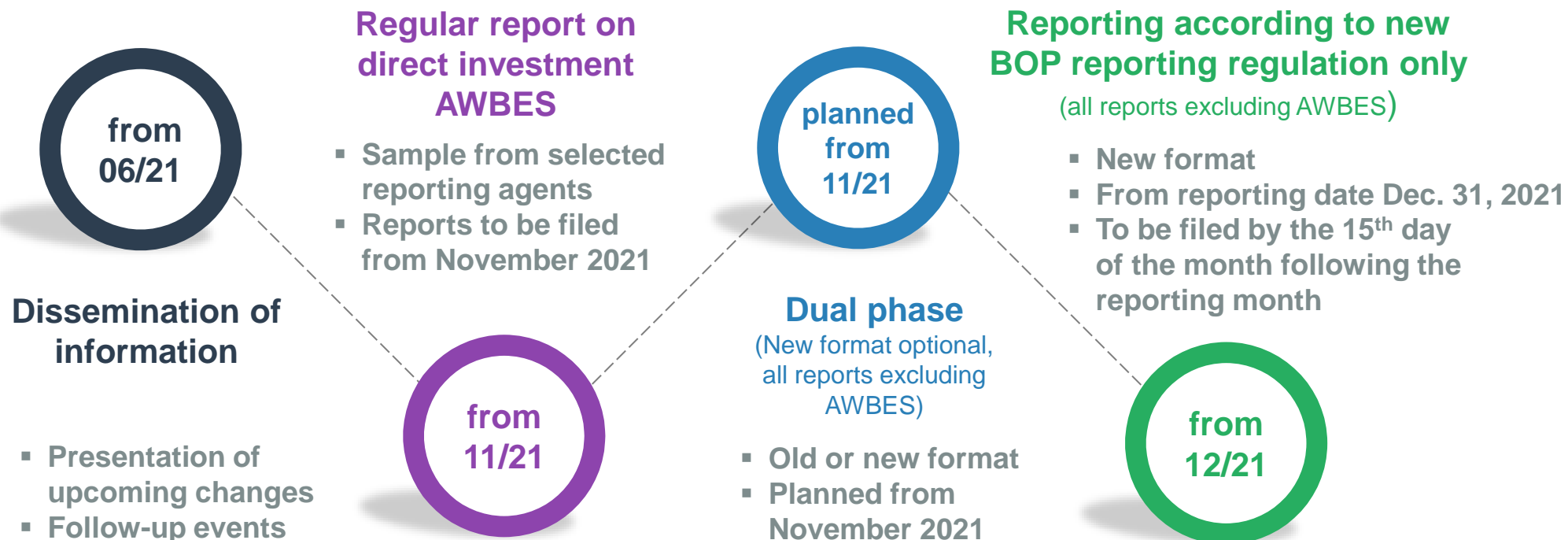
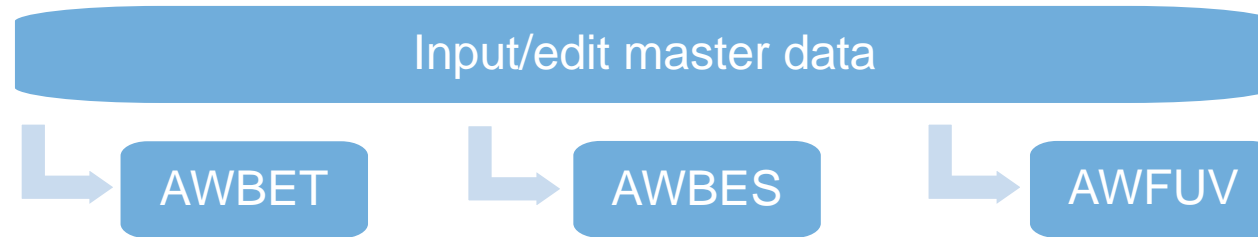**from 12/21**

Chart by Showeet.com

Changes in reporting of external statistics data collection

DETAILS TO THE NEW REPORTS & EXAMPLES

PART 1: REPORTS INCLUDING MASTER DATA (ONLINE)

Changes in reporting of external statistics data collection

MASTER DATA (ONLINE)

Master data: AWBET, AWBES, AWFUV (1)

What is new?

- Master data are input centrally for AWBET, AWBES and AWFUV reports

- Data are transferred and accessed via the OeNB portal (www.myoenb.com) – "MeldeWeb" application (which replaces the "ZABIL-Online" application)

- Only mandatory fields are displayed and need to be filled in

- Online forms automatically include any reported master data

- Master data must be corrected by reporting cutoff dates

→ Only then: can the reports be submitted

Master data: AWBET, AWBES, AWFUV (2)

- Distinction between *current* and *historically correct* master data

- Specification of a national identification criterion (e.g. national business register identifier) when new foreign entities are first recorded (in line with the ECB list of national identifiers)

- Specification of border-crossing identifier for controlling indirect investments

- *Relations* between reporting agents and counterparties

Foreign counterparty within the same group							Foreign counterparty not within the same group
Direct or indirect investment (share irrelevant)				Direct shareholder (share irrelevant)		Other affiliated entities	Result: business relationship
Direct investment		Indirect investment		Shares >= 10% (also in aggregate)	Shares < 10% (not held in stocks)	Result: sister companies	
Shares >= 10%	Shares < 10% (not held in stocks)	Controlling indirect investment	Non-controlling indirect investment	Result: inward direct investment shareholder	Result: inward direct investment relationship		
Result: outward direct investment shareholder	Result: outward direct investment relationship	Result: indirect investment	Result: sister companies				

Master data: AWBET, AWBES, AWFUV (3)

Identifying attributes (multiple selection)			
Address	Foreign/domestically controlled	Balance sheet date	Industry classification
First recorded	Company name	Date of birth	Legal form (from Financial accounts)
Border-crossing identifier	Head office	ID number	Legal entity identifier
National identification criterion	Type of object (ID)	City/town	Postal code
Country of incorporation	Country of incorporation of group headquarters		

Relationship attributes (multiple selection)		
Share in %	Weighted share in %	Share in EUR
Reason for investment	Direction of relationship (inward or outward)	Initial (month)
ID number pair	Start-up	Type of object (relationship)
Direction	Effective until	Effective from

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Changes in reporting of external statistics data collection

AWBET TEMPLATE

CROSS-BORDER SHAREHOLDERS AND PARTICIPATIONS – TRANSACTIONS

AWBET: Cross-border shareholders and participations – transactions (1)

What has to be reported?

- Outward and inward direct investment activities and activities related to participations and capital:
    - For example: Purchase and sale of participations, start-ups, capital increases and reductions, additional contributions by shareholders, allocations to reserves, conversion of debt into equity capital, noncash contributions

- Cross-border profit distributions

AWBET – main characteristics	
Replaces:	**D1**
Reporting code	**AWBET**
Reporting threshold:	**EUR 500,000***
Reporting agents:	**Open reporting population**
Reporting date:	**15th day of the month following the reporting month**
Frequency:	**Ad hoc; monthly**
Reporting paths **(as recommended)**:	
MeldeWeb – online form:	☑
MeldeWeb – upload:	☑
XML:	☑

NEW

*No reporting threshold applies to total disinvestments.

AWBET: Cross-border shareholders and participations – transactions (2)

What is new?

- New types of transactions (NEW: intragroup restructurings)

- Reporting of transactions related to participations of less than 10% (excluding participations held in stocks)

- Breakdown into transactions (not) involving stocks

- With profit distributions: resolution date

- Complete disinvestment ⇨ direct reporting via checkbox

AWBET: Cross-border shareholders and participations – transactions (3)

Reporting code (EC): Cross-border shareholders and participations – transactions (AWBET template)			
Reporting item (MO)			
Reporting date (MP)			
Transactions related to participations and capital excluding profit distributions (without ISIN code or equivalent) (TRANSAKBOWK)	Transactions related to participations and capital excluding profit distributions (with ISIN code or equivalent) (TRANSAKBMWK)	Profit distributions (without ISIN code or equivalent) (TRANSGEWOWK)	Profit distributions (with ISIN code or equivalent) (TRANSGEWMWK)
OeNB ID number (IN)	OeNB ID number (IN)	OeNB ID number (IN)	OeNB ID number (IN)
Type of transaction (TRANSART)	Type of transaction (TRANSART)	Type of transaction (TRANSART)	Type of transaction (TRANSART)
Inward or outward transaction (TRANSRI)	Inward or outward transaction (TRANSRI)	Inward or outward transaction (TRANSRI)	Inward or outward transaction (TRANSRI)
Complete disinvestment (KDES)	Complete disinvestment (KDES)		
		Resolution date (BZP)	Resolution date (BZP)
	ISIN code (WK)		ISIN code (WK)
Type of asset (WA)	Type of asset (WA)	Type of asset (WA)	Type of asset (WA)
Value	Value	Value	Value

AWBET: Cross-border shareholders and participations – transactions (4)

Report example 1: MeldeWeb – online form:

- *Report of distributed profits received in February 2021 worth EUR 500,000*

✓ Implementation of online reporting currently underway

✓ Online form to be filled out sequentially

✓ Ensures formally correct reports

AWBET: Cross-border shareholders and participations – transactions (5)

Report example 2: MeldeWeb – upload:

- *Reporting of distributed profits received in January 2021 worth EUR 500,000*

Meldeobjekt	Meldestichtag	Erhebungscode	Konzeptcode	IN	TRANSART	TRANSRI	KDES	BZP	WK	WA:MW	WA:STK	Kommentar
1234	31.01.2021	AWBET	TRANSGEWOWK	234567	AERHGEW	AKTIV		31.01.2021		500000		
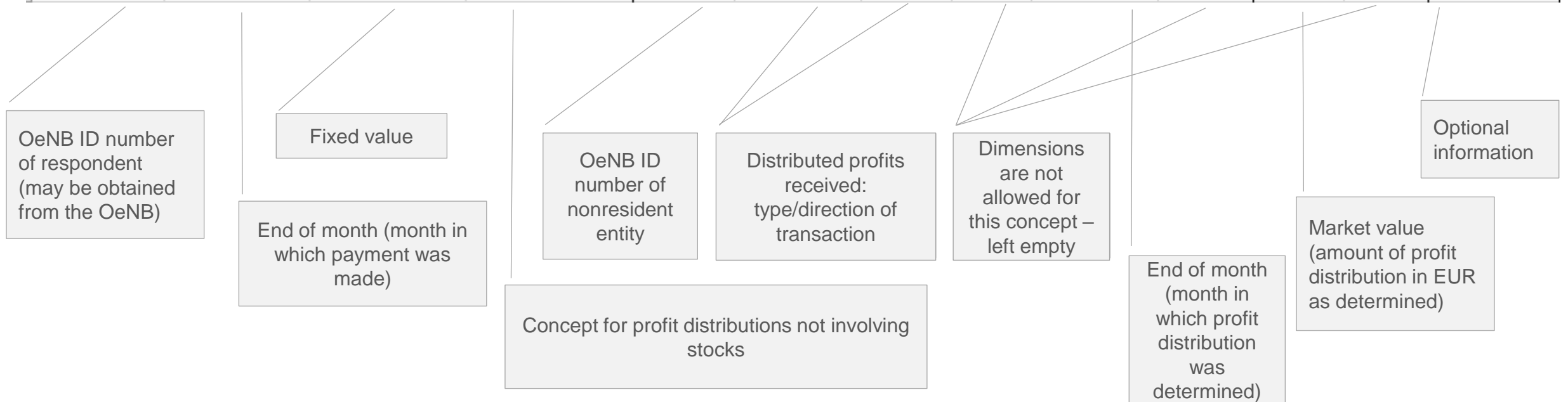
OeNB ID number of respondent (may be obtained from the OeNB)

Fixed value

End of month (month in which payment was made)

OeNB ID number of nonresident entity

Concept for profit distributions not involving stocks

Distributed profits received: type/direction of transaction

Dimensions are not allowed for this concept – left empty

End of month (month in which profit distribution was determined)

Market value (amount of profit distribution in EUR as determined)

Optional information

Abbreviations and codes are included in the Erhebungsschaubild (reporting infochart) of the Ausweisrichtlinie (reporting guideline) or in the Uploadvorlagen (upload templates).

Changes in reporting of external statistics data collection

AWBES TEMPLATE

CROSS-BORDER SHAREHOLDERS AND PARTICIPATIONS – STOCKS

AWBES: Cross-border shareholders and participations – stocks (1)

What has to be reported?

- Foreign shareholders with a share >= 10%

- Domestically controlled stock corporations

- Foreign direct investments with a share >= 10%
  - depending on reporting thresholds

- Foreign-controlled indirect investments
  - depending on reporting thresholds

AWBES – main characteristics	
Replaces:	**D6, D7**
Reporting code:	**AWBES**
Reporting threshold:	**Inward:** 10% share **Outward:** 10% + total assets >= EUR 10 million or nominal capital >= EUR 100,000
Reporting agents:	**Open reporting population (sample)**
Reporting date:	**Upon request**
Frequency:	**annually**
Reporting paths **(as recommended)**:	
MeldeWeb – online form:	☑
MeldeWeb – upload:	☑ NEW
XML:	☑ NEW

AWBES: Cross-border shareholders and participations – stocks (2)

What is new?

- Integration/merging of D6 and D7 ⇨ AWBES report

- Additional reporting paths: MS Excel or XML upload

- Collection of ISIN and of outstanding volume (listed stock corporations)

- Additional fields for direct and indirect investments:

  - Labor costs

  - Gross investment

  - Expenditure on research & development

- Collection of balance sheet data – indirect investments and respective "border-crossing identifiers"

  - Constraints for foreign branch offices and plants: must report balance sheet data only if they draw up a separate balance sheet

- Adjustment of reporting threshold for indirect investments: 20 employees **or** EUR 1 million total assets

AWBES: Cross-border shareholders and participations – stocks (3)

Reporting code (EC): Cross-border shareholders and participations – stocks (AWBES template)				
Reporting item (MO)				
Reporting date (MP)				
Information on reporting item (without ISIN or equivalent) (STANDMO)	Information on reporting item (with ISIN or equivalent) (STANDMOWK)	Information on direct investment (without ISIN or equivalent) (STANDDIR)	Information on direct investment (with ISIN or equivalent) (STANDDIRWK)	Information on indirect investment (STANDINDIR)
Participation status (BESTAT)	Participation status (BESTAT)	Participation status (BESTAT)	Participation status (BESTAT)	Participation status (BESTAT)
		OeNB ID number (IN)	OeNB ID number (IN)	OeNB ID number (IN)
		Availability of balance sheet of the investment enterprise (BILVB)	Availability of balance sheet of the investment enterprise (BILVB)	Availability of balance sheet of the investment enterprise (BILVB)
	ISIN code (WK)		ISIN code (WK)	
Type of asset (WA)	Type of asset (WA)	Type of asset (WA)	Type of asset (WA)	Type of asset (WA)
Value	Value	Value	Value	Value

AWBES: Cross-border shareholders and participations – stocks (4)

Report example 1: Determining AWBES reporting obligation

Outward investments		Inward investments	
Does your enterprise hold participations abroad?		**Does your enterprise have foreign shareholders?**	
No	Yes	No	Yes
No reporting required for outward investments, please check inward investments	Do you have at least one foreign direct investment with a share in the nominal capital of >= 10%, with a share in the nominal capital of >= EUR 100,000, or with total assets of >= EUR 10,000,000?	Do the foreign shareholds hold >= 10% of the nominal capital of your enterprise? (either 10% per shareholder or 10% in total in the case of affiliated entities, e.g. families)	No reporting required for inward investments, please check outward investments
	No Yes	Yes No	
	No reporting required for outward investments, please check inward investments **AWBES reporting obligation (outward investments)**	**AWBES reporting obligation (inward investments)** No reporting required for inward investments, please check outward investments	

→ An entity is obliged to file AWBES reports if it meets the reporting threshold for inward or outward investment stocks

→ Only the part subject to reporting must be reported

AWBES: Cross-border shareholders and participations – stocks (5)

Report example 2: Structure and mandatory information in the AWBES report

AWBES report / Parts of the report	AWBES concept	Reporting agent (listed stock corporation)			Reporting agent (all other legal forms)		
		Rerporting obligation (outward)	Reporting obligation (inward)	Reporting obligation (outward and inward)	Rerporting obligation (outward)	Reporting obligation (inward)	Reporting obligation (outward and inward)
Foreign shareholder(s)	STANDMOWK	X	X	X			
	STANDMO				X	X	X
Information on the reporting agent	STANDMOWK	X	X	X			
	STANDMO				X	X	X
Domestically-controlled stock corporations	Indicate online in the master data only		X	X		X	X
Foreign direct investment(s)	STANDDIRWK	X		X	X		X
	STANDDIR						
Foreign indirect investment(s)	STANDINDIR	X		X	X		X

For more details on the fields, see the Ausweisrichtlinie (reporting guideline).

AWBES: Cross-border shareholders and participations – stocks (6)

Report example 3: Reporting of foreign branch offices or plants

- Foreign plants or branch offices are subject to the same reporting obligations as foreign direct investment enterprises
  - If they draw up their own balance sheet:
    - Balance sheet available = Y (yes)
    - All information including balance sheet and profit and loss account must be provided
  - If they do not draw up their own balance sheet:
    - Balance sheet available = N (no)
    - A reduced set of information* must be provided
    - The end-of-period clearing account balance with this branch office must be reported in the AWFUV report
- This provision applies exclusively to foreign entities **without independent legal status**

*Erhebung (AWBES) - Grenzüberschreitende Gesellschafter und Beteiligungen – Bestände

Changes in reporting of external statistics data collection

AWFUV TEMPLATE

CROSS-BORDER ASSET AND LIABILITY STOCKS

AWFUV: Cross-border asset and liability stocks

What has to be reported?

- Loans and advances
  - broken down into: vis-à-vis banks or nonbanks, counterparties

- Current account balances, deposits

- Clearing and cash pooling accounts

- Financial leasing

- Borrowers' note loans

- Syndicated loans

- Export promotion loans

- Trade credits (extended and/or received suppliers' credits)

- Other receivables and payables

- *CRR CIs: derived from other sources*

AWFUV – main characteristics	
Replaces:	**S1, S2, S3, S4, S5, S6, S8, SA, SB, SC, SD**
Reporting code:	**AWFUV**
Reporting threshold:	**EUR 10 million**
Reporting agents:	**Open reporting population**
Reporting date:	**15th day of the month following the reporting month**
Frequency:	**monthly**
Reporting paths **(as recommended)**:	
MeldeWeb – online form:	☐
MeldeWeb – upload:	☑
XML:	☑

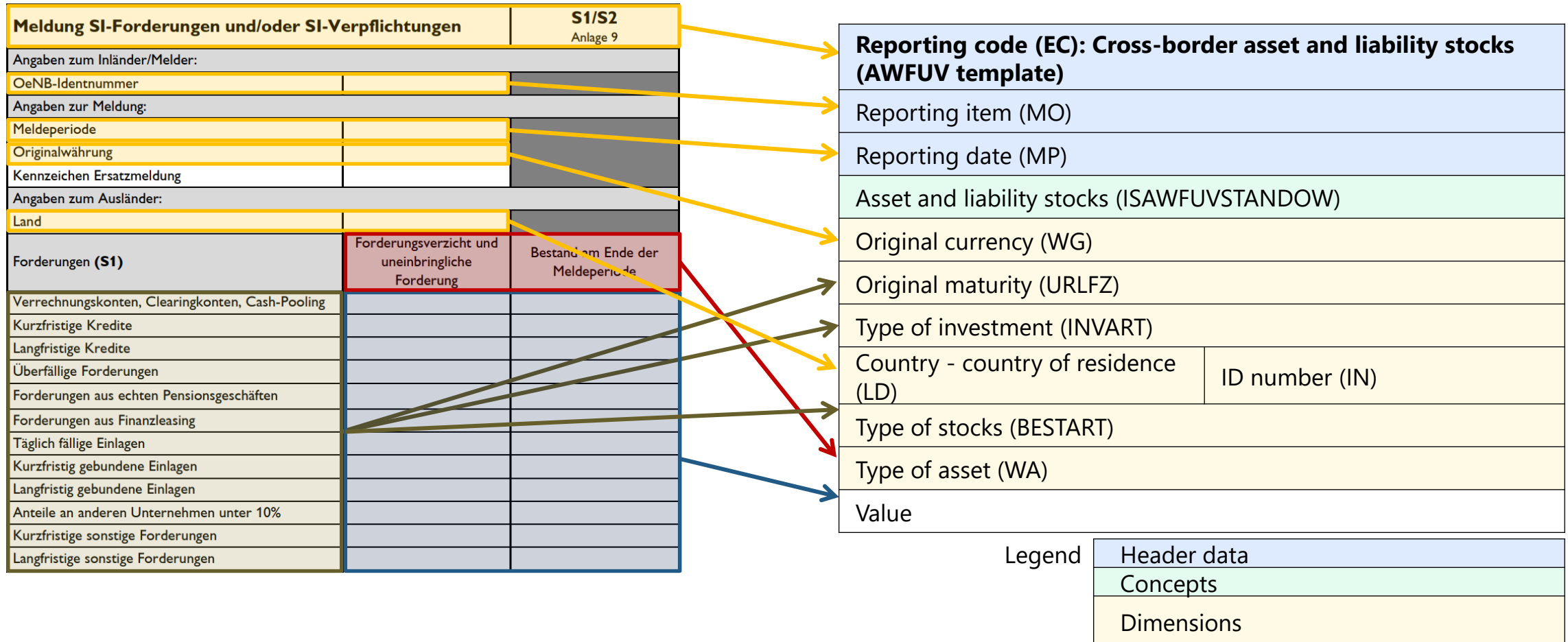# AWFUV: Cross-border asset and liability stocks (2)

What is new?

- Integration/merging ⇨ single report

  – Reduction of reporting agents/authorizations

- Integration of interest rate/waiver (S5/S6 reports)

- Integration of country/ID numbers and asset/liability stocks (S1/S3/SA/SC vs. S2/S4/SB/SD)

  – Intragroup or ad hoc breakdown of counterparties (type of relationship "business relationship")

- Reason for a transaction related to a change in stocks (remission of debt/debt forgiveness)

AWFUV: Cross-border asset and liability stocks (3)

Reporting code (EC): Cross-border asset and liability stocks (AWFUV template)	
Reporting item (MO)	
Reporting date (MP)	
Asset and liability stocks (STANDOW)	
Original currency (WG)	
Original maturity (URLFZ)	
Type of investment (INVART)	
Country - country of residence (LD)	ID number (IN)
Type of stocks (BESTART)	
Type of asset (WA)	
Value	

AWFUV: Cross-border asset and liability stocks (4)

Report example 1: Structure of the new MS Excel form

AWFUV: Cross-border asset and liability stocks (5)

Report example 2:

Mapping the old form to the new report template

AWFUV: Cross-border asset and liability stocks (6)

Report example 3: How to fill out the new MS Excel form for several business cases

- *The reporting item 1234 has an intragroup claim on ID 234576 worth USD 10,278,688 and a liability (outside the group) in France in the amount of EUR 200,000.*

Meldeobjekt	Meldestichtag	Erhebungscode	Konzeptcode	WG	URLFZ	INVART	LD	IN	BESTART	WA:FVSN	WA:NN	WA:ZINS	Kommentar
1234	30.06.2021	AWFUV	STANDOW	USD	TF	VER		23456	FORD		10278688	0,01	
1234	30.06.2021	AWFUV	STANDOW	EUR	L1+	KREDN	FR		VERPF		200000	0,03	Kreditaufnahme
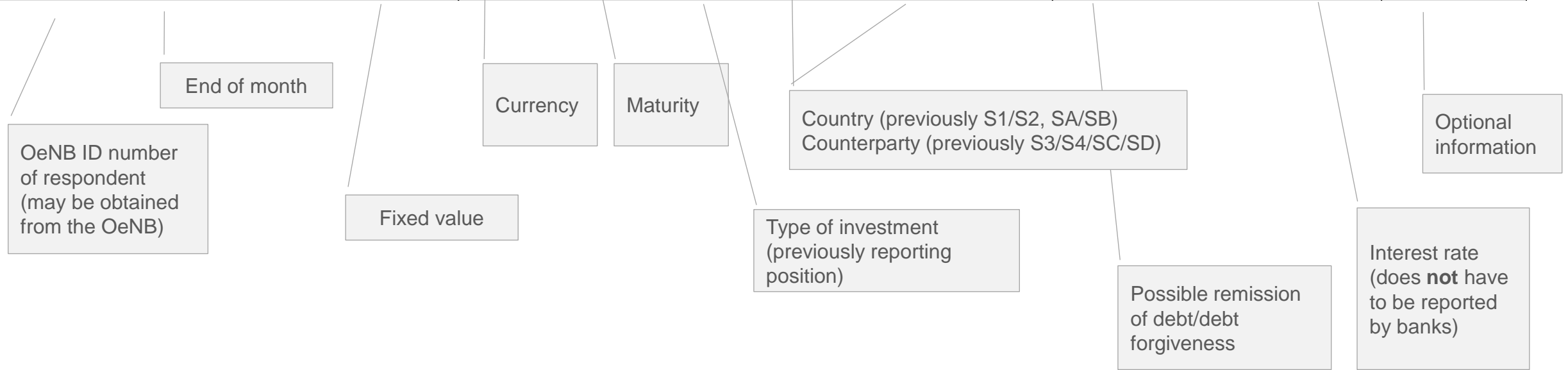
OeNB ID number of respondent (may be obtained from the OeNB)

End of month

Fixed value

Currency

Maturity

Type of investment (previously reporting position)

Country (previously S1/S2, SA/SB) Counterparty (previously S3/S4/SC/SD)

Possible remission of debt/debt forgiveness

Interest rate (does **not** have to be reported by banks)

Optional information

Abbreviations and codes are included in the Erhebungsschaubild (reporting infochart) of the Ausweisrichtlinie (reporting guideline) or in the Uploadvorlagen (upload templates).

ONB

Changes in reporting of external statistics data collection

DETAILS TO THE NEW REPORTS & EXAMPLES

PART 2: REPORTS EXCLUDING MASTER DATA (ONLINE)

Changes in reporting of external statistics data collection

AWVLM TEMPLATE

CROSS-BORDER CAPITAL TRANSFERS AND REAL ESTATE TRANSACTIONS

AWVLM: Cross-border capital transfers and real estate transactions

What has to be reported?

- Cross-border capital transfers

    - With charges: e.g. purchases and sales of licences

    - Free of charge: e.g. inheritances, gifts

- Cross-border purchases and sales of real estate

    - Property at home and abroad

- Cross-border payments related to rights for exploiting natural resources

    - Foreign counterparties

    - For example: mining and fishing rights

- Cross-border rental and leasing payments

    - Foreign counterparties

AWVLM – main characteristics	
Replaces:	L4
Reporting code:	AWVLM
Reporting threshold:	EUR 100,000
Reporting agents:	Open reporting population
Reporting date:	15th day of the month following the reporting month
Frequency:	ad hoc; monthly
Reporting paths (as recommended):	
MeldeWeb – online form:	☑
MeldeWeb – upload:	☑ NEW
XML:	☑

AWVLM: Cross-border capital transfers and real estate transactions (2)

What is new?

Additional reporting paths: MS Excel or XML upload

- Capital account: more detailed specifications in the reporting guideline

- Real estate transactions: collection of the country real estate is located in and the country of the counterparty

- Splitting the reporting position "cross-border rental and leasing payments and payments related to rights to exploit natural resources" into two separate items

AWVLM: Cross-border capital transfers and real estate transactions (3)

Reporting code (EC): Cross-border capital transfers and real estate transactions (AWVLM template)		
Reporting item (MO)		
Reporting date (MP)		
Capital transfers (TRANSVUE)	Real estate transactions (TRANSLS)	Rental and leasing payments and fees for exploiting natural resources (TRANSMPN)
Country of counterparty (LDC)	Country of counterparty (LDC)	Country of counterparty (LDC)
Transaction (GF)		Transaction (GF)
	Type of transaction (TRANSART)	
	Country of real estate (LDL)	
Type of asset (WA)	Type of asset (WA)	Type of asset (WA)
Asset	Asset	Asset

AWVLM: Cross-border capital transfers and real estate transactions (4)

Report example: How to fill out the MS Excel upload form

- *Sandra Musterfrau purchases property in southern France worth EUR 2,000,000 on June 17, 2021. The property is sold by a person resident in France. Since the sum exceeds the reporting threshold of EUR 100,000, Sandra Musterfrau must file an AWVLM report by July 15, 2021.*

Meldeobjekt	Meldestichtag	Erhebungscode	Konzeptcode	LDC	GF	TRANSART	LDL	WA:MW	Kommentar
1234	30.06.2021	AWVLM	TRANSLS	FR		ERW	FR	2000000	Erwerb eines Grundstücks

- End of month
- OeNB ID number of respondent (may be obtained from the OeNB)
- Fixed value
- Concept: Real estate transactions
- Country of counterparty
- The GF (business case) dimension does not have to filled out in the TRANSLS concept
- Country of real estate
- Market value (purchase price in EUR) has to be indicated in any case
- Optional information

Abbreviations and codes are included in the Erhebungsschaubild (reporting infochart) of the Ausweisrichtlinie (reporting guideline) or in the Uploadvorlagen (upload templates).

Changes in reporting of external statistics data collection

AWFDE TEMPLATE

CROSS-BORDER FINANCIAL DERIVATIVES

AWFDE: Cross-border financial derivatives

What has to be reported?

- Stocks and transactions for:

    - Options

        o bought/written

    - Futures

    - Forwards

    - Swaps

    - Other

- Broken down by asset class of the underlying instrument:

    - Interest rate, equity, foreign exchange and gold, credit,

      commodity

- *CRR CIs: report as presented in the Integrated Reporting Data Model, basic cube modeling*

AWFDE – main characteristics		
Replaces:	F1	
Reporting code:	AWFDE	
Reporting threshold:	EUR 1 million	NEW
Reporting agents:	Open reporting population	
Reporting date:	15th day of the month following the reporting month	NEW
		NEW
Frequency:	monthly	
Reporting paths (as recommended):		☐
MeldeWeb – online form:		
MeldeWeb – upload:		☑
XML:		☑

AWFDE: Cross-border financial derivatives (2)

What is new?

- Stocks and transactions: harmonization of frequency (monthly)
  - Reporting cutoff date (end of month), reporting date and reporting threshold (EUR 1 million)
- New dimension "asset class" (information on underlying instrument)
  - Interest rate, equity, foreign exchange and gold, credit, commodity
- Breakdown into forwards and swaps (previously other)

AWFDE: Cross-border financial derivatives (3)

Reporting code (EC): Cross-border financial derivatives (AWFDE template)	
Reporting item (MO)	
Reporting date (MP)	
Financial derivatives – stocks (STAND)	Financial derivatives – transactions (TRANS)
Country - country of residence (LD)	Country - country of residence (LD)
Type of derivative (DERART)	Type of derivative (DERART)
Asset class (AKL)	Asset class (AKL)
Type of stock (BESTART)	Transaction assignment/mapping (TRANSZ)
Type of asset (WA)	Type of asset (WA)
Value	Value

AWFDE: Cross-border financial derivatives (4)

Report example: How to correctly fill out the MS Excel upload form

Anton Mustermann sells forwards worth EUR 500,000 on June 17, 2021. In the previous reporting period, his stocks were valued at EUR 2,000,000. In light of current market conditions, he would have to file the following report.

Meldeobjekt	Meldestichtag	Erhebungscode	Konzeptcode	LD	DERART	AKL	BESTART	TRANSZ	WA:MW	Kommentar
1234	30.06.2021	AWFDE	STAND	SK	FORW	EQU	FORD		2000000	
1234	30.06.2021	AWFDE	TRANS	SK	FORW	EQU		FORD	500000	
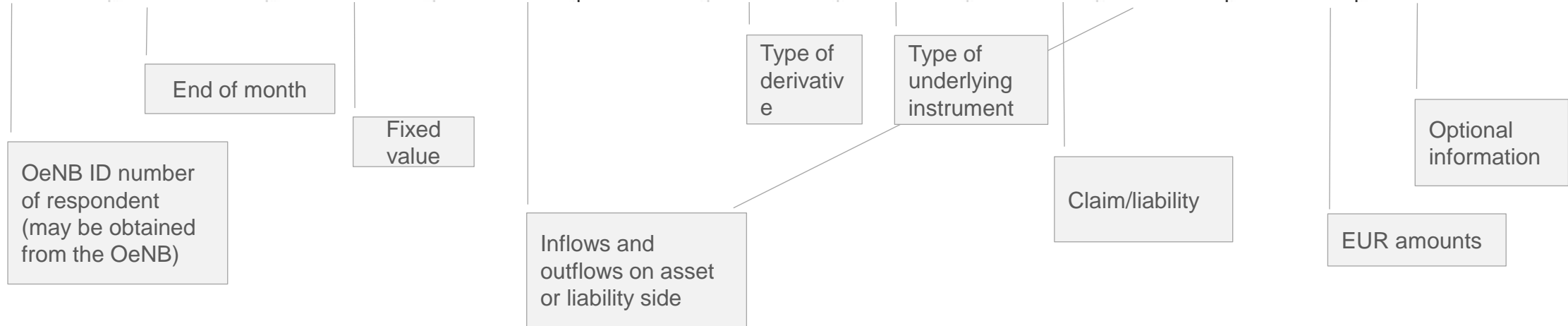
End of month

Fixed value

Type of derivative

Type of underlying instrument

Optional information

OeNB ID number of respondent (may be obtained from the OeNB)

Claim/liability

EUR amounts

Inflows and outflows on asset or liability side

Abbreviations and codes are included in the Erhebungsschaubild (reporting infochart) of the Ausweisrichtlinie (reporting guideline) or in the Uploadvorlagen (upload templates).

Changes in reporting of external statistics data collection

AWWPI TEMPLATE

DOMESTIC CUSTODY ACCOUNTS

AWWPI: Domestic custody accounts (1)

What has to be reported?

- Securities transactions and securities portfolios held or managed on behalf of investors

- Own-account holdings of securities

→ MFIs, which are subject to reporting in line with the MONSTAT securities cube (WPSC) based on the "smart cube" data model, are deemed to have met the reporting obligation related to <u>own-account holdings</u> of securities.

AWWPI – main characteristics		
Replaces:	**P1**	
Reporting code:	**AWWPI**	
Reporting threshold:	**none**	
Reporting agents:	• **MFIs** (excluding money market funds) • **Residents holding or managing securities on behalf of investors** (custody business – Article 1 para. 1 no. 5 Austrian Banking Act)	
Reporting date:	**15th day of the month following the reporting month/10th banking day**	
Frequency:	**monthly**	
Reporting paths **(as recommended)**:		☐
MeldeWeb – online form:		☐
MeldeWeb – upload:		☐
XML:		☑

AWWPI: Domestic custody accounts (2)

What is new?

- Custodians are grouped by ESA sector (which replaces "report category")

- Specification of dominance code

- SPEs and Republic of Austria separately with OeNB ID numbers

  - Information is included in standardized master data

- Gross instead of net transactions, no longer necessary to specify accrued interest separately

- Canceled: of which position "short stocks"

- Canceled: reporting of assets held in custody for domestic mutual funds

- Nominal value or no. of securities (code) integrated into type of asset

- Specification of number of custodians (only for domestic households and private foundations)

AWWPI: Domestic custody accounts (3)

Reporting code (EC): Domestic custody accounts (AWWPI template)			
Reporting item (MO)			
Reporting date (MP)			
Securities stocks (STAND)		Securities transactions (TRANS)	
ISIN code (WK)		ISIN code (WK)	
Nominal currency (NOMWG)		Nominal currency (NOMWG)	
Option 1	Option 2	Option 1	Option 2
Custodian – ESA sector (DPINESVG)	Custodian – OeNB ID number (IN)	Custodian – ESA sector (DPINESVG)	Custodian – OeNB ID number (IN)
Country - country of residence (LD)		Country - country of residence (LD)	
Custodian dominance code (DPDOM)		Custodian dominance code (DPDOM)	
		Type of transaction (TRANSART)	
Type of asset (WA)		Type of asset (WA)	
Value		Value	

AWWPI: Domestic custody accounts (4)

Report example 1: XML scheme

```xml
<?xml version="1.0" encoding="UTF-8" standalone="true"?>
<sendung xsi:noNamespaceSchemaLocation="OeNBSendungV1_2.xsd" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">
    <ersteller_id>1234</ersteller_id>
    <erstellungszeitpunkt>2021-03-16T10:16:52.789</erstellungszeitpunkt>
    <melder_id>1234</melder_id>
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        <kopfdaten>
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            <code>AWWPI</code>
            <version>2</version>
            <komplettmeldung>true</komplettmeldung>
        </kopfdaten>
        <meldungsdaten>
            <meldewerte>
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                    <dim value="Z" id="DPDOM">
                        <dim value="MGW" id="TRANSART">
                            <dim value="AT" id="LD">
                                <dim value="NN" id="WA">
                                    <dim value="USD" id="NOMWG">
                                        <dim value="1100" id="DPINESVG">
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                                            </wert>
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                                    </dim>
                                </dim>
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                </dim>
                <dim value="AT0000123456" id="WK">
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                        <dim value="MGW" id="TRANSART">
                            <dim value="AT" id="LD">
                                <dim value="MW" id="WA">
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                                        <dim value="1100" id="DPINESVG">
                                            <wert id="TRANS">
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                                            </wert>
                                        </dim>
                                    </dim>
                                </dim>
                            </dim>
                        </dim>
                    </dim>
                </dim>
                <dim value="AT0000123456" id="WK">
                    <dim value="Z" id="DPDOM">
                        <dim value="AT" id="LD">
                            <dim value="NN" id="WA">
                                <dim value="USD" id="NOMWG">
                                    <dim value="1100" id="DPINESVG">
                                        <wert id="STAND">
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                            </dim>
                        </dim>
                    </dim>
                </dim>
                <dim value="AT0000123456" id="WK">
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                        <dim value="AT" id="LD">
                            <dim value="MW" id="WA">
                                <dim value="USD" id="NOMWG">
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                                        <wert id="STAND">
                                            <zahl>10100000.00</zahl>
                                        </wert>
                                    </dim>
                                </dim>
                            </dim>
                        </dim>
                    </dim>
                </dim>
            </meldewerte>
        </meldungsdaten>
    </meldung>
</sendung>
```

Changes in reporting of external statistics data collection

AWWPA TEMPLATE

CUSTODY ACCOUNTS ABROAD, OWN HOLDINGS OF SECURITIES AND CRYPTO ASSETS

AWWPA: Custody accounts abroad, own holdings of securities and crypto assets (1)

What has to be reported?

- Own holdings of securities that are not held or managed

  in domestic custody accounts

  - Custody account abroad

  - For one's own account (e.g. held physically or in the shareholders' register)

  - Via crypto assets (e.g. blockchain)

  - Administered via another type of custody

- *Not relevant for CRR CIs*

AWWPA – main characteristics		
Replaces:	**P2**	
Reporting code:	**AWWPA**	
Reporting threshold:	**EUR 5 million**	NEW
Reporting agents:	**nonbanks**	
Reporting date:	**15th day of the month following the reporting month**	NEW
Frequency:	**quarterly**	NEW
Reporting paths **(as recommended)**:		
MeldeWeb – nil report		☑
MeldeWeb – upload:		☑
XML:		☑

AWWPA: Custody accounts abroad, own holdings of securities and crypto assets (2)

What is new?

- Standardization

  - Quarterly reports only (no more annual reports)

  - Reporting threshold (EUR 5 million)

- Specification of type of custody

- Specification of country in which custody account abroad is administered

- Canceled: reporting of transactions

- Nominal value or no. of securities (code) integrated into type of asset

AWWPA: Custody accounts abroad, own holdings of securities and crypto assets (3)

What does not have to be reported?

- Securities held or managed in a domestic custody account → they are included in <u>AWWPI</u>

- Stocks issued abroad that are held in connection with outward direct investment → <u>AWBET</u>, <u>AWBES</u>

AWWPA: Custody accounts abroad, own holdings of securities and crypto assets (4)

Reporting code (EC): Custody accounts abroad, own holdings of securities and crypto assets (AWWPA template)
Reporting item (MO)
Reporting date (MP)
Securities stocks (STAND)
ISIN code (WK)
Nominal currency (NOMWG)
Type of custody/safekeeping (VERWART)
Country of custody (LDV)
Type of asset (WA)
Value

Report example 1: Ho to fill out the upload form (general)

Meldeobjekt	Meldestichtag	Erhebungscode	Konzeptcode	WK	NOMWG	VERWART	LDV	WA:MW	WA:NN	WA:STK	Kommentar
1234	31.12.2021	AWWPA	STAND	AT0000123456	EUR	DEPOT	DE	10225000	10000000		Kauf

Fixed value

End of quarter

Securities identification number (ISIN)

Type of custody

Nominal value in nominal currency

Number of securities

Optional information

OeNB ID number of respondent (may be obtained from the OeNB)

Nominal currency (for bonds)

If administered in custody account abroad → country or else "AT"

Market value in EUR Must be specified without exception

OR

Abbreviations and codes are included in the Erhebungsschaubild (reporting infochart) *of the* Ausweisrichtlinie (reporting guideline) *or in the* Uploadvorlagen (upload templates)*.*

AWWPA: Custody accounts abroad, own holdings of securities and crypto assets (6)

Report example 2:

You are buying an Austrian government bond which is going to be managed in your custody account at Frankfurt-based.

Commerzbank.

Meldeobjekt	Meldestichtag	Erhebungscode	Konzeptcode	WK	NOMWG	VERWART	LDV	WA:MW	WA:NN	WA:STK	Kommentar
1234	31.12.2021	AWWPA	STAND	AT0000123456	EUR	DEPOT	DE	10225000	10000000		Kauf

Later, you are selling part of it:

Meldeobjekt	Meldestichtag	Erhebungscode	Konzeptcode	WK	NOMWG	VERWART	LDV	WA:MW	WA:NN	WA:STK	Kommentar
1234	31.03.2022	AWWPA	STAND	AT0000123456	EUR	DEPOT	DE	5200000	5000000		Verkauf

You are transferring the security to Austria or you are selling it completely/so much that the new stock < EUR 5 million:

Meldeobjekt	Meldestichtag	Erhebungscode	Konzeptcode	WK	NOMWG	VERWART	LDV	WA:MW	WA:NN	WA:STK	Kommentar
1234	30.06.2022	AWWPA	STAND	AT0000123456	EUR	DEPOT	DE	0	0		auf Inlandsdepot übertragen

Alternatively, you may file a nil report (MeldeWeb) or you file a voluntary report (possible for amounts under EUR 5 million).

Report example 3:

- *You are buying an equity interest in a domestic stock corporation that has a securities identification number (ISIN).*
  Your equity interest is recorded in the shareholders' register, but no physical stocks are issued.

Meldeobjekt	Meldestichtag	Erhebungscode	Konzeptcode	WK	NOMWG	VERWART	LDV	WA:MW	WA:NN	WA:STK	Kommentar
1234	31.12.2021	AWWPA	STAND	AT0000123456	EUR	EIGEN	AT	3000500		100	Beteiligung

Equity interests in a domestic stock corporation without an ISIN do not have to be reported.

Exceptions:

Insurance companies that report equity interests as securities under Solvency II using an internal securities identification number.

ӘNB

Changes in reporting of external statistics data collection
NEW REPORTING GUIDELINE WIKI (IN GERMAN ONLY*)

*for the time being, translation scheduled

Reporting guideline

https://www.oenb.at/aussenwirtschaft-wiki

Inhaltsüberblick

- Inhaltsverzeichnis
- Versionsverzeichnis
- Abkürzungsverzeichnis
- Allgemeine Bestimmungen
- Ausnahmen von der Meldepflicht
- Begriffsbestimmungen
- Erhebungsüberblick
- Metabeschreibung Erhebungsschaubild
- Stammdaten im Zusammenhang mit Meldungslegung
- Erhebung (AWBET) - Grenzüberschreitende Gesellschafter und Beteiligungen – Transaktionen
- Erhebung (AWBES) - Grenzüberschreitende Gesellschafter und Beteiligungen – Bestände
- Erhebung (AWFUV) - Grenzüberschreitende Forderungen und Verbindlichkeiten
- Erhebung (AWVLM) - Grenzüberschreitende Vermögensübertragungen und liegenschaftsbezogene Transaktionen
- Erhebung (AWFDE) - Grenzüberschreitende Finanzderivate
- Erhebung (AWWPI) - Wertpapierdepots Inland
- Erhebung (AWWPA) - Wertpapierdepots Ausland, Eigenverwahrung und Kryptoanlagen
- Rechtstexte

≋ Confluence

Suchen

Erhebung (AWBET) - Grenzüberschreitende Gesellschafter und Beteiligungen – Transaktionen

Inhalt

Suchen

- Inhalt
- Erhebungseckdaten
- Erhebungsschaubild
- Meldeinhalt
  - Meldegrenze
  - Meldeobjekt/Meldepflichtige
  - Meldestichtag/Meldeperiode
  - Anteils- und kapitalbezogene Transaktionen exkl. Gewinnausschüttungen (ohne ISIN/WK)
    - Beschreibung der Datenfelder und deren Ausprägungen
      - Ident (IN)
      - Art der Transaktion (TRANSART)
      - Transaktionsrichtung (TRANSRI)
      - Komplette Desinvestition (KDES)
      - Wertart (WA)
      - Wert
  - Anteils- und kapitalbezogene Transaktionen exkl. Gewinnausschüttungen (mit ISIN/WK)
    - Beschreibung der Datenfelder und deren Ausprägungen
      - Ident (IN)
      - Art der Transaktion (TRANSART)
      - Transaktionsrichtung (TRANSRI)
      - Komplette Desinvestition (KDES)
      - Wertpapierkennnummer (WK)
      - Wertart (WA)
      - Wert
      - Wertkommentar (optional)
  - Gewinnausschüttungen (ohne ISIN/WK)
    - Beschreibung der Datenfelder und deren Ausprägungen
      - Ident (IN)
      - Art der Transaktion (TRANSART)
      - Transaktionsrichtung (TRANSRI)

Confluence

Gewinnausschüttungen (ohne ISIN/WK)

Meldepflichtig sind grenzüberschreitende Gewinnausschüttungen und Gewinnentnahmen. Dieser Teil der Erhebung ist auszuwählen, wenn die Beteiligung nicht in Aktien gehalten wird bzw. wurde.

Sollten der Beschluss- und Zahlungszeitpunkt in unterschiedlichen Monaten liegen, sind die Meldegrenzen zur AWFUV zu beachten.

Beschreibung der Datenfelder und deren Ausprägungen

In Klammer werden die Codes der Datenfelder (Dimensionen) und deren Ausprägungen angeführt. Diese Codes werden benötigt, wenn die Meldung via Excel-Upload oder via DV-Schnittstelle (XML) übermittelt wird.

Ident (IN)

- **OeNB-Identnummer:** Hierbei handelt es sich um die OeNB-Identnummer der direkten Beteiligung oder des direkten Gesellschafters.

Art der Transaktion (TRANSART)

- **Erhaltene Gewinnausschüttung:** Bei erhaltenen Gewinnausschüttungen oder Gewinnentnahmen ist diese Art der Transaktion zu wählen. (AERHGEW)
  - darunter fallen u.a.: erhaltene Gewinnausschüttungen/Gewinnentnahmen/Dividenden, erhaltene Gewinnausschüttung in Form einer Einlagenrückzahlung (Return of Capital), erhaltene Sachausschüttungen
  - darunter fallen nicht: -
- **Bezahlte Gewinnausschüttung:** Bei bezahlten/geleisteten Gewinnausschüttungen oder Gewinnentnahmen ist diese Art der Transaktion zu wählen. (PBEZGEW)
  - darunter fallen u.a.: bezahlte/geleistete Gewinnausschüttungen/Gewinnentnahmen/Dividenden, bezahlte/geleistete Gewinnausschüttung in Form einer Einlagenrückzahlung (Return of Capital), bezahlte Sachausschüttungen
  - darunter fallen nicht: -

Transaktionsrichtung (TRANSRI)

- **Aktive Transaktion:** Hält bzw. hielt der Meldepflichtige Anteile an einer ausländischen Einheit, ist als Transaktionsrichtung *aktiv* anzugeben. (AKTIV)
- **Passive Transaktion:** Werden bzw. wurden Anteile an der meldepflichtigen Einheit durch eine ausländische Einheit gehalten, ist als Transaktionsrichtung *passiv* anzugeben. (PASSIV)

Beschlusszeitpunkt (BZP)

- Als Beschlusszeitpunkt ist der Monatsultimo des Monats anzugeben, indem die Gewinnausschüttung beschlossen wurde. (Datum)

Wertart (WA)

- **Marktwert:** Der gemeldete Transaktionswert muss der Beschlusshöhe der Gewinnausschüttung bzw. Gewinnentnahme entsprechen. Gewinnausschüttung bzw. Gewinnentnahme sind vor Abzug allfälli Steuern und Gebühren zu melden. (MW)

Changes in reporting of external statistics data collection
REPORTING PATHS & REGISTRATION

Reporting paths

MeldeWeb – online form

MeldeWeb replaces ZABIL-Online

Three reports and input/edit master data

MeldeWeb – upload

Upload of XLSX & XML files

Uploadvorlagen (upload templates)

XML via encrypted data transfer

Transmission of XML files
(see AWWPI report example)

Einrichtung als technischer Melder (Setup as technical reporting agent)

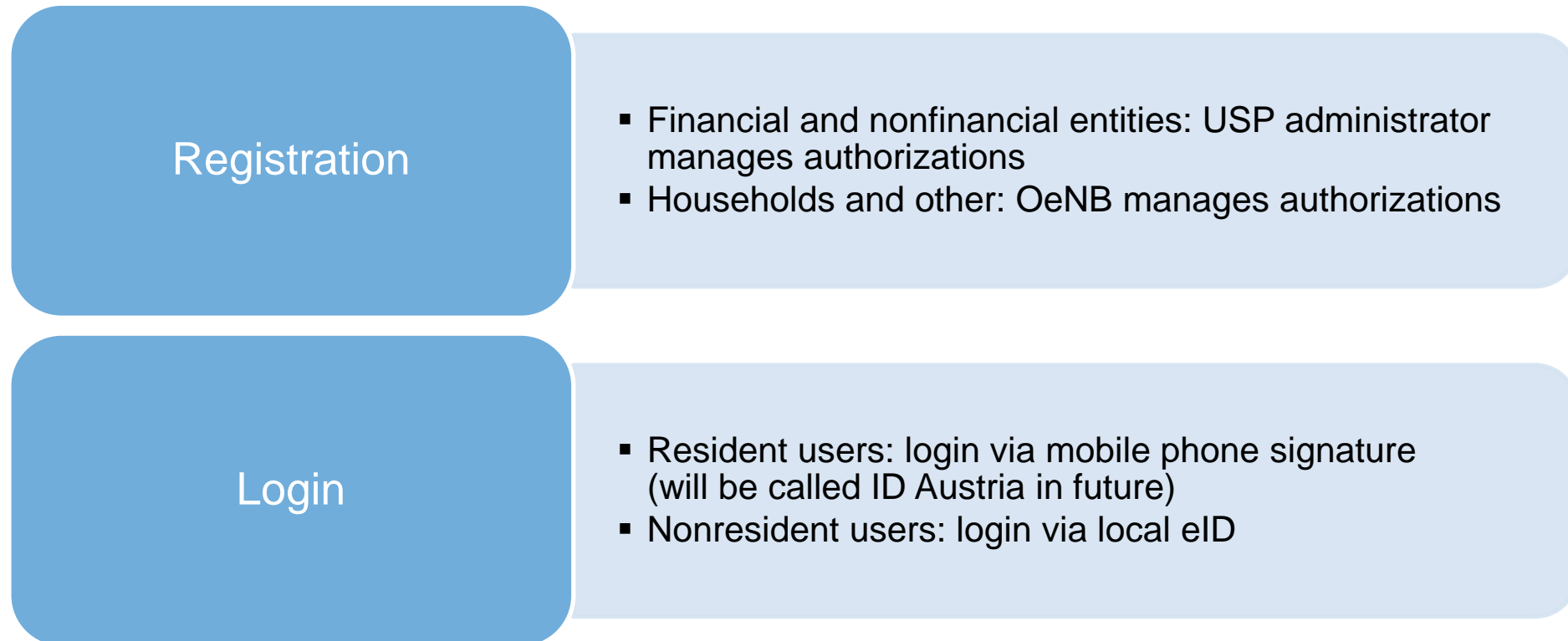# Overview of reporting paths by report and online transmission of master data

Reporting path	Master data		AWBET	AWBES	AWFUV	AWVLM	AWFDE	AWWPI	AWWPA
MeldeWeb: online form	✓		✓	✓	✗	✓	✗	✗	✗
MeldeWeb: upload	✗		✓	✓	✓	✓	✓	✗	✓
XML via encrypted data transfer	✗		✓	✓	✓	✓	✓	✓	✓
	Master data input via MeldeWeb		✓	✓	✓	✗	✗	✗	✗

✓	Reporting via this reporting path possible – recommended reporting path
✓	Reporting via this reporting path possible
✗	Reporting via this reporting path not possible

Reporting paths – registration and login

MeldeWeb application on the OeNB portal (www.myoenb.com):

- Existing users will receive e-mails if they need to make changes

Registration	• Financial and nonfinancial entities: USP administrator manages authorizations • Households and other: OeNB manages authorizations
Login	• Resident users: login via mobile phone signature (will be called ID Austria in future) • Nonresident users: login via local eID

ƎNB

Changes in reporting of external statistics data collection
QUESTIONS? PLEASE USE THE CHAT FUNCTION

Find answers here (in German only) www.oenb.at/aussenwirtschaft-meldungsupdates

Changes in reporting of external statistics data collection

HOW CAN WE HELP YOU?

How can we help you?

About which **topics** do you need more information in a follow-up event?

About which **reports** do you need more information?

Contact (1)

New reporting codes	Report titles	E-mail
AWBET	Cross-border shareholders and participations – transactions	aussenwirtschaft.BET@oenb.at
AWBES	Cross-border shareholders and participations – stocks	aussenwirtschaft.BES@oenb.at
AWFUV	Cross-border asset and liability stocks	aussenwirtschaft.FUV@oenb.at
AWVLM	Cross-border capital transfers and real estate transactions	aussenwirtschaft.VLM@oenb.at
AWFDE	Cross-border financial derivatives	aussenwirtschaft.FDE@oenb.at
AWWPI	Domestic custody accounts	aussenwirtschaft.WPI@oenb.at
AWWPA	Custody accounts abroad, own holdings of securities and crypto assets	aussenwirtschaft.WPA@oenb.at

Contact (2)

aussenwirtschaft@oenb.at

Nina Huber

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This presentation was prepared for an information event and is not being updated.
This English translation is nonbinding and intended for convenience only. In case of doubt or for current information, please refer to:
OeNB guideline on the BOP Reporting Regulation 1/2022 on cross-border capital transactions as amended.

For information on the changes in the reporting of external statistics and a set of FAQs (all in German only), see
www.oenb.at/aussenwirtschaft-meldungsupdates.

www.oenb.at

aussenwirtschaft@oenb.at

🐦 @oenb

📷 @nationalbank_oesterreich

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