Reporting Standards for BOP Reporting Regulation 1/2013

concerning

Statistical Reports on Cross-Border Capital Transactions

by the Oesterreichische Nationalbank

Statistics Department – Information Systems and Data Management

Version: 1.7

October 2015
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Version Register

This translation is based on version 1.7 of the Reporting Standards (in german).
1. **General Section**

1.1. **Balance of Payments**

The balance of payments is a systematic representation of all economic transactions during a given period between residents (including the government) of one country and residents (including the governments) of other countries.

It reflects all cross-border current account transactions and capital and financial account transactions during a specific period of time. The balance of payments is based on transfers, i.e. cross-border legal transactions that are measured at current transaction values (market prices). “Cross-border” in this context means that the legal transactions are entered into between residents and nonresidents.

The balance of payments comprises two main components – the current account, or trade balance, and the capital account, or net financial flows. The current account consists predominantly of non-financial transactions and acts as an indicator of how a country’s exports and imports are performing as well as its investment income and current transfers. The capital account illustrates how a country finances itself and how it invests.¹

The reports in **boldface type** are part of these Reporting Standards.

<table>
<thead>
<tr>
<th>Current account and capital transfers (non-financial portion)</th>
<th>Capital account (financial portion)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Import and export of goods</td>
<td><strong>Direct investment</strong></td>
</tr>
<tr>
<td>Exchange of services</td>
<td><strong>Portfolio investment</strong></td>
</tr>
<tr>
<td>Income from cross-border work</td>
<td><strong>Financial derivatives</strong></td>
</tr>
<tr>
<td>Income from investments and financing transactions abroad</td>
<td><strong>Other investment</strong></td>
</tr>
<tr>
<td>Transfer payments such as pensions and similar payment flows</td>
<td><strong>Currency reserves</strong></td>
</tr>
<tr>
<td><strong>Capital transfers</strong></td>
<td></td>
</tr>
</tbody>
</table>

Table 1: Current Account and Capital Account

¹ Additional information on the balance of payments is available at zahlungsbilanz.oenb.at
The Oesterreichische Nationalbank (OeNB) is responsible for preparing the statistics for the national balance of payments and fulfilling the requirements of international organizations. When preparing the balance of payments, the Oesterreichische Nationalbank cooperates closely with Statistik Austria. This makes it possible to utilize economies of scale and to minimize costs for the reporting entities by avoiding duplicate reports and additional surveys.

The division of tasks between the two institutions reflects their traditional areas of competence. Accordingly, Statistik Austria focuses on the real economy (the current account) and the Oesterreichische Nationalbank on the financial economy (the capital account). Statistics on Austria’s international investment position are prepared at the same time as the balance of payments. Those statistics indicate the amount of the economy’s receivables and payables due from/to other countries as of a specific reference date.

### 1.2. Legal Mandate


- the Austrian balance of payments;
- statistics on the international investment position;
- statistics on direct investment; and
- all statistics representing the external sector in the context of the above statistics;

and make them suitably accessible to the public. These statistics are published on the OeNB’s website, among other places.

To fulfill its legal mandate, the OeNB is authorized by Article 6 para. 2 Exchange Control Act 2004 to request information and reports from resident natural and legal persons as well as from other resident institutions having legal personality.

Under Article 6 para. 3 Exchange Control Act 2004, the OeNB must prescribe, by way of regulation, the dates of return for, and the form and breakdown of, the data to be submitted. The OeNB complies with this obligation by means of BOP Reporting Regulation 1/2013 (see Section 8.1).
1.3. Scope of the Reports

These Reporting Standards cover reports on cross-border direct investment, portfolio investment, cross-border other investment, cross-border real estate transactions and capital transfers as well as cross-border financial derivative transactions in accordance with Sections 2 to 6 and reporting templates 1 to 20 in the Annex.

Overview

<table>
<thead>
<tr>
<th><strong>Direct investment (Section 2)</strong>: This refers to the acquisition of shares in enterprises, including branch offices and permanent establishments, for the purpose of exercising influence over the management of the company. The investment must make up at least 10% of the share capital.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Portfolio investment (Section 3)</strong>: Portfolio investment covers investment in securities, unless the investment is made to create a direct investment. Portfolio investment includes shares and other equity as well as debt securities.</td>
</tr>
<tr>
<td><strong>Other investment (Section 4)</strong>: This item covers capital transactions that cannot be allocated to other financial instruments. In particular, other investment refers to cross-border corporate financing, loans and credit facilities, bank deposits (demand deposits, time deposits, savings deposits) and trade credits.</td>
</tr>
<tr>
<td><strong>Financial derivatives (Section 5)</strong>: Financial derivatives primarily relate to cross-border investment in options, futures, forward rate agreements and interest-rate and currency swaps.</td>
</tr>
<tr>
<td><strong>Real estate transactions and capital transfers (Section 6)</strong>: These are cross-border transactions involving properties/real estate and capital transfers.</td>
</tr>
</tbody>
</table>

Table 2: Overview of the Reports
1.4. Purpose of the Reports

The statistics referred to in Section 1.2 depict the cross-border transactions and positions of the Austrian economy and serve monetary and economic policy purposes, in particular preparation of the balance of payments.

The fundamental principles of the system are, on the one hand:

- to meet international supply obligations to the ECB, the European Union (EU) and the International Monetary Fund (IMF);
- to safeguard the quality standards of Austrian external sector statistics;

and on the other:

- to facilitate reporting for enterprises on the basis of estimates and calculations supplied by the OeNB, and to adapt reporting regulations to the information available at the enterprises;
- to utilize public administrative data;
- to take advantage of economies of scale via cooperation with Statistik Austria;
- to establish and adapt reporting thresholds and select test cases.

Beyond the statutory obligation to prepare reports, the reporting entities themselves benefit from the collection of statistics:

- directly, because the extensive statistical data stock of the Oesterreichische Nationalbank and Statistik Austria gives enterprises and their interest groups access to valuable information for their business operations; and
- indirectly, because the balance of payments supports a multitude of functions for the economy as a whole and, on an international basis, serves as an important benchmark for assessing Austria as a business location.

The wide range of information contained in the balance of payments translates into detailed knowledge on countries, market segments, financing arrangements and economic sectors, which serves as the basis for making corporate decisions and for the work of interest groups.

Hence high-quality, reliable statistics contribute to the attractiveness of Austria as a business location. The balance of payments also forms the basis for the national accounts, which are used to calculate key indicators such as gross domestic product (GDP).
1.5. Confidentiality

The data collected by the OeNB may only be used for statistical purposes and must be kept strictly confidential in accordance with Article 6 para. 4 Exchange Control Act 2004. The obligation to maintain banking secrecy pursuant to Article 38 of the Banking Act (Bankwesengesetz – BWG) does not prejudice the OeNB’s right to obtain these data (Article 6 para. 8 Exchange Control Act 2004) (see Section 8.1).

For details on the specific use of data on portfolio investment, see Section 3.

1.6. Submission of the Reports

The reports are to be submitted electronically in line with the technical standards defined. Those standards and the reporting instructions are explained in these Reporting Standards; they may also be downloaded from www.zahlungsbilanz.oenb.at.

The reports must be prepared in German.

<table>
<thead>
<tr>
<th>Reporting paths</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>File transfer via Connect Direct (secure reporting)</strong></td>
<td>You may choose to convey your data to the OeNB using the “Connect Direct” software developed by Sterling Commerce. This involves a line-encrypted file transfer from router to router, a method used to transfer large quantities of data between data centers.</td>
</tr>
<tr>
<td><strong>ZABIL online (with certificate)</strong></td>
<td>The OeNB offers an online application for submitting reports via which respondents can enter their data manually. The app includes several functions, such as replicating data reported in previous periods as well as options to print out the reports completed online and to follow the progress of the report from submission by the reporting entity to appearance in the balance of payments system of the OeNB. Access to the application is protected by user ID and password in addition to additional security mechanisms such as the use of software-based client certificates.2</td>
</tr>
<tr>
<td><strong>ZABIL online (with mobile phone)</strong></td>
<td>The process for logging in via ZABIL online (with mobile phone signature) is identical to the process for logging in via ZABIL online</td>
</tr>
</tbody>
</table>

2 The instruction sheet for submitting reports via the Internet can be downloaded from www.oenb.at/ – Statistik und Melderservice – Melderservice – Meldungen Außenwirtschaftsstatistik – So können Sie melden (in German only).
signature) (with certificate), the only difference being that the mobile phone signature serves as a third security mechanism (in addition to user ID and password).

ZABIL online light (without certificate)

The OeNB also offers the option to submit reports online without a certificate. In such case, the template documents are shown as a list. The advantage of this is that the amounts for each template can be recorded at one time in the list and submitted.

Access to the application is protected by user ID and password.

The **excel upload function** allows you to send reports on other investment (SA-SD, S1-S6), securities holdings (P2), investment funds (IF) and current accounts (L5-L9) to the OeNB using Excel sheets prepared in your local environment.

"OeNBSendung" for common data model (only for credit institutions)


Table 3: Reporting Paths

Alternatively, the reports may be submitted in hard copy using report forms. The report forms and the reporting instructions may be obtained free of charge from the OeNB (Otto-Wagner-Platz 3, 1090 Vienna, Statistics Department – Information Systems and Data Management; keyword: “balance of payments”).

### 1.7. Reporting Regulations

<table>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>Rounding of figures</strong></td>
</tr>
<tr>
<td><strong>Transactions reports</strong></td>
</tr>
<tr>
<td><strong>Reports on stocks</strong></td>
</tr>
<tr>
<td><strong>Reporting currency</strong></td>
</tr>
<tr>
<td>------------------------</td>
</tr>
<tr>
<td>Reports on direct investment, financial derivatives, real estate transactions and capital transfers are to be made in euro.</td>
</tr>
<tr>
<td>Reports on other investment and trade credits as well as on interest income and expense from other investment are to be made in the original currency.</td>
</tr>
<tr>
<td><strong>Reports in euro or euro equivalents.</strong></td>
</tr>
<tr>
<td>Foreign currency amounts stated in transaction reports are to be converted into euro at the ECB reference rate prevailing on the date of the transaction.</td>
</tr>
<tr>
<td>For reports on stocks to be made in euro or euro equivalents, foreign currency amounts are to be converted at the ECB reference rate prevailing on the reporting cutoff date.</td>
</tr>
<tr>
<td><strong>ECB reference rate</strong></td>
</tr>
<tr>
<td>Currencies for which the European Central Bank does not publish reference exchange rates are to be converted using the mid-market rate on the reporting cutoff date.</td>
</tr>
<tr>
<td><strong>Reports in the original currency</strong></td>
</tr>
<tr>
<td><strong>Reporting deadline</strong></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td><strong>Error report</strong></td>
</tr>
</tbody>
</table>
| | PLEASE NOTE: An error report results in deletion of the entire original report. You must therefore restate all reportable
transactions for the reporting period in question.

In addition, an error report will be requested when the OeNB is not able to process the report due to technical errors (requesting a duplicate of the report) or content-related errors (rejection of the report).

The qualifier for an error report is “E.”

A supplementary report will be requested when it is necessary to make another report to the OeNB because content is missing from the original report (partial delivery or incomplete report).

**Supplementary reports may only be made for reports P1, P2, P3, P4, P5 and P6.**

If a correction or supplemental entry affects more than one reporting section, the letter “K” is to be added to each (lowest-level) reporting section. The lowest-level reporting section for supplementary reports is — in the case of reports on securities holdings — a custody account.

Should you identify an erroneous or incomplete report for which you would like to prepare a supplementary report, we ask that you inform the OeNB (Statistics Department – Information Systems and Data Management) by phone or email without delay.

The qualifier for the supplementary report is “K”.

If the tax ID or commercial register number of a foreign entity is required to be filled out on the template as part of the primary data to be reported, the number to be provided is the one assigned by the country in which the nonresident is domiciled. This requirement applies only to nonresidents domiciled in the European Economic Area or Switzerland. All other nonresidents who are not domiciled in the European Economic Area or Switzerland are not required to provide a tax ID or commercial register number.

| Table 4: Overview of Reporting Regulations |
1.8. Reporting Obligation

Entities required to provide information (reporting agents) may use the services of a duly authorized agent. On the OeNB’s request, the authorized agent must provide evidence of the existence of the authorization. Irrespective of the existence of any such authorization, the OeNB is entitled to address requests for further information or corrections and other inquiries directly to the reporting agents.

If a resident uses the services of a trustee for reports, the trustor (the resident) must submit the reports. If a resident trustee is commissioned by a nonresident reporting agent, the resident trustee must submit the reports.

The reporting obligations applicable to resident branch offices of nonresidents are equivalent to those for residents.

The reporting agents must complete the reports to the best of their knowledge and submit them to the OeNB by the reporting deadlines.

Violations of reporting obligations represent an administrative offense under Article 10 Exchange Control Act 2004 and may be punished by a fine of up to EUR 5,000 (see Section 8.1).
### 1.9. Revisions to BOP Reporting Regulation 1/2013

<table>
<thead>
<tr>
<th>Template</th>
<th>Reporting threshold</th>
<th>Reporting date</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>D1</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| Old      | EUR 100,000         | 20th day of the following month | • Equity transactions associated with outward direct investment  
• Equity transactions associated with inward direct investment  
• Profit distributions received and made |
| New      | EUR 500,000         | 15th day of the following month | • (A) Equity investments  
• (B) Equity disinvestments  
• (C) Purchase of shares  
• (D) Sale of shares  
• (E) Profit distribution  
• (F) Equity disinvestment in connection with a liquidation |
| P1       |                     | x              |        |
| New      | x                   | x              | • Country of the nonresident account holder  
• New custody account for nonresident depositors  
• Fair value of respondents’ own holdings, nominal currency  
• Short positions for own holdings |
| P6       |                     |                |        |
| New      | EUR 10,000,000      | Within 35 banking days of reporting cutoff date | New template |
| S1-S4    |                     |                |        |
| Old      | EUR 3,000,000       | 15th day of the following month |        |
| New      | EUR 10,000,000      | 15th day of the following month | • Shares of less than 10% in other enterprises  
• Shares of less than 10% in own enterprises |
| SA-SD    |                     |                |        |
| Old      | EUR 5,000,000       | 15th day of the following month |        |
| New      | EUR 10,000,000      | 15th day of the following month |        |
| F1 holdings |                  |                |        |
| Old      | EUR 1,000,000       | 15th day of the following month |        |
| New      | EUR 5,000,000       | 15th day of the following month |        |
| L4       |                     |                |        |
| Old      | EUR 100,000         | 20th day of the following month | Cross-border payments for rights to use natural resources, for example: payments for licenses to use land for mining, fishing, forestry, etc. |
| New      | EUR 100,000         | 15th day of the following month |        |

Table 5: Comparison of the Old and New Reporting Regulations
## 1.10. Overview of Key Report Details

<table>
<thead>
<tr>
<th></th>
<th>D1</th>
<th>D6</th>
<th>D7</th>
<th>S1-S4</th>
<th>S5-S6</th>
<th>S7</th>
<th>SA-SD</th>
<th>F1 Payments received/made</th>
<th>F1 holdings</th>
<th>L4</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Reporting threshold</strong></td>
<td>EUR 500,000</td>
<td>&gt;10% of share capital</td>
<td>&gt;10% of share capital</td>
<td>EUR 10 million</td>
<td>-</td>
<td>(MONSTAT reporting requirement)</td>
<td>EUR 10 million</td>
<td>EUR 1 million</td>
<td>EUR 5 million</td>
<td>EUR 100,000</td>
</tr>
<tr>
<td><strong>Reporting date</strong></td>
<td>15th of following month</td>
<td>As requested</td>
<td>As requested</td>
<td>15th of following month</td>
<td>15th of following month</td>
<td>15th of following month</td>
<td>15th of following month</td>
<td>15th of following month</td>
<td>15th of following month</td>
<td></td>
</tr>
<tr>
<td><strong>Frequency</strong></td>
<td>Upon occurrence/monthly</td>
<td>Annually</td>
<td>Annually</td>
<td>Monthly</td>
<td>Upon occurrence/monthly</td>
<td>Monthly</td>
<td>Monthly</td>
<td>Monthly</td>
<td>Quarterly</td>
<td>Upon occurrence/monthly</td>
</tr>
<tr>
<td><strong>Criteria for allocation to a reporting period</strong></td>
<td>Month in which transaction occurred</td>
<td>Balance sheet date</td>
<td>Balance sheet date</td>
<td>Holdings at month’s end</td>
<td>Due date</td>
<td>Holdings at month’s end</td>
<td>Holdings at month’s end</td>
<td>Date posted</td>
<td>Date posted</td>
<td>Month in which transaction occurred</td>
</tr>
<tr>
<td><strong>Report under reporting threshold</strong></td>
<td>Permissible; mandatory for disinvestments</td>
<td>Upon request</td>
<td>Upon request</td>
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<td>P6</td>
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<td>Last day of following month</td>
<td>15th of following month</td>
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Table 6: Overview of Key Report Details
2. Report on Direct Investment

2.1. Report on Direct Investment Transactions (D1)

2.1.1. Scope

This report covers cross-border direct investment transactions

a) related to outward direct investment; and
b) inward direct investment;

as shown in template D1 (Annex 1).

Together with the Report on Direct Investment Transactions,

- when a direct participation is initially reported and
- upon each change in the participation data;

the relevant primary data is to be reported using the Report on Primary Data of Outward Direct Investment as shown in template D2 (Annex 2) and/or using the Report on Primary Data of Inward Direct Investment as shown in template D3 (Annex 3), unless the primary data was already reported to the OeNB based on the Banking Act.

PLEASE NOTE: Instructions on the scope of the report can be found in the section on definitions and examples of report scope (see Section 2.1.6).

2.1.2. Reporting Agents

Residents making direct investments abroad (outward direct investment) or receiving direct investments from abroad (inward direct investment) must submit reports if their investments exceed the reporting threshold of EUR 500,000 specified in Section 2.1.3.

Exemple 2.1: Reporting agents

A natural person from Austria purchases 20% of the shares in a Swiss enterprise EUR 700,000. The remaining 80% of the shares are acquired by a resident enterprise for EUR 2.8 million. Therefore, both the private individual and the resident enterprise must submit a Report on Direct Investment Transactions.

The direct investment transaction (one per resident) is to be reported as shown in template D1 (Annex 1) as a “(C) Purchase of shares” (outward direct investment). In addition, a Report on Primary Data of Outward Direct Investment as shown in template D2 (Annex 2) must be submitted for each resident, since the investment involves an initial participation and the data on the nonresident enterprise must therefore be reported.
Exemple 2.2: No reporting obligation

A resident enterprise (1) makes a 5% investment in a Spanish enterprise (2).

This transaction is not subject to D1 reporting obligations, since the outward direct investment would only be reportable if the resident (1) had invested in the nonresident enterprise (2) in an amount equal to at least 10% of the voting equity capital.

However, the transaction must be reported in the Report on Other Investment Claims and/or Liabilities under “Participations of less than 10% in other enterprises” as shown in template S1 (Annex 9).

2.1.2.2. Authorization of agents

Entities required to provide information (reporting agents) may use the services of a duly authorized agent. On the OeNB’s request, the authorized agent must provide evidence of the existence of the authorization. The OeNB is entitled to address requests for further information or corrections and other inquiries directly to the reporting agents.

Exemple 2.3: Authorization of agents

A resident enterprise (1) purchases an enterprise (2) in Norway for EUR 3 million, giving it a shareholding of 87%. The resident enterprise (1) authorizes an Austrian tax consultant to execute the purchase and report the transaction. Thus the reporting obligation applies to the resident enterprise (1), but it may be fulfilled by the authorized tax consultant.

The tax consultant can now report the direct investment transaction to the OeNB as a “(C) Purchase of shares” on behalf of enterprise (1) as shown in template D1 (Annex 1). In addition, a Report on Primary Data of Outward Direct Investment as shown in template D2 (Annex 2) must be submitted, since the investment involves an initial participation.
2.1.2.3. Fiduciary relationships

If a resident uses the services of a trustee for outward direct investments, the resident trustor must submit the reports.

If a resident trustee is involved in an inward direct investment, the resident trustee must submit the reports.

Exemple 2.4: Fiduciary relationship

Outward direct investment:

A resident enterprise (1) plans to purchase an enterprise (2) in Hungary (outward direct investment). The resident uses the services of a Hungarian trustee for the transaction. The reports must be submitted by the resident trustor, i.e. the resident enterprise (1).

Inward direct investment:

A resident trustee represents – on a fiduciary basis – a closed real estate fund made up of a number of nonresident shareholders. The closed real estate fund invests in a resident enterprise. The resident trustee thus appears to be a direct shareholder, even though the shares in the resident enterprise are actually held by a number of nonresident shareholders. Therefore, the resident trustee must meet the reporting obligation and report the cross-border “(C) Purchase of shares“ in the Report on Direct Investment Transactions as shown in template D1 (Annex 1) and/or “Participations of less than 10% in other enterprises” as shown in template S2 (Annex 9).

2.1.3. Reporting Threshold

Transactions must be reported if their value equals or exceeds EUR 500,000 or the euro equivalent per transaction.

Direct investment transactions that result in liquidation of a direct investment already included in a transaction report or a report on stocks (such as sale of a participation, disinvestment/liquidation of an enterprise) are not subject to a reporting threshold. These reports are mandatory.

Nil reports need only be sent on request.
Exemple 2.5: Transaction exceeds the reporting threshold

On October 18, a resident enterprise (1) receives a profit distribution in the amount of CAD 2 million from a Canadian enterprise in which it has a direct investment (2).

Since the report must be submitted in euro, the foreign currency amount must be converted.

A conversion rate of EUR 1 = CAD 1.2915 is assumed:

\[
\text{CAD 2,000,000} / 1.2915 = \text{EUR 1,548,587}
\]

The direct investment transaction exceeds the reporting threshold (EUR 500,000) and thus falls under the reporting obligation. It must therefore be included in the Report on Direct Investment Transactions by the resident subject to reporting requirements as a “(E) Profit distribution” (profit distribution received from an outward direct investment) as shown in template D1 (Annex 1).
**Exemple 2.6:  Sale below the reporting threshold**

In February, an Austrian enterprise (1) buys 100% of the shares in a Slovenian enterprise (2) for EUR 600,000 and in June sells the Slovenian subsidiary (2) for **EUR 400,000**.

The purchase of shares must be reported by the resident enterprise (1) in the Report on Direct Investment Transactions as a “(C) Purchase of shares” for the February reporting period (outward direct investment) as shown in template D1 (Annex 1).

The sale of shares for EUR 400,000 must be reported by the resident enterprise subject to reporting requirements (1) in the Report on Direct Investment Transactions as a “(D) Sale of shares” for the June reporting period (outward direct investment) as shown in template D1 (Annex 1). **The direct investment transaction is not subject to a reporting threshold, since the shares sold were in a subsidiary that had already been reported.**

PLEASE NOTE: When stating the equity capital (nominal capital) share in euro and in percent, a value of “zero” is to be entered since shares are no longer held in the subsidiary.
Exemple 2.7: Liquidation below the reporting threshold

A resident enterprise (1) liquidates a Norwegian subsidiary (2) and receives liquidation proceeds of **EUR 1.00**. The nonresident enterprise had been included in the Report on Direct Investment Stocks (D7 – stocks of Austrian direct investments abroad) for the previous year.

The transaction must be reported by the resident enterprise (1) in the Report on Direct Investment Transactions as an “(F) Equity disinvestment in connection with a liquidation” as shown in template D1 (Annex 1). **The direct investment transaction is not subject to a reporting threshold, since it involves the liquidation of a direct investment already reported in the Report on Direct Investment Transactions.**

**PLEASE NOTE:** When stating the equity capital (nominal capital) share in euro and in percent, a value of “zero” is to be entered since the subsidiary has been liquidated.

2.1.4. Reporting Period

Reports are made whenever a transaction occurs. The reporting period is the month in which the direct investment transaction took place and was entered in the books.

The data must be transmitted to the OeNB by the 15th calendar day of the month following the transaction. If the reporting deadline falls on a Saturday, a Sunday or a legal holiday, the deadline will be extended until the following workday.
Exemple 2.8: Reporting period

On October 18, a resident enterprise (1) receives a profit distribution from a Canadian enterprise (2). The direct investment of EUR 1,548,587 exceeds the reporting threshold of EUR 500,000 and must therefore be reported by the resident (1) as a “(E) Profit distribution” (profit distribution received from an outward direct investment) as shown in template D1 (Annex 1).

The reporting period is the month in which the direct investment transaction was made (October). The report must be transmitted to the OeNB by no later than November 15.

The date of the transaction is the date upon which the claim or liability subject to reporting requirements was incurred and NOT the date upon which it falls due. It is permissible to approximate the date of incurrence (e.g. payment date) if determining the exact date would involve unreasonable effort.

Exemple 2.9: Determining the date of the transaction

On October 22, a resident enterprise (1) and a Hungarian enterprise (2) enter into an agreement stipulating that enterprise (1) will acquire 50% of the Hungarian enterprise (2) effective November 10 (outward direct investment starting on the effective date of the agreement, which is also the date on which the transaction is entered in the books). The price for purchasing the shares is EUR 875,000. The two enterprises also stipulate in the agreement that the purchase price will not fall due until December 30.

Since the date of the transaction is determined by the date of transfer of ownership (date of entry in the books), the reporting period for the transaction is the month of November.

The direct investment transaction must be reported by the resident enterprise (1) as a “(C) Purchase of shares” (outward direct investment) as shown in template D1 (Annex 1). In addition, a Report on Primary Data of Outward Direct Investment as shown in template D2 (Annex 2) must be submitted, since the investment involves an initial participation.

The report must be transmitted to the OeNB by no later than December 15.
2.1.5. Reporting Regulations

Foreign currency amounts are to be converted into euro on the date of the transaction at the ECB reference rate. Currencies for which the European Central Bank does not publish reference exchange rates are to be converted using the mid-market rate on the reporting cutoff date.

The ECB reference rates and mid-market exchange rates may be obtained from [www.oenb.at](http://www.oenb.at) – Statistics and Reporting – Statistical Data – Interest Rates and Exchange Rates.

**Exemple 2.10: Converting the direct investment transaction amount into EUR**

On March 2, a resident enterprise (1) forms a Canadian enterprise (2) and contributes equity in the amount of CAD 12 million.

Since the transaction is to be reported in euro, the resident enterprise (1) must convert the foreign currency amount of CAD 12 million at the ECB reference rate prevailing on March 2.

**A conversion rate of EUR 1 = CAD 1.2875 is assumed:**

\[ \text{CAD} \ 12,000,000 / 1.2875 = \text{EUR} \ 9,320,388 \]

The direct investment transaction must be reported by the resident enterprise (1) as an “(A) Equity investment” (outward direct investment) as shown in template D1 (Annex 1).

The resident subject to reporting requirements (1) must also submit a Report on Primary Data of Outward Direct Investment as shown in template D2 (Annex 2), since the transaction involves a new direct investment (new formation) and the data on the nonresident enterprise must therefore be reported.
2.1.6. Definitions and Examples of Report Scope

2.1.6.1. Direct investment

Direct investment is the participation of a natural or legal person (direct investor) domiciled in country A in an enterprise (direct investment enterprise) located in country B with the objective of establishing long-term economic relations and influencing the management of the enterprise (cf. Article 228 of the Commercial Code – Unternehmensgesetzbuch (UGB)).

Direct investment includes equity capital contributed by legal persons, partnerships or civil-law associations as well as atypical. Likewise, it covers investment in branch offices, permanent establishments and operational facilities that are not legally independent.

To determine their direct investment relationships, credit institutions may use the definitions contained in part A1b (participations and equity shares) of the Asset, Income and Risk Statement (Article 74 paras. 1 and 7 Banking Act).

When a resident holds at least 10% of the voting equity capital in a nonresident enterprise, the investment is an outward direct investment subject to reporting requirements.

Exemple 2.11: Outward direct investment

A resident enterprise (1) forms a Canadian enterprise (2). This is an outward direct investment.
When a nonresident holds at least 10% of the voting equity capital in a resident enterprise, the investment is an **inward direct investment** subject to reporting requirements.

**Exemple 2.12: Inward direct investment**

A resident enterprise (1) is wholly owned by a German enterprise (2). This is an **inward direct investment**.
2.1.6.2. Direct/indirect participation

A direct participation is characterized by the investor holding a direct stake in the equity capital (nominal capital) of the direct investment enterprise without the involvement of a holding company or another enterprise.

**Exemple 2.13: Direct participation**

A resident enterprise (1) forms a Canadian enterprise (2) (outward direct investment). Since this is a new formation, it constitutes a direct participation for the resident enterprise (1), since it holds 100% of the equity capital of the Canadian enterprise (2) and no holding companies or other enterprises are involved.

An indirect participation exists when a direct investment relationship does not involve a direct participation:

1. for outward direct investment, all participations held abroad by the nonresident direct investment enterprise; as well as
2. all participations held abroad by residents through third-party residents; and
3. for inward direct investment, all nonresident group enterprises not associated with the resident direct investment enterprise via direct capital linkages.

PLEASE NOTE: Transactions involving indirect investment participations, such as contributions to second-tier subsidiaries, must be reported as direct investment participation transactions!

Contributions to second-tier subsidiaries associated with outward direct investment:
Exemple 2.14: Contribution to a second-tier subsidiary via a nonresident subsidiary (outward direct investment)

A resident enterprise (1) holds 100% of the shares in a Canadian enterprise (2). This is a **direct participation** since no holding companies or other enterprises are involved.

The Canadian enterprise (2) in turn holds 50% of the shares in an enterprise in the U.S.A. (3). The relationship of the Austrian enterprise (1) to the U.S. enterprise (3) represents an **indirect participation** due to the intermediary position of the Canadian enterprise (2).

The resident enterprise (1) transfers EUR 3.5 million to the U.S. second-tier subsidiary enterprise (3) as a contribution to a second-tier subsidiary.

The contribution to a second-tier subsidiary from the resident enterprise (1) to the U.S. second-tier subsidiary (3) **must be reported as a transaction with the direct participation, i.e. as a transaction with the Canadian subsidiary (2). This is because contributions to second-tier subsidiaries must always be recorded with the direct participation.**

The resident enterprise (1) must therefore report an “(A) Equity investment” in the direct Canadian subsidiary (2) (outward direct investment) as shown in template D1 (Annex 1).
Exemple 2.15: Contribution to a second-tier subsidiary via a resident subsidiary (outward direct investment)

A resident enterprise (1) has a stake of 100% in another resident (2) (resident subsidiary (2)). This is a **direct participation**. Resident subsidiary (2) in turn holds 75% of the shares in an Italian enterprise (3). The relationship of resident enterprise (1) to the Italian second-tier subsidiary enterprise (3) represents an **indirect participation** due to the intermediary position of resident subsidiary (2).

Enterprise (1) transfers EUR 15 million to the Italian second-tier subsidiary enterprise (3) as a contribution to a second-tier subsidiary.

Resident subsidiary (2) must report a contribution to a second-tier subsidiary from resident enterprise (1) to the Italian second-tier subsidiary enterprise (3). The transaction must be reported as a transaction between resident subsidiary (2) and the Italian direct investment enterprise (3). **Contributions to second-tier subsidiaries are always recorded with the direct participation.**

Resident subsidiary (2) must therefore report an “(A) Equity investment” in the Italian enterprise (3) (outward direct investment) as shown in template D1 (Annex 1).
Contributions to second-tier subsidiaries associated with inward direct investment:

**Exemple 2.16: Contribution to a second-tier subsidiary via the nonresident parent (inward direct investment)**

A German enterprise (2) holds 100% of the shares in an Austrian enterprise (1). Their relationship constitutes a *direct participation*. A French enterprise (3) holds 100% of the shares in the German enterprise (2). The relationship between the French enterprise (3) and the resident enterprise (1) represents an *indirect participation*.

The resident enterprise (1) receives a contribution to a second-tier subsidiary in the amount of EUR 780,000 million from the French enterprise (3).

The contribution to a second-tier subsidiary from the French enterprise (3) to the resident enterprise (1) must be reported as a transaction with the *direct participation*, i.e. as a transaction with the German enterprise (2). This is because contributions to second-tier subsidiaries must always be recorded with the direct participation.

The resident enterprise (1) must therefore report an “(A) Equity investment” by the German enterprise (2) (inward direct investment) as shown in template D1 (Annex 1).
Exemple 2.17: Contribution to a second-tier subsidiary via the resident parent (inward direct investment)

A German enterprise (3) holds 100% of the shares in a resident enterprise (2). This is a direct participation. The resident enterprise (2) controls another resident subsidiary (1) via a 100% shareholding. The relationship between the German enterprise (3) and the resident second-tier subsidiary (1) represents an indirect participation.

The German enterprise (3) makes a contribution to a second-tier subsidiary in the amount of EUR 1.8 million to the resident second-tier subsidiary enterprise (1).

The contribution to a second-tier subsidiary from the German enterprise (3) to the Austrian second-tier subsidiary (1) must be reported as a transaction with the direct participation, i.e. as a transaction with the resident enterprise (2) (subsidiary). This is because contributions to second-tier subsidiaries must always be recorded with the direct participation.

The resident enterprise (2) must therefore report an “(A) Equity investment” by the German enterprise (3) (inward direct investment) as shown in template D1 (Annex 1).
2.1.6.3. Direct investment transactions

The following types of direct investment transactions are differentiated, broken down into outward and inward direct investment:

- (A) Equity investments
- (B) Equity disinvestments
- (C) Purchase of shares
- (D) Sale of shares
- (E) Profit distributions
- (F) Equity disinvestment in connection with a liquidation

<table>
<thead>
<tr>
<th>Overview</th>
<th>These include:</th>
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| (A) Equity investments | - New formations of enterprises  
| | - Equity capital increases  
| | - Purchase of shares in connection with an equity capital increase  
| | - Contributions to second-tier subsidiaries  
| | - Noncash contributions  
| | - Capital injections  
| | - Loss compensation  
| | - Transfers to reserves  
| | - Acquisition of new shares  
| | - Company mergers: acquiring company  
| These do not include: |
| | - Acquisition of shares in companies from a third party  
| | - Write-ups and reversals of write-downs  

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<tr>
<th>(B) Equity disinvestments</th>
<th>These include:</th>
</tr>
</thead>
</table>
| | - Transfers to reserves  
| | - Equity capital reductions  
| | - Super dividends  
| These do not include: |
| | - Sale of shares in companies to a third party  
| | - Equity reduction as a result of liquidation of an enterprise  
| | - Write-offs and write-downs  

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<tr>
<th>(C) Purchase of shares</th>
<th>This includes:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>- Price paid for the purchase of shares in nonresident enterprises by residents (outward direct investment) from a</td>
</tr>
</tbody>
</table>
| **(D) Sale of shares** | third party or  
| | • Price paid for the purchase of shares in resident enterprises by nonresidents (inward direct investment) from a third party  
| | This does not include:  
| | • New formations  
| | • Purchase of shares in connection with an equity capital increase  
| | • Acquisition of new shares  
| | • Company mergers  
| **This includes:** |  
| | • Price received by a resident shareholder for the sale of shares held by the resident in a nonresident direct investment enterprise (outward direct investment)  
| | • Price received by a nonresident shareholder for the sale of shares held by the nonresident in a resident enterprise (inward direct investment)  
| | This does not include:  
| | • Equity disinvestments  
| | • Issue of new shares  
| | • Exit of a shareholder in connection with an equity capital reduction  
| | • New formations  
| | • Company mergers  
| | • Equity disinvestment in connection with a liquidation  
| **(E) Profit distributions** | These include:  
| | • Profit distributions (profit distributions received based on outward direct investment or profit distributions made based on inward direct investment)  
| | These do not include:  
| | • Super dividends  
| **(F) Equity disinvestment in connection with a liquidation** | These include:  
| | • Dissolution of an enterprise  
| | • Liquidations  
| | • Company mergers  

Table 7: Overview of Direct Investment Transactions
2.1.6.3.1. (A) Equity investments

All transactions with nonresident direct investment enterprises or with nonresident direct investors to increase equity must be reported, regardless of whether the transaction changes the amount of the participation. ( Typically, the amount of the participation does not change.)

PLEASE NOTE: A new formation of an enterprise falls into this category and is to be reported as an “equity investment” and not a “(C) Purchase of shares.”

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<td>• New formations of enterprises</td>
<td>• Acquisition of shares in companies from a third party (see Section 2.1.6.3.3)</td>
</tr>
<tr>
<td>• Equity capital increases</td>
<td>• Write-ups and reversals of write-downs</td>
</tr>
<tr>
<td>• Purchase of shares in connection with an equity capital increase</td>
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<tr>
<td>• Acquisition of new shares</td>
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<tr>
<td>• Contributions to second-tier subsidiaries</td>
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</tr>
<tr>
<td>• Noncash contributions</td>
<td></td>
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<tr>
<td>• Capital injections</td>
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<tr>
<td>• Loss compensations</td>
<td></td>
</tr>
<tr>
<td>• Transfers to reserves</td>
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</tr>
<tr>
<td>• Company mergers: acquiring company (see Section 2.1.6.4.1)</td>
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</tr>
</tbody>
</table>

Table 8: Overview of (A) Equity investments

In the case of outward direct investment, equity additions by residents to nonresident direct investment enterprises (e.g. new formation of an enterprise, noncash contributions, loss compensations, transfers to reserves, capital injections, payments made a fonds perdu, etc.) must be reported in the amount expended; if claims are offset, the amount offset is to be stated (for offsetting, see Section 2.1.6.4.6).
If a **new direct investment is created** abroad (e.g. purchase, new formation), or if the primary data on an outward direct investment transaction changes, the information on the nonresident enterprise must be reported by the resident subject to reporting requirements in the Report on Primary Data of Outward Direct Investment as shown in template D2 (Annex 2).

**Exemple 2.18: Equity investment in connection with an outward direct investment**

A resident enterprise (1) forms a new subsidiary in Canada (2) with share capital of EUR 650,000.

The equity addition to the Canadian enterprise (2) must be reported by the resident enterprise (1) as an “**(A) Equity investment**” (outward direct investment) in the Report on Direct Investment Transactions as shown in template D1 (Annex 1).

The **resident subject to reporting requirements (1)** must also submit a Report on Primary Data of Outward Direct Investment as shown in template D2 (Annex 2), since the transaction involves a new direct investment (new formation) and the data on the nonresident enterprise (2) must therefore be reported.

Four months later, the resident enterprise (1) increases the equity of its Canadian subsidiary (2) by EUR 5 million for the purpose of an **increase in capital reserves**. The direct investment transaction must be reported by the resident enterprise (1) as an “**(A) Equity investment**” (outward direct investment) in the Report on Direct Investment Transactions as shown in template D1 (Annex 1).

In the case of **inward** direct investment, equity additions by nonresident investors to resident enterprises (e.g. new formation of an enterprise by residents, noncash contributions, loss compensations, transfers to reserves, capital injections, payments received a fonds perdu) must be reported in the amount received; if liabilities are offset, the amount offset is to be stated (for offsetting, see Section 2.1.6.4.6).
If a new direct investment is created (purchase, new formation) by a nonresident in a resident enterprise, or if the primary data on an inward direct investment transaction changes, the information on the resident enterprise must be reported by the resident subject to reporting requirements in the Report on Primary Data of Inward Direct Investment as shown in template D3 (Annex 3).

Exemple 2.19: (A) Equity investment in connection with an inward direct investment

A German enterprise (2) forms an enterprise (1) in Austria and makes a contribution to equity in the amount of EUR 43 million.

The equity addition must be reported by the resident enterprise (1) as an “(A) Equity investment” (inward direct investment) in the Report on Direct Investment Transactions as shown in template D1 (Annex 1).

The resident enterprise (1) must also submit a Report on Primary Data of Inward Direct Investment as shown in template D3, since the transaction involves a new direct investment (new formation) and the primary data on the nonresident direct investor must therefore be reported.

One year later, the German parent (2) increases the equity of its resident subsidiary (1) by EUR 7 million for the purpose of loss compensation. The direct investment transaction must be reported by the resident subject to reporting requirements (1) as an “(A) Equity investment” (inward direct investment) in the Report on Direct Investment Transactions as shown in template D1 (Annex 1).
2.1.6.3.2. (B) Equity disinvestments

All transactions with nonresident direct investment enterprises or with nonresident direct investors to decrease equity must be reported, regardless of whether the transaction changes the amount of the participation. (Typically, the amount of the participation does not change.)

PLEASE NOTE: The equity reduction as a result of liquidation of an enterprise (dissolution of the enterprise, liquidation) should NOT be reported under “(B) Equity disinvestments” but under “equity reduction as a result of liquidation of an enterprise” (see Section 2.1.6.3.6).

<table>
<thead>
<tr>
<th>The following must be reported under this item:</th>
<th>The following should not be reported under this item:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Transfers to reserves</td>
<td>• Sale of shares in companies to a third party</td>
</tr>
<tr>
<td>• Equity capital reductions</td>
<td>• Equity disinvestment in connection with a liquidation (see Section 2.1.6.3.6)</td>
</tr>
<tr>
<td>• Super dividends (see Section 2.1.6.4.4)</td>
<td>• Write-offs and write-downs</td>
</tr>
<tr>
<td>• Company mergers: transferred company (see Section 2.1.6.4.1)</td>
<td></td>
</tr>
</tbody>
</table>

Table 9: Overview of (B) Equity disinvestments

In the case of outward direct investment, equity reductions of nonresident direct or indirect direct investment enterprises (e.g. equity capital reductions, transfers to reserves) must be reported in the amount received for the investment; if liabilities are offset, the amount offset is to be stated (for offsetting, see Section 2.1.6.4.6).
Exemple 2.20:  (F) Equity disinvestment in connection with an outward direct investment

A resident enterprise (1) withdraws equity from its Canadian subsidiary (2) in the amount of EUR 7 million in order to make a transfer to reserves.

The equity reduction must be reported by the enterprise subject to reporting requirements (1) as an “(B) Equity disinvestment” (outward direct investment) in the Report on Direct Investment Transactions as shown in template D1 (Annex 1).

In the case of inward direct investment, equity reductions of resident enterprises by nonresident investors (e.g. equity capital reductions, transfers to reserves) must be reported in the amount expended for the investment; if claims are offset, the amount offset must also be stated (for offsetting, see Section 2.1.6.4.6).
Exemple 2.21: (F) Equity disinvestment in connection with an inward direct investment

A German enterprise (2) withdraws equity from a resident enterprise (1) in the amount of EUR 1 million in order to reduce equity capital.

The equity reduction of the resident enterprise (1) is subject to reporting requirements and must therefore be reported by the enterprise subject to reporting requirements (1) as an “(B) Equity disinvestment” (inward direct investment) in the Report on Direct Investment Transactions as shown in template D1 (Annex 1).
2.1.6.3.3. (C) Purchase of shares

Purchases of shares in nonresident enterprises or purchases of shares in resident enterprises by a nonresident are reported under this transaction type. The shares acquired may not be newly created shares, such as those associated with an increase in equity capital or an acquisition of new shares.

The price paid for the purchase of shares in a nonresident enterprise (outward direct investment) or for the purchase of shares in a resident enterprise (inward direct investment) is subject to reporting requirements.

PLEASE NOTE: New formations are to be reported as an “(A) Equity investment,” NOT a “(C) Purchase of shares” (see Section 2.1.6.4.1).

<table>
<thead>
<tr>
<th>The following must be reported under this item:</th>
<th>The following should not be reported under this item:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Price paid for the purchase of shares in nonresident enterprises by a third party (outward direct investment) from a third party</td>
<td></td>
</tr>
<tr>
<td>• Price paid for the purchase of shares in resident enterprises by a third party (inward direct investment)</td>
<td></td>
</tr>
<tr>
<td>• New formations (see Section 2.1.6.3.1)</td>
<td></td>
</tr>
<tr>
<td>• Purchase of shares in connection with an increase in the equity capital of a resident or nonresident enterprise (see Section 2.1.6.3.1)</td>
<td></td>
</tr>
<tr>
<td>• Acquisition of new shares</td>
<td></td>
</tr>
<tr>
<td>• Company mergers (see Section 2.1.6.4.1)</td>
<td></td>
</tr>
</tbody>
</table>

Table 10: Overview of (C) Purchase of shares
Outward direct investment:

If a new outward direct investment is created abroad (e.g. a purchase), or if the primary data on an outward direct investment transaction changes, the information on the nonresident enterprise must be reported by the resident subject to reporting requirements in the Report on Primary Data of Outward Direct Investment as shown in template D2.

Exemple 2.22: (C) Purchase of shares in connection with an outward direct investment

A resident enterprise (1) purchases 50% of the shares in an enterprise in the U.S.A. (2). A Canadian enterprise (3) is the seller. The purchase price is EUR 27 million and is paid to the Canadian enterprise (3).

The price paid for the purchase of shares in an existing nonresident enterprise (2) (not a new formation as the shares had a previous owner – in this case enterprise (3) in Canada) must be reported by the resident subject to reporting requirements (1) as a “(C) Purchase of shares” (outward direct investment) as shown in template D1 (Annex 1).

Since this is an initial participation, the enterprise subject to reporting requirements (1) must submit a primary data report as shown in template D2 (Annex 2), since the primary data on the nonresident direct investment enterprise must be reported (outward direct investment).
A year later, the resident enterprise (1) acquires the remaining 50% of the shares in the U.S. enterprise (2). The price paid for the purchase of shares in the nonresident enterprise must be reported by the resident subject to reporting requirements (1) as a “purchase of shares” (outward direct investment) as shown in template D1 (Annex 1).

PLEASE NOTE: When stating the equity capital (nominal capital) share in euro and in percent, the adjusted value is to be entered since the shareholdings have changed.
Inward direct investment:

If a new inward direct investment is created (e.g. a purchase) by a nonresident in a resident enterprise, or if the primary data on an inward direct investment transaction changes, the information on the resident enterprise must be reported by the resident subject to reporting requirements in the Report on Primary Data of Inward Direct Investment as shown in template D3 (Annex 3).

Exemple 2.23:  Purchase of shares in connection with an inward direct investment

An enterprise in Finland (2) acquires 75% of an enterprise in Austria (1). The purchase price is EUR 45 million.

The price paid for the purchase of shares in the resident enterprise (1) (not a new formation) must be reported by the resident subject to reporting requirements (1) as a “(C) Purchase of shares” (inward direct investment) as shown in template D1 (Annex 1).

Since this is an initial participation, the resident subject to reporting requirements (1) must submit a primary data report as shown in template D3 (Annex 3), since the primary data on the nonresident direct investor (2) must be reported (inward direct investment).

Four months later, the Finnish enterprise (2) acquires the remaining 25% of the shares in the resident enterprise (1). The price paid for the purchase of shares in the resident enterprise (1) must be reported by the resident subject to reporting requirements (1) as a “(C) Purchase of shares” (inward direct investment) as shown in template D1 (Annex 1).

PLEASE NOTE: When stating the equity capital (nominal capital) share in euro and in percent, the adjusted value is to be entered since the shareholdings have changed.
The following should not be reported under “(C) Purchase of shares”:

Shares acquired in connection with an equity capital increase or the acquisition of new shares must be reported as an “(A) Equity investment” or an “(B) Equity disinvestment.”

**Exemple 2.24: (C) Purchase of shares in connection with a capital increase (outward direct investment)**

Prior to the transaction, three enterprises have stakes in enterprise (4) in the U.S.A. Resident enterprise (2) has a stake of 50% in the equity capital of enterprise (4). Resident enterprise (1) and the U.S. enterprise (3) each hold 25%. At this time, both enterprise (1) and enterprise (2) should have reported their shares in the U.S. enterprise (4) as an “(A) Equity investment” or a “(C) Purchase of shares (mergers and acquisitions).”

<table>
<thead>
<tr>
<th>Share in equity capital</th>
<th>Enterprise 4: USD 500,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enterprise (1) AT – 50%</td>
<td>USD 250,000</td>
</tr>
<tr>
<td>Enterprise (2) AT – 25%</td>
<td>USD 125,000</td>
</tr>
<tr>
<td>Enterprise (3) AT – 25%</td>
<td>USD 125,000</td>
</tr>
</tbody>
</table>

After the transaction, enterprise (4) has four shareholders. None of the shareholders that held a stake prior to the transaction has sold its shares. Their stakes in enterprise (4) remain the same in terms of enterprise value and equity capital. Resident enterprise (5) has taken a stake in enterprise (4) by creating new shares via an equity capital increase.
<table>
<thead>
<tr>
<th>Share in equity capital</th>
<th>Enterprise 4: USD 1,000,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enterprise (1) AT – 25%</td>
<td>USD 250,000</td>
</tr>
<tr>
<td>Enterprise (2) AT – 12.5%</td>
<td>USD 125,000</td>
</tr>
<tr>
<td>Enterprise (3) US – 12.5%</td>
<td>USD 125,000</td>
</tr>
<tr>
<td>Enterprise (5) AT – 50%</td>
<td>USD 500,000</td>
</tr>
</tbody>
</table>

Resident enterprise (5) must report the acquisition in connection with an equity capital increase as an “(A) Equity investment,” since the shares were not purchased from a third party and no new shares were created. In this example, the transaction value is the sum of the equity capital increase and the share premium (markup on the par value). Foreign currencies must be converted to euro (see Section 2.1.5).

The resident subject to reporting requirements (in this case: enterprise (5)) must also submit a Report on Primary Data of Outward Direct Investment as shown in template D2 (Annex 2), since the transaction involves a new direct investment (purchase of shares in connection with an equity capital increase) and the data on the nonresident enterprise must therefore be reported.

PLEASE NOTE: Since the shareholdings have changed, the share in equity (nominal) capital in euro and in percent must be adjusted the next time enterprise (1) and enterprise (2) enter into a direct investment transaction subject to reporting requirements involving enterprise (4).

2.1.6.3.4. (D) Sale of shares

Sales of shares in nonresident enterprises or sales of shares in resident enterprises by a nonresident are reported under this transaction type. The shares sold may not be newly created shares (such as a new share issue).

The price received for the sale of existing shares in a nonresident direct investment enterprise (outward direct investment) or for the sale of existing shares in a resident enterprise held by a nonresident enterprise direct investor (inward direct investment) is subject to reporting requirements.
<table>
<thead>
<tr>
<th>The following must be reported under this item:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Price received by a resident shareholder for the sale of shares held by the resident in nonresident direct investment enterprise (outward direct investment)</td>
</tr>
<tr>
<td>• Price received by a nonresident shareholder for the sale of shares held by the nonresident in a resident enterprise (inward direct investment)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>The following should not be reported under this item:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Equity disinvestments (see Section 2.1.6.3.2)</td>
</tr>
<tr>
<td>• New formations</td>
</tr>
<tr>
<td>• Issue of new shares</td>
</tr>
<tr>
<td>• Equity disinvestment in connection with a liquidation (see Section 2.1.6.3.6)</td>
</tr>
<tr>
<td>• Company mergers (see Section 2.1.6.4.1)</td>
</tr>
<tr>
<td>• Exit of a shareholder in connection with an equity capital reduction</td>
</tr>
</tbody>
</table>

Table 11: Overview – (D) Sale of shares
**Outward direct investment:**

**Exemple 2.25: Sale of shares in connection with an outward direct investment**

A resident enterprise (1) holds 100% of the shares in a U.S. enterprise (2). The resident (1) sells 50% of the shares in the U.S. enterprise (2) for EUR 18.5 million.

The price received for the sale of shares in the nonresident direct investment enterprise (2) must be reported by the resident subject to reporting requirements (1) as a “(D) Sale of shares” (outward direct investment) as shown in template D1 (Annex 1).

**PLEASE NOTE:** When stating the equity capital (nominal capital) share in euro and in percent, the adjusted value is to be entered since the shareholdings have changed.
Inward direct investment:

Exemple 2.26: (D) Sale of shares in connection with an inward direct investment

Enterprise (3) in Finland sells 100% of the shares it holds in resident enterprise (1) to another resident enterprise (2) for EUR 59 million.

The price paid by the existing resident (2) must be reported by resident (1) as a “(D) Sale of shares” (inward direct investment) as shown in template D1 (Annex 1).

PLEASE NOTE: When stating the equity capital (nominal capital) share in euro and in percent, a value of “zero” is to be entered since no more shares are held in the resident.

Not to be reported under sale of shares:

 Shares sold via a new share issue, or the exit of a shareholder in connection with an equity capital reduction, must be reported as an “(A) Equity investment” or an “(B) Equity disinvestment.”
**Exemple 2.27: (D) Sale of shares via issue of new shares (inward direct investment)**

When resident enterprises issue new shares that are subscribed by nonresident investors, then the acquisition of new shares by the nonresident investors must be reported as an “(A) Equity investment.” The same applies when nonresident enterprises issue new shares that are subscribed by residents.

Enterprise (1) has 100,000 common shares having a nominal value of EUR 1 each. To enable it to make additional investments, enterprise (1) issues 20,000 new shares at a nominal value of EUR 1 each and an issue price of EUR 120 per new share. Existing Brazilian investor – enterprise (2) – buys 10,000 shares, and a new investor from Brazil – enterprise (3) – likewise purchases 10,000 shares. The increase in the share capital from EUR 100,000 to EUR 120,000 results in a shift in the shareholdings of the existing investor.

<table>
<thead>
<tr>
<th>BEFORE</th>
<th>AFTER</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total share capital</strong> (Enterprise 1)</td>
<td>100,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Shares held BEFORE</th>
<th>Shares held AFTER</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enterprise (2)</td>
<td>Enterprise (3)</td>
</tr>
<tr>
<td>Pro-rated share capital</td>
<td>25,000</td>
</tr>
<tr>
<td>Percentage of share capital</td>
<td>25.0%</td>
</tr>
</tbody>
</table>

Enterprise (1) must report the purchase of the 10,000 new shares by enterprise (2) as an “(A) Equity investment” in the amount of the purchase price, i.e. EUR 1,200,000, as shown in template D1 (Annex 1). After the purchase, the new investor – enterprise (3) – holds a share of 8.3% in enterprise (1), for which reason this transaction need not be included in the report.

PLEASE NOTE: Investments of less than 10% are not considered a direct investment. (Equity) investments of less than 10% are reported in the Report on Other Investment (see Section 4.1.6.2.9).
2.1.6.3.5. (E) Profit distributions

Profit distributions from a nonresident direct investment enterprise (profit distributions received based on outward direct investment) or to a nonresident direct investor (profit distributions made based on inward direct investment) are subject to reporting requirements.

PLEASE NOTE: Distributed profits are to be reported before deduction of any taxes or fees.

<table>
<thead>
<tr>
<th>The following must be reported under this item:</th>
<th>The following should not be reported under this item:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Profit distributions received based on outward direct investment</td>
<td></td>
</tr>
<tr>
<td>• Profit distributions made based on inward direct investment</td>
<td></td>
</tr>
<tr>
<td>• Super dividends (see Section 2.1.6.4.4)</td>
<td></td>
</tr>
</tbody>
</table>

Table 12: Overview of (E) Profit distributions

Profit distributions received:

Profit distributions from each nonresident direct investment enterprise to its resident direct investors must be reported, before deduction of any taxes or fees (profit distributions received from outward direct investment).
Exemple 2.28: **(E) Profit distributions received based on outward direct investment**

A resident enterprise (1) receives a profit distribution in the amount of EUR 1 million from its subsidiary in Slovenia (2).

The direct investment transaction must be reported by the resident enterprise (1) in the “Report on Direct Investment Transactions” as a “**(E) Profit distribution**” (profit distribution received from an outward direct investment) as shown in template D1 (Annex 1).

**Profit distributions made:**

Profit distributions from resident direct investment enterprises to each nonresident direct investor must be reported, before deduction of any taxes or fees (profit distributions made from inward direct investment).
Exemple 2.29: Profit distribution made based on inward direct investment

A resident enterprise (1) makes a profit distribution to its German parent enterprise (2) in the amount of EUR 1.5 million.

The direct investment transaction must be reported by resident enterprise (1) in the Report on Direct Investment Transactions as a “(E) Profit distribution” (profit distribution made from an inward direct investment) as shown in template D1 (Annex 1).

2.1.6.3.6. (F) Equity disinvestment in connection with a liquidation

Equity reduction as a result of the liquidation of an enterprise (liquidation, bankruptcy, dissolution) is also included in the report.

PLEASE NOTE: There is no reporting threshold in this case.

In the event of insolvency, the insolvency administrator is also subject to reporting requirements in addition to the management.

The following must be reported under this item:

- Liquidations
- Bankruptcies
- Dissolution of an enterprise, etc.
- Company mergers (see Section 2.1.6.4.1)

Table 13: Overview of (B) Equity disinvestments in Connection with a Liquidation
Outward direct investment:

**Exemple 2.30: (F) Equity disinvestment in connection with a liquidation (outward direct investment)**

A resident enterprise (1) has a stake of 100% in enterprise (2) in Hungary. Due to economic turbulence, enterprise (2) in Hungary is dissolved. An equity reduction in the amount of EUR 300,000 (liquidation proceedings) takes place in this connection.

The resident enterprise (1) must report the liquidation proceeds as an “*(F) Equity disinvestment in connection with a liquidation*” of the Hungarian enterprise (2) (outward direct investment) as shown in template D1 (Annex 1).

PLEASE NOTE: When stating the equity capital (nominal capital) share in euro and in percent, a value of “zero” is to be entered since no more shares are held in the nonresident.

PLEASE NOTE: There is no reporting threshold in this case.
Inward direct investment:

**Exemple 2.31: (F) Equity disinvestment in connection with a liquidation (inward direct investment)**

A German enterprise (2) has a stake of 100% in a resident enterprise (1). The Austrian enterprise (1) declares bankruptcy.

Since enterprise (1) will be liquidated, the resident enterprise (1) must report an “(F) Equity disinvestment in connection with a liquidation” by the German enterprise (2) (inward direct investment) as shown in template D1 (Annex 1).

When stating the equity capital (nominal capital) share in euro and in percent, a value of “zero” is to be entered since no more shares are held in the resident.

PLEASE NOTE: There is no reporting threshold in this case.
2.1.6.4. Special cases regarding the Report on Direct Investment Transactions

2.1.6.4.1. Mergers, transfers

Group restructurings such as mergers, transfers, etc. are in principle to be treated and reported the same as a purchase or sale of shares in existing enterprises.

Exemple 2.32: Group restructuring involving mergers

A French enterprise (3) holds stakes of 100% in each of two resident participations – (2) and (1). One of the two residents (2) owns two Hungarian enterprises – (4) and (5). The other resident (1) owns an Italian enterprise (6). All holdings are 100%.

Group structure before restructuring:

As part of a group restructuring, resident enterprise (2) – the transferring company – is merged with resident enterprise (1) – the acquiring company. In addition, the two Hungarian enterprises – (4) and (5) – are merged, with enterprise (4) merging into enterprise (5).
**Group structure after restructuring:**

In such cases, the transaction value equals either the actual sales price or the pro-rated amount of the last available equity (either of the nonresident direct investment enterprise in the case of outward direct investment or of the resident enterprise in the case of inward direct investment).

**Reporting obligation for the resident enterprise:**

**Enterprise (2), AT:**

**Merger of enterprise (4), HU, into enterprise (5), HU:**

The liquidation of the subsidiary (enterprise (4), HU) in connection with the merger into enterprise (5), HU must be reported as an “(B) Equity disinvestment” (outward direct investment) as shown in template D1 (Annex 1).

PLEASE NOTE: When stating the equity capital (nominal capital) share in euro and in percent, a value of “zero” is to be entered since no more shares are held in the nonresident. The comment to be noted is “internal group restructuring.”

An equal amount is to be reported as an investment in enterprise (5), HU, since the value of the acquiring company – enterprise (5), HU – has risen by the value of enterprise (4), HU. The transaction must be reported as an “(A) Equity investment” (outward direct investment) as shown in template D1 (Annex 1).

If the primary data of nonresident enterprise (5), HU, changes in the process, the data must be corrected.
Acquisition of the nonresident subsidiary – enterprise (5), HU – by enterprise (1), AT:

The intragroup transfer of the subsidiary (enterprise (5), HU) must be reported as an “(B) Equity disinvestment” (outward direct investment) as shown in template D1 (Annex 1). PLEASE NOTE: The transaction to be reported must include the value of the previously transferring company (enterprise (4), HU).

The comment to be noted is “internal group restructuring.”

Merger into enterprise (1), AT:

The liquidation of the resident – enterprise (2), HU – in connection with the merger into enterprise (1), AT must be reported as an “(B) Equity disinvestment” (inward direct investment) as shown in template D1 (Annex 1).

PLEASE NOTE: The transaction value to be specified is either the actual sales value or the equity of enterprise (2), AT.

Enterprise (1), AT:

Acquisition of the nonresident subsidiary by enterprise (2), AT:

The new participation in the Hungarian company – enterprise (5), HU – must be reported as an “(A) Equity investment” (outward direct investment) as shown in template D1 (Annex 1). PLEASE NOTE: The transaction value to be reported should correspond with the value that was reported by enterprise (2), AT when reporting the equity disinvestment in enterprise (5), HU. In addition, a Report on Primary Data of Outward Direct Investment as shown in template D2 (Annex 2) must be submitted, since the investment involves an initial participation.

Merger with enterprise (2), AT:

The amount of the enterprise value of enterprise (2), AT must be reported as an “(A) Equity investment” (inward direct investment) as shown in template D1 (Annex 1). PLEASE NOTE: The transaction value to be reported should correspond with the value that was reported by enterprise (2), AT when reporting the equity disinvestment by enterprise (3), FR.
2.1.6.4.2. Involvement of holding companies

Exemple 2.33: Involvement of a holding company

A Finnish enterprise (3) has a direct stake of 100% in a resident enterprise (1) (inward direct investment). The Finnish enterprise (3) forms a holding company (2) in Austria for the purpose of managing its participations in Austria.

The formation of the holding company (2) must be reported by the Austrian holding company (2) as an “(A) Equity investment” (inward direct investment) as shown in template D1 (Annex 1).

The resident enterprise (1) must report an “(B) Equity disinvestment” (inward direct investment) as shown in template D1 (Annex 1), since the Finnish enterprise (3) no longer has a direct stake in the resident enterprise (1).
2.1.6.4.3. Contributions to second-tier subsidiaries

As mentioned in Section 231.6.2 (Direct/indirect participation), contributions to second-tier subsidiaries must be reported via the direct participation(s).

**Exemple 2.34: Contribution to a second-tier subsidiary via a resident enterprise**

A contribution to a second-tier subsidiary from an enterprise in Germany (2) to a Canadian enterprise (3) held indirectly via an Austrian enterprise (1) **must be reported as a direct investment transaction with the directly held enterprise, i.e. as a transaction with the resident enterprise (1).**

![Diagram of contributions](image)

Therefore, the resident enterprise (1) must report an “(A) *Equity investment*” by the enterprise in Germany (2) (inward direct investment). The resident enterprise (1) must then report an “(A) *Equity investment*” in the subsidiary in Canada (3) (outward direct investment). The direct investment transaction is to be reported as shown in template D1 (Annex 1).

**Exemple 2.35: Contribution to a second-tier subsidiary from a nonresident to a resident enterprise**

A contribution to a second-tier subsidiary from enterprise (3) in Canada to the resident enterprise (1) held indirectly (via enterprise (2) in Germany) **must be reported as a direct investment transaction with the direct shareholder, i.e. as a transaction with the German parent (enterprise (2)).**
2.1.6.4.4. Super dividends

If profits that have accumulated over years are distributed in a substantial amount at a specific point in time (for example in connection with a reversal of reserves or a group restructuring), the distribution is to be reported as an “(B) Equity disinvestment,” and not as a “profit distribution.”

Exemple 2.36: Super dividends

Resident enterprise (1) does not distribute its annual profits, but converts them into equity by transferring them to capital reserves. After seven years, it decides to distribute the profits from a reversal of reserves in the amount of EUR 800 million to its German parent (2).

The sum paid out must be reported by the enterprise subject to reporting requirements (1) as an “(B) Equity disinvestment” (inward direct investment) in the Report on Direct Investment Transactions as shown in template D1 (Annex 1), and NOT as a “(E) Profit distribution.”

2.1.6.4.5. Change of ownership in connection with an inward direct investment

If an inward direct investment is made in a resident enterprise obligated to report, either in the form of

- the resident owner selling shares in the reporting enterprise to a nonresident; or
- the nonresident owner selling shares in the reporting enterprise to another nonresident; or
- the nonresident owner selling shares in the reporting enterprise to a resident;

without the reporting enterprise being informed of the purchase/sales price, or if obtaining of this information would involve an unreasonable effort, the current (book value) share of equity of the reporting direct investment enterprise may be reported as the transaction value by way of exception.
Exemple 2.37: Change of ownership in connection with an inward direct investment

A German (DE) enterprise (2) sells its stake in an Austrian (AT) enterprise (1) to a Croatian (HR) enterprise (3) as of April 30. The seller (2) and the buyer (3) agree to maintain confidentiality regarding the sales price. The actual sales price is not known to the resident (1) either, nor is it possible to obtain such data.

Austrian enterprise (1) reported equity of EUR 100 million as of the prior year’s balance sheet date (December 31).

The resident enterprise (1) subject to reporting requirements must now report the direct investment transaction to the OeNB as a “(D) Sale of shares” (by the German enterprise (2)) and as a “(C) Purchase of shares” (by the Croatian enterprise (3)) as shown in template D1 (Annex 1) (inward direct investment).

PLEASE NOTE: For a “(D) Sale of shares,” when stating the equity capital (nominal capital) share in euro and in percent, a value of “zero” must be entered since no more shares are held by the German enterprise in the resident enterprise.

The transaction value specified (for the “(C) Purchase of shares” and the “(D) Sale of shares”) equals 80% of the share of equity most recently available (EUR 100 million), i.e. EUR 80 million.

In addition, a Report on Primary Data of Inward Direct Investment as shown in template D3 (Annex 3) must be submitted for the Croatian enterprise (3), since the investment involves an initial participation.
2.1.6.4.6. Offsetting

For the various types of direct investment transactions, it is irrelevant whether they are effected by means of cash or noncash contributions, stock swaps or conversion of debt, etc. When offsetting claims or liabilities, the amount offset must be reported.

**Exemple 2.38: Offsetting against liabilities**

A resident enterprise (1) has a liability against its subsidiary (2) in Canada from long-term loans in the amount of EUR 15 million, which was reported in the Report on Other Investment Claims and/or Liabilities Against Nonresident Affiliated Enterprises as shown in template S4 (“Liabilities”) (Annex 10). The liability is offset against a profit distribution of EUR 4 million made by the Canadian subsidiary (2).

The reduced liability must be reported in the Report on Other Investment Claims and/or Liabilities Against Nonresident Affiliated Enterprises as shown in template S4 (Annex 10). The amount to be reported is **EUR 11 million**, i.e. the amount of the liability **less** the amount of the profit distribution (“Stocks at the end of the reporting period”).

The profit distribution must nonetheless be **additionally** reported in the Report on Direct Investment Transactions as a “(E) Profit distribution” of **EUR 4 million** as shown in template D1 (Annex 1).
Exemple 2.39: Conversion of debt to equity

A resident enterprise (1) has a claim against its subsidiary (2) in Slovenia from long-term loans in the amount of EUR 10.1 million, which was reported in the Report on Other Investment Claims and/or Liabilities Against Nonresident Affiliated Enterprises as shown in template S3 (“Liabilities”) (Annex 10). The debt (from the perspective of the Slovenian subsidiary) is then converted to equity by the resident parent (1) (meaning the claim no longer has to be repaid).

The reduced claim must be reported in the Report on Other Investment Claims and/or Liabilities Against Nonresident Affiliated Enterprises as shown in template S3 (Annex 10). The amount to be reported (“Stocks at the end of the reporting period”) is the reduced amount of “zero,” since the claim was converted to equity.

The conversion must additionally be reported by the resident enterprise (1) as a direct investment transaction – “(A) Equity investment” – (outward direct investment) in the amount offset (in this case: EUR 10.1 million) in the Report on Direct Investment Transactions as shown in template D1 (Annex 1).
2.1.6.4.7. Transfer of a noncash contribution

Exemple 2.40:  Transfer of a noncash contribution

An Austrian enterprise (1) forms a Canadian enterprise (2). The resident enterprise (1) transfers a machine valued at EUR 700,000 to the Canadian enterprise (2) and pays the remainder (EUR 300,000) in cash. The value of the machine plus the value of the payment equals the amount subject to reporting requirements (EUR 1 million).

![Diagram showing the transfer of an equity investment from Enterprise 1 (Austria) to Enterprise 2 (Canada).](image)

The direct investment transaction must be reported by the resident subject to reporting requirements (1) as an “(A) Equity investment” (outward direct investment) in the Report on Direct Investment Transactions as shown in template D1 (Annex 1). In addition, a Report on Primary Data of Outward Direct Investment as shown in template D2 (Annex 2) must be submitted, since the investment involves a new formation.
2.1.7. **Description of Individual Data Fields**

2.1.7.1. **Information on the resident/respondent**

2.1.7.1.1. **OeNB ID number**

The OeNB ID number is a number issued by the OeNB for the purpose of distinctly identifying persons and enterprises. If the number is unknown, the OeNB will be happy to provide it to the reporting agent upon request.

2.1.7.1.2. **Company name**

The current company name must be specified as listed in the commercial register (for private individuals, first and last name plus date of birth ("dd/mm/yyyy")). The exact (company) address (street, city and postal code) need not be provided if the OeNB ID number is supplied.

2.1.7.1.3. **Address**

Residents subject to reporting requirements must provide a current and complete address (street, city, postal code).

2.1.7.2. **Information on the report**

2.1.7.2.1. **Reporting period**

The reporting cutoff date for the relevant reporting period must be specified here ("YYYY/MM"). The month is the month in which the transaction to be reported (conclusion of contract, shareholder resolution, etc.) was decided on or effected.

2.1.7.2.2. **Error report qualifier**

This field should be left blank except in the following cases:

If a report already filed needs to be modified, the changes (e.g. correction, addition or deletion of data) must be made by filing an entirely new report (an error report) in which the reporting period is identical to the one in the original report. The reason for this is that only one report may be submitted for each reporting cutoff date.

**PLEASE NOTE:** An error report results in deletion of the entire original report. You must therefore restate all reportable transactions for the reporting period in question.
In addition, an error report will be requested if the OeNB is not able to process the report due to

- technical errors (requesting a duplicate of the report); or
- content-related errors (rejection of the report).

In such cases, the qualifier “E” must be entered in this field!

2.1.7.3. Information on the nonresident direct investment enterprise/nonresident direct investor

2.1.7.3.1. OeNB ID number

The OeNB ID number is a number issued by the OeNB for the purpose of distinctly identifying persons and enterprises. If the number is unknown, the OeNB will be happy to provide it to the reporting agent upon request.

2.1.7.3.2. Company name

The current company name must be specified as listed in the commercial register (for private individuals, first and last name plus date of birth (“dd/mm/yyyy”). The exact (company) address (street, city and postal code) need not be provided if the OeNB ID number is supplied.

2.1.7.3.3. Tax ID or commercial register number

The tax ID number or the commercial register number of the nonresident enterprise should be provided here (or the nonresident equivalent of the Austrian tax ID or commercial register number).

This requirement applies only to nonresidents domiciled in the European Economic Area or in Switzerland.

2.1.7.4. Information on the direct investment transaction/participation

2.1.7.4.1. Type of direct investment transaction

You may select from among the following types of transactions (please also refer to 2.1.6.3):

- (A) Equity investments
- (B) Equity disinvestments
- (C) Purchase of shares
- (D) Sale of shares
- (E) Profit distribution
- (F) Equity disinvestment in connection with a liquidation
2.1.7.4.2. Direct investment transaction value

The transaction value must be specified in accordance with the direct investment transaction types listed in 2.1.7.4.1.

2.1.7.4.3. Share in equity capital (nominal capital) after the transaction

The value in euro or percent must be specified for the investor's share in the equity capital (nominal capital) of an enterprise after the direct investment transaction reported as shown in template D1 (Annex 1).

PLEASE NOTE: The direct investment transaction value does not necessarily correspond with the share in nominal equity capital (e.g. if the purchase price is higher than the nominal capital, a share premium has been calculated, etc.).

If it is not possible to specify the equity capital, the equivalent portion of working capital (current assets less short-term debt) should be provided.

2.2. Report on Primary Data of Outward Direct Investment (D2)

2.2.1. Scope

This report provides basic information on outward direct investment participations. The Report on Primary Data of Outward Direct Investment as shown in template D2 (Annex 2) should only be made in connection with the Report on Direct Investment Transactions as shown in template D1 (Annex 1) in the following cases:

- new formations and initial participations (direct) in a nonresident enterprise;
- upon each change in the information on a nonresident enterprise in which a direct or indirect participation is held;
- upon each change in the information on a participation.

PLEASE NOTE: If a resident investor has a stake in more than one nonresident direct investment enterprise at the same time, a separate Report on Primary Data of Outward Direct Investment as shown in template D2 (Annex 2) must be submitted by the resident subject to reporting requirements for each nonresident direct investment enterprise.
Exemple 2.41: Report on Primary Data of Outward Direct Investment

A resident enterprise (1) forms a new subsidiary (2) in Slovenia.

The equity addition to the nonresident enterprise (2) must be reported by the resident subject to reporting requirements as an “(A) Equity investment” (outward direct investment) in the Report on Direct Investment Transactions as shown in template D1 (Annex 1).

The resident must also submit a Report on Primary Data of Outward Direct Investment as shown in template D2 (Annex 2), since the transaction involves a new direct investment (new formation) and the data on the nonresident direct investment enterprise (2) must therefore be reported.

2.2.2. Information on the Resident/Respondent

The resident/respondent is the resident investor that effects the direct investment transaction related to outward direct investment.

2.2.2.1. OeNB ID number

The OeNB ID number is a number issued by the OeNB for the purpose of distinctly identifying persons and enterprises. If the number is unknown, the OeNB will be happy to provide it to the reporting agent upon request.

2.2.2.2. Company name

The current company name must be specified as listed in the commercial register (for private individuals, first and last name plus date of birth ("dd/mm/yyyy")). The exact (company) address (street, city and postal code) need not be provided if the OeNB ID number is supplied.
2.2.2.3. **Address**

Residents subject to reporting requirements must provide a current and complete address (street, city, postal code).

2.2.3. **Information on the Nonresident Direct Investment Enterprise**

2.2.3.1. **OeNB ID number**

The OeNB ID number is a number issued by the OeNB for the purpose of distinctly identifying persons and enterprises. If the number is unknown, the OeNB will be happy to provide it to the reporting agent upon request.

2.2.3.2. **Company name**

The current company name must be specified as listed in the commercial register. The exact company address (street, city and postal code) need not be provided if the OeNB ID number is supplied.

2.2.3.3. **Address**

Nonresident direct investment enterprises must provide a current and complete address (street, city, postal code).

2.2.3.4. **Country/ISO code**

The double-digit ISO code for the country of residence of the nonresident enterprise is specified here. The ISO code is the country code pursuant to the ISO 3166 standard published by the International Organization for Standardization. A list of the current codes can be obtained from [www.zahlungsbilanz.oenb.at](http://www.zahlungsbilanz.oenb.at) under “Klassifikationen” / “ISO-Codes” (list of countries in German only).

2.2.3.5. **Tax ID or commercial register number**

The tax ID number or the commercial register number of the nonresident enterprise should be provided here (or the nonresident equivalent of the Austrian tax ID or commercial register number). For German commercial register numbers, the location of the commercial register court must also be specified.

This requirement applies only to nonresidents domiciled in the European Economic Area or in Switzerland.
2.2.3.6. Legal form

One of the following options should be selected to provide a rough classification of the legal form of the nonresident direct investment enterprise:

- Listed joint stock corporation (AG)
- Unlisted joint stock corporation (AG)
- Other legal form

2.2.3.7. NACE codes (2008)

The first three digits of the current NACE code should be specified for the main economic activity of the nonresident direct investment enterprise in accordance with ÖNACE 2008.

A list of the current NACE codes can be obtained from www.oenb.at/en – Statistics and Reporting – Standards and Codes.

PLEASE NOTE: As an alternative, information may be entered in the “Description of core business activities” and “Type of business” data fields.

2.2.3.8. Description of core business activities

If the NACE code is unknown, a brief and concise description of the core business activities performed by the nonresident direct investment enterprise may be provided.

2.2.3.9. Type of business

When the NACE code is unknown, the business activities of the nonresident direct investment enterprise must also be categorized. One of the following options must be selected:

- Production
- Trade/commerce
- Service industry

Other
2.2.4. Information on the Participation

2.2.4.1. Direct/indirect participation

A direct participation is when a resident investor holds a direct stake in the equity capital (nominal capital) of a nonresident.

In the case of outward direct investment, indirect participations are all participations held abroad by nonresident direct investment enterprises as well as all participations held abroad by residents through third-party residents.

PLEASE NOTE: Transactions involving indirect investment participations, such as contributions to second-tier subsidiaries, must be reported as transactions with the direct investment participation(s).

Exemple 2.42: Direct/indirect participation in the case of outward direct investment

A resident enterprise (1) holds 100% of a company in Slovenia (2), which in turn controls 75% of an Italian corporation (3). The relationship between the Austrian enterprise (1) and the Slovenian enterprise (2) is a direct participation, and the relationship between the Austrian enterprise (1) and the Italian enterprise (3) is an indirect participation.
2.2.4.2. Motive for participation

When stating the motive for participation, the most important of the following motives should be selected:

- Labor costs
- Tax considerations
- Market access
- Sourcing security
- Other

2.2.4.3. New formation of an enterprise

This question should be answered “yes” or “no.” A mere change in legal form or company name is not considered a new formation.

If a new enterprise has been formed, a “yes” answer should be given. From then onward, this question must ALWAYS be answered “yes,” since the enterprise originally involved a new formation.

PLEASE NOTE: A new formation of an enterprise must always be reported as an “(A) Equity investment” as shown in template D1 (Annex 1).

2.2.4.4. Year of initial participation

The year of initial participation in the nonresident direct investment enterprise must be stated. The year of initial participation should never be changed.

2.2.5. Information on the seller

If the transaction reported relates to a purchase of equity shares in a nonresident enterprise, the data on the seller is to be indicated here.

If the seller is an enterprise, the company name, address (street, city, postal code), country and the tax ID or commercial register number of the seller must be provided.

If the seller is a natural person, his or her first and last name, address, date of birth and country must be reported.
2.3. Report on Primary Data of Inward Direct Investment (D3)

2.3.1. Scope

This report provides basic information on inward direct investment participations. The Report on Primary Data of Inward Direct Investment as shown in template D3 (Annex 3) should only be made in connection with the Report on Direct Investment Transactions as shown in template D1 (Annex 1) in the following cases:

- new formations and initial participations (direct) by a nonresident in a resident enterprise;
- upon each change in the information on a nonresident investor holding a direct or indirect participation;
- upon each change in the information on a participation.

PLEASE NOTE: If more than one nonresident direct investor has a stake in a resident direct investment enterprise at the same time, a separate Report on Primary Data of Inward Direct Investment as shown in template D3 (Annex 3) must be supplied by the resident subject to reporting requirements for each of the nonresident direct investors.

Exemple 2.43: Report on Primary Data of Inward Direct Investment

An enterprise in Germany (2) acquires an enterprise in Austria (1). The transaction must be reported in the Report on Direct Investment Transactions by the resident enterprise subject to reporting requirements (1) as a “(C) Purchase of shares” (inward direct investment) as shown in template D1 (Annex 1).

The resident (1) must also submit a Report on Primary Data of Inward Direct Investment as shown in template D3 (Annex 3), since the transaction involves a new
direct investment (initial participation) and the primary data on the nonresident direct investor (2) must therefore be reported.

2.3.2. Information on the Resident/Respondent

The resident/respondent is the resident direct investment enterprise held by the nonresident direct investor.

2.3.2.1. OeNB ID number

The OeNB ID number is a number issued by the OeNB for the purpose of distinctly identifying persons and enterprises. If the number is unknown, the OeNB will be happy to provide it to the reporting agent upon request.

2.3.2.2. Company name

The current company name must be specified as listed in the commercial register. The exact company address (street, city and postal code) need not be provided if the OeNB ID number is supplied.

2.3.2.3. Address

Residents subject to reporting requirements must provide a current and complete address (street, city, postal code).

2.3.3. Information on the Nonresident Direct Investor

2.3.3.1. OeNB ID number

The OeNB ID number is a number issued by the OeNB for the purpose of distinctly identifying persons and enterprises. If the number is unknown, the OeNB will be happy to provide it to the reporting agent upon request.

2.3.3.2. Company name

The current company name must be specified as listed in the commercial register (for private individuals, first and last name plus date of birth (“dd/mm/yyyy”)). The exact (company) address (street, city and postal code) need not be provided if the OeNB ID number is supplied.

2.3.3.3. Address

Nonresident direct investment enterprises must provide a current and complete address (street, city, postal code).
2.3.3.4. Country/ISO code

The double-digit ISO code for the country of residence of the nonresident direct investor is specified here. The ISO code is the country code pursuant to the ISO 3166 standard published by the International Organization for Standardization. A list of the current codes can be obtained from www.zahlungsbilanz.oenb.at under “Klassifikationen” / “ISO-Codes” (list of countries in German only).

2.3.3.5. Tax ID or commercial register number

The tax ID number or the commercial register number of the nonresident enterprise should be provided here (or the nonresident equivalent of the Austrian tax ID or commercial register number). For German commercial register numbers, the location of the commercial register court must also be specified.

This requirement applies only to nonresidents domiciled in the European Economic Area or in Switzerland.

2.3.3.6. NACE codes (2008)

The first three digits of the current NACE code should be specified for the main economic activity of the nonresident investor in accordance with ÖNACE 2008.

A list of the current NACE codes can be obtained from www.oenb.at/en – Statistics and Reporting – Standards and Codes.

PLEASE NOTE: As an alternative, information may be entered in the “Description of core business activities” and “Type of business” data fields.

2.3.3.7. Description of core business activities

If the NACE code is unknown, a brief and concise description of the core business activities performed by the nonresident direct investor may be provided.

2.3.3.8. Type of business

When the NACE code is unknown, the economic activities of the nonresident direct investor must also be categorized. One of the following options must be selected:

- Production
- Trade/commerce
- Service industry
- Other
2.3.4. Information on the Participation

2.3.4.1. Direct/indirect participation

A **direct** participation is characterized by the investor holding a direct stake in the equity capital (nominal capital) of the direct investment enterprise without the involvement of a holding company or another enterprise.

An **indirect** participation – in the case of inward direct investment – is characterized by a direct investment relationship that is not a direct participation. This includes all nonresident group enterprises not associated with the resident direct investment enterprise via direct capital linkages.

PLEASE NOTE: Transactions involving **indirect** investment participations, such as contributions to second-tier subsidiaries, must be reported as transactions with the direct investment participation(s).

**Exemple 2.44: Direct/indirect participation in the case of inward direct investment**

A German enterprise (2) owns 100% of an Austrian enterprise (1). A French company (3) owns 100% of the German enterprise (2). The connection between the German enterprise (2) and the Austrian enterprise (1) is a **direct participation**, and the stake of the French enterprise (3) in the resident enterprise (1) represents an **indirect participation**.
2.3.4.2. Motive for participation

When stating the motive for participation, the most important of the following motives should be selected:

- Labor costs
- Tax considerations
- Market access
- Sourcing security
- Other

It should be noted that the motive for participation refers to the perspective of the nonresident investor.

2.3.4.3. New formation of an enterprise

This question should be answered “yes” or “no.” A mere change in legal form or company name is not considered a new formation.

If a new enterprise has been formed, a “yes” answer should be given. From then onward, this question must ALWAYS be answered “yes,” since the enterprise originally involved a new formation.

2.3.4.4. Year of initial participation

The year of initial participation of the nonresident direct investor holding a direct or indirect participation in the respondent must be stated.

The year of initial participation should never be changed.

2.3.5. Information on the Seller

If the transaction reported relates to a purchase of equity shares in a resident enterprise, the data on the seller is to be indicated here.

If the seller is an enterprise, the company name, address (street, city, postal code), country and the tax ID or commercial register number of the seller must be provided.

If the seller is a natural person, his or her first and last name, address, date of birth and country must be reported.
2.4. Stocks of Foreign Direct Investment in Austria and Determination of Foreign Business Divisions in Austria (D6)

2.4.1. Scope

This report provides information on participations of nonresident owners in enterprises (or other legal entities) in Austria.

In addition to submission of the Report on Direct Investment Transactions, preparation of the statistics identified in Section 1.3 requires that a statistically relevant reporting population provide data on the stock of inward direct investments as well as the total income from those direct investments. To this end, residents are required by way of separate administrative rulings (Bescheide) to submit reports once a year. Figures should generally be stated in thousands of euros.

2.4.2. Reporting Agents

Reporting agents are resident enterprises that are subject to reporting requirements by virtue of having nonresident direct investors (i.e. being direct investment enterprises) and that have been requested by the OeNB to fill out the D6 report entitled “Stocks of Foreign Direct Investment in Austria and Determination of Foreign Business Divisions in Austria.”

The report requests information as set forth in Article 6 para. 2 Exchange Control Act 2004 and Article 6 para. 1 no. 4 of the “Auslandsunternehmenseinheitenstatistik” Regulation (Federal Law Gazette I no. 345, issued on Sept. 30, 2008), otherwise referred to as “foreign affiliates statistics” (FATS), and guarantees that the data will be kept strictly confidential and rendered anonymous prior to evaluation.

2.4.3. Reporting Threshold

Resident direct investment enterprises are subject to reporting requirements if a nonresident shareholder holds a share of at least 10% in their share capital.

Nil reports are required if the reporting threshold is not met as well as if no nonresident shareholders exist.
2.4.4. Reporting Cutoff Date

The reporting cutoff date is December 31 of the reporting year in question. Enterprises with balance sheet dates other than December 31 are also included in the survey as long as their balance sheet dates fall between the 1st of July prior to the reporting cutoff date and the 30th of June of the year following the cutoff date.

The report must be made to the OeNB (Statistics Department – Information Systems and Data Management) by the reporting date specified in the letter requesting the information. The deadline may be extended upon request to the OeNB's Statistics Department – Information Systems and Data Management.

2.4.5. Description of Individual Data Fields

2.4.5.1. Primary data

The data fields in the header of the report show the basic information for the report. They are filled out in advance by the OeNB and should not be changed by the reporting agent unless the data is incorrect.

2.4.5.1.1. OeNB ID number

The OeNB ID number is a number issued by the OeNB for the purpose of distinctly identifying persons and enterprises. If the number is unknown, the OeNB will be happy to provide it to the reporting agent upon request.

2.4.5.1.2. Company name as in the commercial register

The current company name must be specified as listed in the commercial register. The exact company address (street, city and postal code) need not be provided if the OeNB ID number is supplied.

2.4.5.1.3. Address

Residents subject to reporting requirements must provide a current and complete address (street, city, postal code).

2.4.5.1.4. Contact person

The name, telephone and e-mail address of the person(s) in charge of submitting reports on behalf of the reporting agent should be provided here.
2.4.5.2. Reporting obligation

A reporting obligation exists whenever a nonresident shareholder has a share of at least 10% in the share capital of the resident enterprise.

Nil reports are required if the reporting threshold is not met as well as if no nonresident shareholders exist.

2.4.5.3. Information on the respondent

2.4.5.3.1. Nonresident control

Is the reporting enterprise controlled by a nonresident entity? This question should be answered “yes” or “no.”

Resident enterprises are subject to either resident or nonresident control. Nonresident control exists when nonresident strategic owners possess more than half of the voting rights, either directly or indirectly. The actual influence exerted is not relevant to answering this question. In the case of joint stock corporations, the freefloat shares are not taken into account. This means that enterprises with a predominance of freefloat are always “resident.”

2.4.5.3.2. Country of residence of the group headquarters

In the event of nonresident control, the ISO code for the country of residence of the group headquarters should be indicated (if not ascertainable, please enter “XX”).

The country of residence of the group headquarters is the country in which the group makes its main strategic decisions. If more than one owner in different countries holds the same share, or if the last owner is unknown, please enter “XX.” Should the reporting enterprise not be subject to nonresident control, i.e. if the nonresident share is between 10% and 50%, or should the nonresident shareholders (intermediate holding companies) be controlled from Austria, you may leave this field blank or enter “AT” for “Austrian control.”

The double-digit ISO code for the country of residence of the group headquarters is specified here. The ISO code is the country code pursuant to the ISO 3166 standard published by the International Organization for Standardization. A list of the current codes can be obtained from www.zahlungsbilanz.oenb.at under “Klassifikationen” / “ISO-Codes” (list of countries in German only).

With regard to partnerships, the UBO (Ultimate Beneficial Owner) country is the country of residence of the partner with unlimited liability, as this partner normally has economic control of the partnership. This also applies to limited partnerships.
2.4.5.3.3. Legal form

Is the reporting enterprise a listed joint stock corporation? This question should be answered “yes” or “no.”

The exchange on which the joint stock corporation is listed is irrelevant for the purposes of this question; listings on foreign stock exchanges are must also be included.

2.4.5.3.4. Market value

If the reporting enterprise is a listed joint stock corporation, the market value of the enterprise as of December 31 of the reporting year must be specified.

The market value of the entire enterprise should be stated, not just the portion in foreign possession. Even if only parts of the enterprise are listed on an exchange, the market value of the entire enterprise must be provided. The figure for market value may be estimated.

2.4.5.3.5. Average number of employees of all affiliated enterprises in Austria

The average number of employees of all affiliated enterprises in Austria must be specified.

The total number of persons working in the unit in question must be stated (including working owners, partners working regularly in the unit and unpaid, assisting family members) as well as persons working outside of the unit but that belong to it and are remunerated by it (e.g. sales agents, supply personnel, repair and maintenance teams).

The figure stated should cover persons on leave for short periods of time (e.g. in cases of illness, paid vacation or special leave) as well as persons on strike, but not those on indefinite leave. Likewise included are part-time employees, seasonal workers, trainees and home workers, all of whom appear on the wage and salary list.

The number of employees does not include workers made available to the unit from other enterprises or workers who are carrying out repair and maintenance work on behalf of other enterprises as well as persons absolving mandatory military service.

2.4.5.3.6. Intragroup foreign trade

Intragroup foreign trade refers to the exchange of goods and services with nonresident affiliated enterprises.

- **Intragroup export and intra-Community supply of goods**: Exports of goods to nonresident customers that are affiliated with the group (parents, subsidiaries, sister companies, etc.).
- **Intragroup export and intra-Community supply of services**: Exports of services to nonresident customers that are affiliated with the group (parents, subsidiaries, sister companies, etc.).
- Services include, for example, transportation, consulting, construction and assembly, IT, insurance, communication and research services. Wages and salaries are in no case included.
• **Intragroup import and intra-Community purchase of goods**: Imports of goods from nonresident customers that are affiliated with the group (parents, subsidiaries, sister companies, etc.).

• **Intragroup import and intra-Community purchase of services**: Imports of services from nonresident customers that are affiliated with the group (parents, subsidiaries, sister companies, etc.).

• Services include, for example, transportation, consulting, construction and assembly, IT, insurance, communication and research services. Wages and salaries are in no case included.

2.4.5.3.7. Other information

• **Claims against nonresident affiliated enterprises**: This refers to claims against nonresident affiliated enterprises other than loans between affiliated enterprises in sectors 122 (banks) and 123 (other financial services companies).

• **Liabilities to nonresident affiliated enterprises**: This refers to liabilities to nonresident affiliated enterprises other than liabilities arising from loans between affiliated enterprises in sectors 122 (banks) and 123 (other financial services companies).

• **Payments for patents and licenses received from nonresident ultimate parent enterprises**: This refers to payments made to owners or other nonresident ultimate parent enterprises for the use of patents or licenses. It also includes payments for franchise costs.

• **Payments for management services received from nonresident ultimate parent enterprises**: This refers to any payments for management fees or similar payments made to owners or other nonresident ultimate parent enterprises for general management services that cannot be allocated to specific services; these would otherwise be reported under “Import and intra-Community purchase of services.”

2.4.5.4. Primary data of nonresident shareholders

2.4.5.4.1. Company name

The current company name must be specified as listed in the commercial register (for private individuals, first and last name plus date of birth ("dd/mm/yyyy")). The exact (company) address (street, city and postal code) need not be provided if the OeNB ID number is supplied.

2.4.5.4.2. OeNB ID number

The OeNB ID number is a number issued by the OeNB for the purpose of distinctly identifying persons and enterprises. If the number is unknown, the OeNB will be happy to provide it to the reporting agent upon request.
2.4.5.4.3. Share

The share in equity capital (nominal capital) must be stated in percent to the first decimal place.

2.4.5.4.4. Country

The double-digit ISO code for the country of residence of the nonresident investor is to be specified here. The ISO code is the country code pursuant to the ISO 3166 standard published by the International Organization for Standardization. A list of the current codes can be obtained from www.zahlungsbilanz.oenb.at under “Klassifikationen” / “ISO-Codes” (list of countries in German only).

2.4.5.4.5. Sector

The current ÖNACE code must be provided for the main economic activity of the nonresident investor in accordance with ÖNACE 2008. A list of the current codes can be obtained from www.zahlungsbilanz.oenb.at under “Klassifikationen” / “ÖNACE 2008” (in German only).

Private individuals should enter “970.” For enterprises producing different goods and services, the code should be that for the activity representing the majority of value creation. For holding companies, please differentiate between “active” holding companies that exercise actual management functions (code 701) and merely “formal” holding companies with no personnel (code 642).

2.4.5.4.6. Country of ultimate beneficial owner (UBO)

If the nonresident shareholder is an enterprise that is subordinate to a group headquarters, the country of residence of the group headquarters (country of ultimate beneficial owner) must be stated.

The double-digit ISO code for the country of residence of the group headquarters is specified here. The ISO code is the country code pursuant to the ISO 3166 standard published by the International Organization for Standardization. A list of the current codes can be obtained from www.zahlungsbilanz.oenb.at under “Klassifikationen” / “ISO-Codes” (list of countries in German only).

2.4.5.5. Information on Austrian joint stock corporations controlled directly or indirectly (affiliated enterprises)

If a nonresident shareholder exercises corporate control (controlling influence, i.e. a stake of more than 50%) over the respondent, all participations in Austrian joint stock corporations where the respondent exercises either direct or indirect control must be reported.

The data are collected by Statistics Austria (STAT) as set forth in Article 6 para. 1 no. 4 of the “AuslandsunternehmensEinheitenstatistik” Regulation (Federal Law Gazette I no. 345, issued on Sept. 30, 2008), otherwise referred to as “foreign affiliates statistics” (FATS). The Oesterreichische Nationalbank (OeNB) has been commissioned by Statistics Austria to
collect the reports in order to facilitate reporting for respondents and to save administrative costs. Data are gathered on joint stock corporations in Austria that are controlled by the institutional units surveyed and domiciled in the Republic of Austria.

2.4.5.5.1. Reporting threshold

A report must be submitted if the resident enterprise (the Austrian joint stock corporation) has more than 20 employees and total assets of more than EUR 1,000,000.

2.4.5.5.2. Company name

The current company name as listed in the commercial register and the location of the controlled joint stock corporation in Austria must be specified here. If the OeNB ID number is supplied, the location need not be provided.

2.4.5.5.3. OeNB ID number

The OeNB ID number is a number issued by the OeNB for the purpose of distinctly identifying persons and enterprises. If the number is unknown, the OeNB will be happy to provide it to the reporting agent upon request.

2.4.5.5.4. Share

The share in the equity capital should be indicated in percent to the first decimal place. The figure to be provided is the total of all weighted, direct or indirect shares held by the reporting enterprise in the joint stock company that it controls in Austria.

2.4.5.5.5. Additional financial statement data

Additional data based on the annual financial statements pursuant to Austrian commercial law should be submitted separately.

The preferred method of conveyance is per electronic transfer. For information on the transfer procedure, the content to be provided and the terms and conditions, please refer to: www.oekb.at/bilanztransfer

If no audit report was prepared for your enterprise, we ask that you send us your most recent annual financial statements (balance sheet, income statement and notes to the financial statements).
Exemple 2.45: 1: Share in Austrian joint stock corporations controlled directly or indirectly

In the example shown, the respondent has a direct stake in enterprises A, B and C and an indirect stake in enterprises D, E and F.

“Direct control” exists in the case of enterprises B and C, where the participation is greater than 50%, but not in the case of enterprise A.

Enterprises D and F are subject to “indirect control.” Enterprise D is jointly controlled by A and B, and the respondent’s “weighted share” is 0.4 (share of respondent in A) * 0.5 (share of A in D) + 1 (share of respondent in B) * 0.5 (share of B in D) = 70%. Enterprise F is controlled by the respondent, because the respondent controls enterprise C and enterprise C in turn controls enterprise F. The weighted share is 0.51 * 0.51 = 26.0%. Enterprise E is not controlled by the respondent, because B only has a minority interest in E.
2.5. Stocks of Austrian Direct Investments Abroad and Determination of Foreign Business Divisions of Resident Enterprises (D7)

2.5.1. Scope

This report covers:

- direct and indirect participations in outward direct investment enterprises abroad;
- figures from the financial statements and other economic performance indicators of resident direct investors; and
- figures from the financial statements and other economic performance indicators of direct and indirect outward direct investment enterprises.

In addition to submission of the Report on Direct Investment Transactions, preparation of the statistics identified in Section 1.3 requires that a statistically relevant reporting population provide data on the stock of outward direct investments as well as the total income from those direct investments. To this end, residents are required by way of separate administrative rulings (Bescheide) to submit reports once a year.

2.5.2. Reporting Agents

Reporting agents are residents that are subject to reporting requirements by virtue of having direct investments abroad (i.e. being direct investors) and that have been requested by the OeNB to fill out the D7 report entitled “Stocks of Austrian Direct Investments Abroad and Determination of Foreign Business Divisions of Resident Enterprises.” Figures should generally be stated in thousands of euros.

The report requests information as set forth in Article 6 para. 2 Exchange Control Act 2004 and Article 7 para. 1 no. 2 of the “Auslandsunternehmenseinheitenstatistik” Regulation (Federal Law Gazette I no. 345, issued on Sept. 30, 2008), otherwise referred to as “foreign affiliates statistics” (FATS), and guarantees that your data will be kept strictly confidential and rendered anonymous prior to evaluation.
2.5.3. Reporting Threshold

Resident direct investors are subject to reporting requirements if their share in the share capital of a nonresident direct investment enterprise is at least **10%** and

- the nominal value of the resident direct investor’s share in the share capital equals or exceeds EUR 100,000; **OR**
- the nonresident enterprise has total assets of EUR 10,000,000 or more.

Nil reports are required if the reporting threshold is not met as well as if no nonresident shareholdings exist.

2.5.4. Report Cutoff Date

The reporting cutoff date is December 31 of the reporting year in question. Enterprises with balance sheet dates other than December 31 may use figures from financial statements dated up to six months **before** or six months **after** the cutoff date (between the 1st of July prior to the reporting cutoff date and the 30th of June of the year following the cutoff date).

The report must be made to the OeNB (Statistics Department – Information Systems and Data Management) by the reporting date specified in the letter requesting the information. The deadline may be extended upon request to the OeNB’s Statistics Department – Information Systems and Data Management.

2.5.5. Description of Individual Data Fields

2.5.5.1. Primary data

The data fields in the header of the report show the basic information for the report. They are filled out in advance by the OeNB and should not be changed by the reporting agent **unless the data is incorrect**.

2.5.5.1.1. OeNB ID number

The OeNB ID number is a number issued by the OeNB for the purpose of distinctly identifying persons and enterprises. If the number is unknown, the OeNB will be happy to provide it to the reporting agent upon request.

2.5.5.1.2. Company name

The current company name must be specified as listed in the commercial register (for private individuals, first and last name plus date of birth (“dd/mm/yyyy”)). The exact (company) address (street, city and postal code) need not be provided if the OeNB ID number is supplied.
2.5.5.1.3. Address
Residents subject to reporting requirements must provide a current and complete address (street, city, postal code).

2.5.5.1.4. Delivery address
A delivery address should be indicated when the respondent would like the questionnaire to be sent to an address other than the company address.

2.5.5.1.5. Contact person
The name, telephone and fax numbers and e-mail address of the person(s) in charge of submitting reports on behalf of the reporting agent should be provided here.

2.5.5.2. Reporting obligation
A reporting obligation exists whenever a resident shareholder has a share of at least 10% in the share capital of a nonresident enterprise and

- the nominal value of the resident direct investor’s share in the share capital equals or exceeds EUR 100,000; OR
- the nonresident enterprise has total assets of EUR 10,000,000 or more.

Nil reports are required if the reporting threshold is not met as well as if no nonresident shareholdings exist.

2.5.5.3. Information on the respondent
2.5.5.3.1. Nonresident control
Is the reporting enterprise controlled by a nonresident entity? This question should be answered “yes” or “no.”

Resident enterprises are subject to either resident or nonresident control. Nonresident control exists when nonresident strategic owners possess more than half of the voting rights, either directly or indirectly. The actual influence exerted is not relevant to answering this question. In the case of joint stock corporations, the freefloat shares are not taken into account. This means that enterprises with a predominance of freefloat are always “resident.”
2.5.5.3.2. Country of residence of the group headquarters

In the event of nonresident control, the ISO code for the country of residence of the group headquarters should be indicated (if not ascertainable, please enter “XX”).

The country of residence of the group headquarters is the country in which the group makes its main strategic decisions. If more than one owner in different countries holds the same share, or if the last owner is unknown, please enter “XX.” Should the reporting enterprise not be subject to nonresident control, i.e. if the nonresident share is between 10% and 50%, or should the nonresident shareholders (intermediate holding companies) be controlled from Austria, you may leave this field blank or enter “AT” for “Austrian control.”

The double-digit ISO code for the country of residence of the group headquarters is specified here. The ISO code is the country code pursuant to the ISO 3166 standard published by the International Organization for Standardization. A list of the current codes can be obtained from [www.zahlungsbilanz.oenb.at](http://www.zahlungsbilanz.oenb.at) under “Klassifikationen” / “ISO-Codes” (list of countries in German only).

2.5.5.3.3. Average number of employees of all affiliated enterprises in Austria

The average number of employees of all affiliated enterprises in Austria must be specified.

The total number of persons working in the unit in question must be stated (including working owners, partners working regularly in the unit and unpaid, assisting family members) as well as persons working outside of the unit but that belong to it and are remunerated by it (e.g. sales agents, supply personnel, repair and maintenance teams).

The figure stated should cover persons on leave for short periods of time (e.g. in cases of illness, paid vacation or special leave) as well as persons on strike, but not those on indefinite leave. Likewise included are part-time employees, seasonal workers, trainees and home workers, all of whom appear on the wage and salary list.

The number of employees does not include workers made available to the unit from other enterprises or workers who are carrying out repair and maintenance work on behalf of other enterprises as well as persons absolving mandatory military service.
2.5.5.3.4. Intragroup foreign trade

Intragroup foreign trade refers to both deliveries and receipts of INTRASTAT goods as well as the exchange of goods with non-EU countries (EXTRASTAT) and the exchange of services with nonresident affiliated enterprises.

- **Intragroup export and intra-Community supply of goods**: Exports of goods to nonresident customers that are affiliated with the group (parents, subsidiaries, sister companies, etc.).
- **Intragroup export and intra-Community supply of goods**: Exports of services to nonresident customers that are affiliated with the group (parents, subsidiaries, sister companies, etc.).
- Services include, for example, transportation, consulting, construction and assembly, IT, insurance, communication and research services. Wages and salaries are in no case included.
- **Intragroup import and intra-Community purchase of goods**: Imports of goods from nonresident customers that are affiliated with the group (parents, subsidiaries, sister companies, etc.).
- **Intragroup import and intra-Community purchase of services**: Imports of services from nonresident customers that are affiliated with the group (parents, subsidiaries, sister companies, etc.).

2.5.5.3.5. Other information

- **Claims against nonresident affiliated enterprises**: This refers to claims against nonresident affiliated enterprises other than loans between affiliated enterprises in sectors 122 (banks) and 123 (other financial services companies).
- **Liabilities to nonresident affiliated enterprises**: This refers to liabilities to nonresident affiliated enterprises other than liabilities arising from loans between affiliated enterprises in sectors 122 (banks) and 123 (other financial services companies).

2.5.5.4. Information on the nonresident enterprise

2.5.5.4.1. OeNB ID number

The OeNB ID number is a number issued by the OeNB for the purpose of distinctly identifying persons and enterprises. If the number is unknown, the OeNB will be happy to provide it to the reporting agent upon request.
2.5.5.4.2. Company name

The current company name must be specified as listed in the commercial register. The exact company address (street, city and postal code) need not be provided if the OeNB ID number is supplied.

2.5.5.4.3. Country

The double-digit ISO code for the country of residence of the nonresident direct investment enterprise is to be specified here. The ISO code is the country code pursuant to the ISO 3166 standard published by the International Organization for Standardization. A list of the current codes can be obtained from www.zahlungsbilanz.oenb.at under “Klassifikationen” / “ISO-Codes” (list of countries in German only).

2.5.5.4.4. Motive for participation

If more than one motive applies, please indicate the most important one. When stating the motive for participation, one of the following motives should be selected:

- Labor costs
- Tax considerations
- Market access
- Sourcing security
- Other

2.5.5.4.5. New formation

Does the participation involve establishment of a new enterprise? This question should be answered “yes” or “no.” A mere change in legal form or company name is not considered a new formation.

This question should be answered “yes” if the nonresident enterprise was originally a new formation. The new formation may have occurred before the current year but whether it has acted in the initial contribution to an existing business, or has been a green - field investment.

2.5.5.4.6. Year of initial participation

The year in which the respondent made the initial investment in the nonresident enterprise should be stated here (“YYYY”).
2.5.5.4.7. Share

The respondent’s share in the equity capital of the nonresident enterprise must be stated in percent to the first decimal place.

2.5.5.4.8. Sector

The current ÖNACE code must be provided for the main economic activity of the nonresident enterprise in accordance with ÖNACE 2008. A list of the current codes can be obtained from www.zahlungsbilanz.oenb.at under “Klassifikationen” / “ÖNACE 2008” (in German only).

If the nonresident enterprise produces different goods and services, the code should be that for the activity representing the majority of value creation. For holding companies, please differentiate between “active” holding companies that exercise actual management functions (code 701) and merely “formal” holding companies with no personnel (code 642).

2.5.5.4.9. Legal form

A rough classification of the legal form of the nonresident enterprise should be provided here. One of the following options must be selected:

- Listed joint stock corporation (AG)
- Unlisted joint stock corporation (AG)
- Other legal form

2.5.5.4.10. Market value

If the nonresident enterprise is a listed stock corporation, the market value of the enterprise as of December 31 of the reporting year must be specified. Even if only parts of the enterprise are listed on an exchange, the market value of the entire enterprise must be provided. The figure for market value may be estimated.
2.5.5.4.11. Average number of employees

The number of employees of the nonresident enterprise is defined as the total number of persons working in the unit in question (including working owners, partners working regularly in the unit and unpaid, assisting family members) as well as persons working outside of the unit but that belong to it and are remunerated by it (e.g. sales agents, supply personnel, repair and maintenance teams).

The figure stated should cover persons on leave for short periods of time (e.g. in cases of illness, paid vacation or special leave) as well as persons on strike, but not those on indefinite leave. Likewise included are part-time employees, seasonal workers, trainees and home workers, all of whom appear on the wage and salary list.

The number of employees does not include workers made available to the unit from other enterprises or workers who are carrying out repair and maintenance work on behalf of other enterprises as well as persons absolving mandatory military service. Employee figures may be estimated.

2.5.5.4.12. Sales revenue

This refers to the net sales revenue of the nonresident enterprise as reported in the income statement (Article 232 para. 1 Commercial Code or by analogy). Revenue comprises the total amounts invoiced by the unit surveyed during the reporting period; this figure corresponds to market sales of goods and services supplied to third parties.

Revenue includes all taxes and levies applicable to the goods and services invoiced by the unit, with the exception of any value added tax invoiced to the customer by the unit or other similar deductible taxes directly linked to revenue. Revenue also includes all other charges (transport, packaging, etc.) passed on to the customer, even if those charges are listed separately in the invoice. Reductions in prices, rebates and discounts as well as the value of returned packaging must be deducted.

Income classified as other operating income, financial income or extraordinary income in company accounts is excluded from revenue. Subsidies on products received from the government or the European Union are likewise excluded from revenue.

If the nonresident enterprise is allocated to the “banking” sector, please enter the total of the net interest income and commission income.

If the nonresident enterprise is allocated to the “insurance” sector, please enter the “gross contributions posted” (premium income).
2.5.5.4.13. **Foreign trade**

All trade activities (trade in goods and services) of the nonresident direct investment enterprise with the respondent must be indicated.

- **Export and intra-Community supply of goods to the respondent**: Exports of goods from the nonresident enterprise to the respondent.
- **Export and intra-Community supply of services to the respondent**: Exports of services from the nonresident enterprise to the respondent.
- **Import and intra-Community purchase of goods from the respondent**: Imports of goods from the respondent to the nonresident enterprise.
- **Import and intra-Community purchase of services from the respondent**: Imports of services from the respondent to the nonresident enterprise.

2.5.5.4.14. **Other information**

- **Payments for patents and licenses received from the respondent**: This refers to payments made by the nonresident enterprise to the respondent for the use of patents or licenses. It also includes payments for franchise costs.

**Payments for management services received from the respondent**: This refers to any payments for management fees or similar payments made by the nonresident enterprise to the respondent for general management services that cannot be allocated to specific services; these would otherwise be reported under “Import and intra-Community purchase of goods and services from the respondent.”
### 2.5.5.5. Figures from the nonresident enterprise’s annual financial statements

**Balance sheet figures (equity and liabilities)** (financial statements prepared pursuant to the statutory provisions of the country in question – by analogy to the Commercial Code):

<table>
<thead>
<tr>
<th>Balance sheet figures (equity and liabilities)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Balance sheet date</strong></td>
<td>The format for the balance sheet date is “MM.”</td>
</tr>
<tr>
<td><strong>Equity capital</strong></td>
<td>• Nominal capital; or</td>
</tr>
<tr>
<td></td>
<td>• For limited partnerships, the sum of fixed and variable capital less reserves and the net income/net loss for the year.</td>
</tr>
<tr>
<td><strong>Reserves</strong></td>
<td>All reserves belonging to equity such as committed and uncommitted capital reserves, retained earnings (legal and statutory reserves and other/uncommitted reserves); a minus symbol (–) should be used for negative figures.</td>
</tr>
<tr>
<td><strong>Net income/net loss (–) for the year</strong></td>
<td>A minus symbol (–) indicates a net loss.</td>
</tr>
<tr>
<td><strong>Profit/loss (–) brought forward from the previous year</strong></td>
<td>A minus symbol (–) indicates a loss brought forward.</td>
</tr>
<tr>
<td><strong>Equity</strong></td>
<td>Sum of the items from “equity capital” to “profit/loss brought forward”; a minus symbol (–) indicates a negative figure.</td>
</tr>
<tr>
<td><strong>Liabilities</strong></td>
<td>Liabilities to banks, affiliated enterprises and other long-term investees and investors, liabilities from bonds, payments received on account of orders, trade payables, liabilities on bills accepted and drawn and other liabilities (e.g. relating to taxes and to social security and similar obligations).</td>
</tr>
<tr>
<td><strong>Other items of equity and liabilities</strong></td>
<td>Untaxed reserves, provisions, deferred income and other items not included under liabilities.</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td>Sum of the items from “equity” to “other items of equity and liabilities.”</td>
</tr>
<tr>
<td>Income statement figures</td>
<td>Description</td>
</tr>
<tr>
<td>--------------------------</td>
<td>-------------</td>
</tr>
<tr>
<td><strong>Operating result</strong></td>
<td>In accordance with/by analogy to Article 231 para. 2 no. 9 Commercial Code or para. 3 no. 8 Commercial Code or the equivalent; a minus symbol (–) should be used for negative figures.</td>
</tr>
<tr>
<td><strong>Financial result</strong></td>
<td>In accordance with/by analogy with Article 231 para. 2 no. 16 Commercial Code or para. 3 no. 15 Commercial Code or the equivalent; a minus symbol (–) should be used for negative figures.</td>
</tr>
<tr>
<td><strong>Result from ordinary activities</strong></td>
<td>Sum of the “operating result” and the “financial result”; a minus symbol (–) indicates a negative figure.</td>
</tr>
<tr>
<td><strong>Extraordinary result</strong></td>
<td>A minus symbol (–) indicates a negative figure.</td>
</tr>
<tr>
<td><strong>Taxes on income</strong></td>
<td>A minus symbol (–) indicates a negative figure.</td>
</tr>
<tr>
<td><strong>Net income/net loss for the year</strong></td>
<td>Sum of the items from “result from ordinary activities” to “taxes on income”; a minus symbol (–) indicates a net loss for the year.</td>
</tr>
<tr>
<td><strong>Transfers to (–)/reversals of reserves</strong></td>
<td>A minus symbol (–) indicates a transfer to reserves.</td>
</tr>
<tr>
<td><strong>Profit/loss (–) brought forward from the previous year</strong></td>
<td>A minus symbol (–) indicates a loss brought forward.</td>
</tr>
<tr>
<td><strong>Net retained profits/net accumulated losses (–)</strong></td>
<td>Sum of the items from “net income/net loss for the year” to “profit/loss brought forward”; a minus symbol (–) indicates a net accumulated loss.</td>
</tr>
</tbody>
</table>

**Consolidated income statement figures (if consolidated financial statements are prepared for the nonresident enterprise):**

**Consolidated result from ordinary activities:** if consolidated financial statements are prepared for the nonresident enterprise, the result from ordinary activities of the nonresident group entity should be indicated. A minus symbol (–) indicates a negative figure.
2.5.5.6. Information on nonresident enterprises controlled indirectly (via a foreign participation)

The data are collected by Statistics Austria (STAT) as set forth in Article 7 para. 1 no. 2b of the “Auslandsunternehmenseinheitenstatistik” Regulation (Federal Law Gazette I no. 345, issued on Sept. 30, 2008), otherwise referred to as “foreign affiliates statistics” (FATS). The Oesterreichische Nationalbank (OeNB) has been commissioned by Statistics Austria to collect the reports in order to facilitate reporting for respondents and to save administrative costs. Data are gathered on enterprises and branch offices abroad that are indirectly controlled by the institutional units surveyed and domiciled in the Republic of Austria.

Only nonresident subsidiaries, second-tier subsidiaries, etc. of NONRESIDENT direct investment enterprises are considered indirectly controlled enterprises abroad (controlling influence, i.e. a stake of more than 50%). If control is exercised via another resident direct investor, then THAT resident is responsible for fulfilling the reporting obligation.

If an indirectly controlled nonresident enterprise has already been reported as a direct participation, the indirectly held share need not be reported. Instead, a separate commentary should be prepared as described in the “ZABIL Online” application.

2.5.5.6.1. Reporting threshold

A report must be submitted if the nonresident, indirectly controlled enterprise has more than 20 employees and total assets of more than EUR 1,000,000.

2.5.5.6.2. Company name

The current company name must be specified as listed in the commercial register. The exact company address (street, city and postal code) need not be provided if the OeNB ID number is supplied.

2.5.5.6.3. OeNB ID number

The OeNB ID number is a number issued by the OeNB for the purpose of distinctly identifying persons and enterprises. If the number is unknown, the OeNB will be happy to provide it to the reporting agent upon request.

2.5.5.6.4. Share

The respondent’s share in the equity capital of the nonresident enterprise must be stated in percent to the first decimal place. The figure to be provided is the total of all weighted, direct or indirect shares held by the respondent in the indirectly controlled nonresident enterprise.
Exemple 2.46: Share in nonresident enterprises controlled indirectly

In the example shown, the respondent has a direct stake in enterprises A, B and C and an indirect stake in enterprises D, E and F.

“Direct control” exists in the case of enterprises B and C, where the participation is greater than 50%, but not in the case of enterprise A.

Enterprises D and F are subject to “indirect control.” Enterprise D is jointly controlled by A and B, and the respondent’s “weighted share” is 0.4 (share of respondent in A) * 0.5 (share of A in D) + 1 (share of respondent in B) * 0.5 (share of B in D) = 70%. Enterprise F is controlled by the respondent, because the respondent controls enterprise C and enterprise C in turn controls enterprise F. The weighted share is 0.51 * 0.51 = 26.0%. Enterprise E is not controlled by the respondent, because B only has a minority interest in E.
2.5.5.6.5. **Number of employees**

The total number of persons working in the indirectly controlled nonresident unit in question must be stated (including partners working regularly in the unit and unpaid, assisting family members) as well as persons working outside of the unit but that belong to it and are remunerated by it (e.g. sales agents, supply personnel, repair and maintenance teams).

The figure stated should cover persons on leave for short periods of time (e.g. in cases of illness, paid vacation or special leave) as well as persons on strike, but not those on indefinite leave. Likewise included are part-time employees, seasonal workers, trainees and home workers, all of whom appear on the wage and salary list.

The number of employees does **not** include workers made available to the unit from other enterprises or workers who are carrying out repair and maintenance work on behalf of other enterprises as well as persons absolving mandatory military service. The figure for market value may be estimated.

2.5.5.6.6. **Country**

The two-digit ISO code should be provided for the country in which the indirectly controlled nonresident enterprise and the nonresident branch are domiciled pursuant to Level 3 of the list of countries included in Annex III of Regulation (EC) 716/2007. The ISO code is the country code pursuant to the ISO 3166 standard published by the International Organization for Standardization. A list of the current codes can be obtained from [www.zahlungsbilanz.oenb.at](http://www.zahlungsbilanz.oenb.at) under “Klassifikationen” / “ISO-Codes” (list of countries in German only).

2.5.5.6.7. **Sector**

The current ÖNACE code must be provided for the main economic activity of the indirectly controlled nonresident enterprise in accordance with ÖNACE 2008. A list of the current codes can be obtained from [www.zahlungsbilanz.oenb.at](http://www.zahlungsbilanz.oenb.at) under “Klassifikationen” / “ÖNACE 2008” (in German only).

If the indirectly controlled nonresident enterprise produces different goods and services, the code should be that for the activity representing the majority of value creation.
2.5.5.6.8. Sales revenue

This refers to the net sales revenue of the indirectly controlled nonresident enterprise as reported in the income statement (Article 232 para. 1 Commercial Code – Handelsgesetzbuch or by analogy). Revenue comprises the total amounts invoiced by the unit surveyed during the reporting period; this figure corresponds to market sales of goods and services supplied to third parties.

Revenue includes all taxes and levies applicable to the goods and services invoiced by the unit, with the exception of any value added tax invoiced to the customer by the unit or other similar deductible taxes directly linked to revenue. Revenue also includes all other charges (transport, packaging, etc.) passed on to the customer, even if those charges are listed separately in the invoice. Reductions in prices, rebates and discounts as well as the value of returned packaging must be deducted.

Income classified as other operating income, financial income or extraordinary income in company accounts is excluded from revenue. Subsidies on products received from the government or the European Union are likewise excluded from revenue.

If the indirectly controlled nonresident enterprise is allocated to the “banking” sector, please enter the total of the net interest income and commission income.

If the indirectly controlled nonresident enterprise is allocated to the “insurance” sector, please enter the “gross contributions posted” (premium income).

The figure for market value may be estimated.
3. Report on Portfolio Investment

All reports on portfolio investment must be based on security-by-security reporting, indicating the securities identification number, i.e. the ISIN, or, if no ISIN is available, a specially defined internal number to be reported to the OeNB in connection with the primary data report pursuant to Section 3.6.

In foreign trade statistics, portfolio investment refers to investment in the following domestic and foreign securities, unless they serve to create direct investments:

- **Shares and other equity, such as**
  - Common and preferred stock
  - Rights issues
  - Profit-sharing certificates and participation certificates
  - Shares in mutual funds and real estate investment funds

- **Debt securities, such as**
  - Straight bonds
  - Zero-coupon bonds
  - Floating rate notes
  - Perpetual bonds (fixed-rate bonds that are not redeemable)
  - Federal treasury bills and notes
  - Commercial papers
  - Certificates of deposit
  - Medium-term bonds (Kassenobligationen)
  - Registered bonds
  - Mortgage bonds (Pfandbriefe), covered bank bonds, asset-backed securities

The Report on Portfolio Investment must also include warrants, certificates (such as guarantee certificates, index certificates or turbo certificates), securities with embedded financial derivatives (such as reverse convertible bonds, index bonds, convertible bonds or exchangeable bonds, credit-linked notes) and similar leveraged products structured as securities (such financial instruments are frequently referred to as derivatives or as securitized derivatives).

Domestic securities are securities (denominated in euro or other currencies) whose issuer is domiciled in Austria. The place of issue is not relevant for this attribution.

Foreign securities are securities (denominated in euro or other currencies) whose issuer is domiciled abroad. The place of issue is not relevant for this attribution.

The following instruments are not to be reported as portfolio investment:

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3 Profit-sharing certificates with fixed rates of return (i.e. the rights or interest payments received depend on the issuer’s profit or loss) are classified in the balance of payments statistics as fixed-rate securities pursuant to ECB guidelines.
• Nonsecuritized financial derivatives such as options, futures, swaps and similar products, even if they have an ISIN number
• Borrowers’ note loans
• Checks
• Promissory note

The reports on portfolio investment meet the requirements of the BOP Reporting Regulation 1/2013 and of Regulation (EU) No 1011/2012 of the European Central Bank of 17 October 2012 concerning statistics on holdings of securities (ECB/2012/24, Securities Holdings Statistics Regulation – SHS Regulation). The data collected to comply with this Regulation are confidential statistical data as defined in Council Regulation (EC) No 2533/98 of 23 November 1998 concerning the collection of statistical information by the European Central Bank and, as regards national central banks, may be used in the field of prudential supervision on the basis of Article 8 (1) d of this Regulation. As required under Article 8 (2) of Council Regulation (EC) No 2533/98, reporting agents are hereby informed that the OeNB also uses these data in the field of banking supervision. All exceptions will be noted.

3.1. Report on Securities Held by Resident Custodians

3.1.1. Reporting Agents

The report on securities holdings must be submitted by:

• Resident monetary financial institutions (MFIs) as defined in Regulation (EC) No. 2423/01 of the European Central Bank of November 22, 2001 concerning the consolidated balance sheet of the monetary financial institutions sector (ECB/2001/13) as currently amended, with the exception of money market funds that are MFIs; a list of all current resident MFIs can be found on the OeNB’s website at www.oenb.at (under Statistik und Melderservice/Standard und Codes; in Germany only).
• Resident credit institutions that are not MFIs but hold and administrate them for third parties (custody business – Article 1 para. 1 no. 5 Banking Act); a list of all current resident credit institutions according to the Banking Act that are not MFIs can be found on the OeNB’s website at www.oenb.at (in German only).
• Liquidation entities pursuant to Article 3 Federal Act on the Establishment of a Liquidation Entity which will continue to hold a license to carry out banking transactions, including the safekeeping and administration of securities.
• Resident branches of investment firms pursuant to Article 12 of the Securities Supervision Act (Wertpapieraufsichtsgesetz – WAG) that hold in custody and administrate securities for third parties (custody business – Article 1 para. 1 no. 5 Banking Act).
• Resident branches of credit and financial institutions from the Member States (Articles 9 and 11 Banking Act) that hold in custody and administrate securities for third parties (custody business – Article 1 para. 1 no. 5 Banking Act).
These institutions subject to reporting requirements will hereinafter be referred to as resident custodians.

3.1.2. Scope

The report covers securities holdings and transactions as shown in template P1 (Annex 4).

All securities must be reported in the report on securities holdings, regardless of

- the currency in which they are denominated;
- whether the issuer is a resident or a nonresident;
- whether the counterparty is a resident or a nonresident; and
- where the security is kept.

Resident custodians must report:

- the stock of all unconsolidated securities held for own account (excluding own holdings of securities held in own branch offices abroad), regardless of whether the securities are held in custody by the custodians themselves or by third parties, as well as securities received and delivered;
- the stock of securities held in custody for resident noncustodians, as well as securities received and delivered; and
- the stock of securities held in custody for nonresidents, as well as securities received and delivered;

in line with predefined report categories.

Exemple 3.47:

- You are holding/administrating securities for another resident custodian. The securities are not to be included in your report, because the resident custodian must include them in the report of its own holdings.

- You are keeping securities that are part of your own holdings in a custody account at a depository in Frankfurt, Germany. The securities must be included in the report of your own holdings.

You are administrating/holding securities on behalf of resident or nonresident customers in a custody account at a depository in London, UK. You must include the securities in your report of holdings for customers’ account in the corresponding custody account of the customer.
3.1.2.2. Own holdings

3.1.2.2.1. General

All securities reported as assets on your balance sheet must be reported as own holdings (see ECB monetary statistics report). For information on which items to include in reports, resident custodians submitting an ECB monetary statistics report may refer to the definitions provided in sections II.1.3 to II.1.5 of the reporting standards for ECB monetary statistics (securities, MMF shares/units, shares and other equity).

Securities that are kept in custody and/or administrated for customers are not permitted to be included in the resident custodian’s own holdings.

Volumes of direct issues that have been offered for subscription but not yet sold as of the reporting cutoff date (and have therefore not yet been reported in the issue statistics as a new issue) should not be reported as own holdings. Common stock is an exception to this and should always be reported as own holdings.

Repurchases of direct issues do not change the volume in circulation; the relevant securities holdings and receipts are reported under own holdings. However, if direct issues are (partially) redeemed (payments that serve to reduce the volume in circulation and are shown as redemptions in the issue statistics), neither a securities holding nor a receipt should be reported under own holdings.

Exemple 3.48:

- You offer a debt security for subscription with a total nominal value of EUR 50 million. As of the reporting cutoff date, EUR 5 million has actually been sold. The EUR 45 million that has been offered for subscription but not sold should not be reported (as own holdings). The new issue and the outstanding volume of the debt security amounts to EUR 5 million for the reporting period and must be accordingly reported in the issue statistics.

- You issue (and sell) a debt security with a nominal value of EUR 50 million. During the term of the bond, you purchase a nominal value of EUR 20 million, but make no repayments. The repurchase of your own debt security does not change the volume in circulation. You must report the securities holdings and receipts of EUR 20 million under own holdings (not including participations – D01). Once you have again sold the EUR 20 million, the securities holdings and deliveries must be reported in custody account D01.

You issue (and sell) a debt security with a nominal value of EUR 50 million. During the term of the bond, you make a partial repayment of EUR 20 million. The repayment leads to a reduction of the outstanding volume and must be reported in the issue statistics. Therefore, you should not report either securities holdings or receipts under own holdings. If the securities were previously reported among your own holdings, the reduced securities holdings and the relevant delivery must be reported under own holdings.
### 3.1.2.2.2. Breakdown of own holdings

Own holdings of securities are broken down into the following report categories:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
</table>
| **D01** | Securities held for own account (not including participations); all domestic and foreign securities held by you – regardless of where they are held in custody – must be taken into account here, unless they are participations in the form of securities (in accordance with the definitions in Section A1b (participations and equity shares) of the asset statement as per Article 74 Banking Act). The report must include own holdings of:
- the resident main office; and
- resident branches and establishments, including branches and establishments in former customs enclaves. |
| **D02** | Participations held for own account in the form of securities (in accordance with the definitions in Section A1b (participations and equity shares) of the asset statement as per Article 74 Banking Act). |
| **D03** | Holdings related to genuine securities sale and repurchase agreements and securities lending agreements; holdings and receipts/deliveries involving genuine securities sale and repurchase agreements and securities lending agreements should be reported here as offsetting items to the data reported in custody account D01. This custody account should not be used by respondents who do not report any securities holdings or receipts/deliveries based on genuine securities sale and repurchase agreements and securities lending agreements in custody account D01. |

Securities holdings and receipts/deliveries based on genuine securities sale and repurchase agreements and securities lending agreements may also be included in this custody account, in which case custody account D03 must also be reported as an offsetting item.

The OeNB’s Statistics Department (Information Systems and Data Management) adds the figures reported in custody account D01 to the corresponding amounts from custody account D03 to achieve a statistically correct representation (pursuant to ECB guidelines) of the liabilities/claims from portfolio investment.
Exemple 3.49:

A bank subject to reporting requirements executes a reverse repurchase agreement using a security that it had in its own holdings at the end of the previous month in the amount of EUR 20 million (nominal value). The transaction extends beyond the end of the month. The nominal value moved is EUR 50 million. The following must be reported in the month in which the transaction is completed:

either

- Custody account D01 (own holdings (not including participations))
  Receipt: EUR 50 million, stocks: EUR 70 million (nominal value)
  and
- Custody account D03 (repurchase and lendings holdings)
  Delivery: EUR 50 million, stocks: EUR -50 million (nominal value)

or

- Custody account D01 (own holdings (not including participations))
  Stocks: EUR 20 million (nominal value)

BRANCH OFFICES ABROAD

Branch offices abroad do not have to submit their own reports on holdings for their own account or for customers’ account.

The resident main office should not report the own holdings of branch offices abroad in the main office’s own holdings. Branch offices are not consolidated in the report on securities holdings.

Exemple 3.50:

You have a branch office in Milan, Italy.

The foreign branch office does not have to submit its own report on securities holdings to the OeNB.

The own holdings of the branch office abroad should not be reported under custody account D01 (or D02), regardless of whether you have the branch’s securities in your custody or not.

3.1.2.3. Custody accounts for resident noncustodians

3.1.2.3.1. General

You must report securities that you keep in custody or administrate on behalf of resident noncustodians[^4] under custody accounts for resident customers.

This custody account also includes securities that you as the custodian bank keep in custody or administrate for (the customer group) of investment funds (mutual funds or real estate

[^4]: Resident noncustodians are all customers that are not resident custodians as defined in Section 3.1.1.
funds) or money market funds that qualify as MFIs (pursuant to the OeNB’s MFI list) as portfolio securities (assets) for fund assets.

The report should not include

- Securities that you are holding in custody for other resident custodians subject to reporting requirements (see Section 3.1.1)
- Securities that you are keeping/administrating for your branch offices abroad

Volumes of customer issues that have been offered for subscription but not yet sold as of the reporting cutoff date should not be reported as holdings of the customer (= issuer).

**Example 3.51:**

A non-bank issues a bond with a total volume of 5 million (nominal amount). As of the reporting cutoff date, 500,000 (nominal amount) have actually been sold. The 4.5 million (nominal amount) that have been offered for subscription but not sold are held in custody by a resident bank on the issuer’s custody account. This stock should not be reported.

### 3.1.2.3.2. Breakdown of custody accounts for resident noncustodians

The sector designations correspond with the European system of national and regional accounts (ESA 2010). Please refer to ESA 2010 for more information.

Customer accounts of residents are to be broken down into the following report categories:

<table>
<thead>
<tr>
<th>D04</th>
<th>MFI money market funds (corresponds to national accounts sector 123) pursuant to the list published by the ECB (available on the OeNB’s website); the portfolio securities of MFI money market funds must be reported here.</th>
</tr>
</thead>
<tbody>
<tr>
<td>D05</td>
<td>Nonfinancial corporations (corresponds to national accounts sector 11); these include:</td>
</tr>
<tr>
<td></td>
<td>- Private and public corporations;</td>
</tr>
<tr>
<td></td>
<td>- Cooperative societies and partnerships having independent legal personality;</td>
</tr>
<tr>
<td></td>
<td>- Head offices that manage a group of market producers and where the chief activity of the group as a whole – in terms of value created – is the production of goods and non-financial service provision;</td>
</tr>
<tr>
<td></td>
<td>- Private and public quasi-corporations.</td>
</tr>
<tr>
<td>D06</td>
<td>Investment funds (not including MFI money market funds; national accounts sector 124) pursuant to the Investment Fund Act 2011 and real estate funds pursuant to the Real Estate Investment Fund Act; the portfolio securities of investment funds and real estate funds must be reported in this category.</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
</tr>
<tr>
<td>------</td>
<td>-------------</td>
</tr>
<tr>
<td>D07</td>
<td>Severance funds under the Act on Severance and Retirement Funds for Salaried Employees and Self-Employed Persons (Betriebliches Mitarbeiter- und Selbständigenvorsorgegesetz – BMSVG) (included in national accounts sector 125).</td>
</tr>
</tbody>
</table>
| D08  | Other financial corporations (included in national accounts sector 125), for example:  
  - Finance lease companies;  
  - Private equity and venture capital funds;  
  - FVCs;  
  - Clearing houses. |
| D09  | Activities auxiliary to financial intermediation (included in national accounts sectors 126 or 127) as well as own financial institutions and participations (including private foundations of savings banks), for instance the following corporations:  
  - Insurance brokers;  
  - Investment firms and investment service providers pursuant to the Securities Supervision Act;  
  - Investment fund management companies;  
  - Holding companies with a controlling share in a group of subsidiaries and whose main function consists of acting as owner of the group without rendering any other services for the enterprises whose equity shares they hold, i.e. without any administrative or management functions for other units;  
  - Special purpose companies that are regarded as institutional units and procure funds on the free market for the purposes of the parent company. |
| D10  | Insurance corporations pursuant to Article 1 para. 1 of the Insurance Companies Supervision Act (Versicherungsaufsichtsgesetz) and resident branches of nonresident insurances corporations (corresponds to national accounts sector 128). |
| D11  | Pension funds pursuant to the Pension Fund Act (Pensionskassengesetz) (corresponds to national accounts sector 129). |
| D12  | Central government (corresponds to national accounts sector 1311), including federal chambers and federal funds. |
| D13  | Regional government (corresponds to national accounts sector 1312), including regional chambers and regional funds. |
D14 Local government (corresponds to national accounts sector 1313).

D15 Social security funds (corresponds to national accounts sector 1314).

D16 Liberal professions and own-account workers (included in national accounts sector 14).

D17 Other households (included in national accounts sector 14).

D18 Nonprofit institutions serving households (corresponds to national accounts sector 15); these include:

- Trade unions, professional associations and scientific institutions, consumer rights groups, political parties, churches and religious communities (including those financed but not controlled by the government) as well as social and cultural organizations and sports and recreation associations;
- Charitable associations as well as relief and developmental aid organizations financed by donations of cash or donations in kind from other institutional units.

D19 Private foundations under the Private Foundations Act (Privatstiftungsgesetz) excluding private foundations of savings banks (see D09) (included in national accounts sector 127).

If there are any anonymous custody accounts (of residents), they are to be assigned to the custody account of “Other households.”

**Exemple 3.52:**

- You maintain a custody account for the own holdings of a subsidiary investment fund management company. The securities in that custody account must be reported in custody account D09. The portfolio securities held in custody by you that relate to the fund management company’s investment funds must be reported in custody account D06.

- The portfolio securities held in custody by you that relate to the MFI money market funds pursuant to the MFI list published in the Internet must be reported in custody account D04.

- You maintain a custody account for a savings bank foundation. The securities in that custody account must be reported in custody account D09.

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5 Investment fund management companies are not custodians. Your own holdings must therefore be reported by the custodian bank and not by the fund management company itself.
You maintain a custody account for a chamber of commerce. The securities in that custody account must be reported in custody account D12.

The above report categories for the custody accounts of resident customers have been derived primarily from the European System of Accounts (ESA). Respondents are obligated to adhere to the provisions of this standard when allocating customers to report categories. Questions regarding the allocation of specific units to institutional sectors may be addressed to the OeNB or to Statistik Austria; in addition, this information is collected each year in connection with the P6 report (see Section 3.3 Account Holder Report).

Moreover, the institutions subject to reporting requirements must upon request provide information on the custody account in which a particular customer is included.
3.1.2.4. Nonresident custody accounts

3.1.2.4.1. General

You must report securities that you keep in custody or administrate on behalf of nonresidents under custody accounts for nonresidents.

3.1.2.4.2. Breakdown of nonresident custody accounts

Customer accounts of nonresidents are to be broken down into the following report categories:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>D20</td>
<td>Foreign institutional investors excluding central banks (such as banks, investment funds, insurance companies, etc.).</td>
</tr>
<tr>
<td>D21</td>
<td>Nonresident households (liberal professions and own-account workers as well as other households).</td>
</tr>
<tr>
<td>D22</td>
<td>Foreign nonfinancial depositors excluding households and local authorities (such as nonfinancial corporations and nonprofit institutions serving households).</td>
</tr>
<tr>
<td>D24</td>
<td>Foreign local authorities (federal, regional and local governments) and foreign central banks including Sovereign Wealth Funds.</td>
</tr>
</tbody>
</table>

International organizations are regarded as nonresident account holders. They should be allocated to either D20 or D24, regardless of their country of residence. The OeNB will provide a list showing the allocation of international organizations to report categories in due time.

BRANCH OFFICES ABROAD

You must report securities that you keep in custody or administrate on behalf of your branch offices abroad (and nonresident subsidiaries) in custody account D20 (“Foreign institutional investors excluding central banks”).
Exemple 3.53:

- You maintain a custody account for the Cedel, LU foreign depository. The securities in the custody account must be reported in custody account D20.

- You maintain a custody account (for your own account and/or for customers’ account) on behalf of your foreign branch office in Bozen, IT. The securities in the custody account must be reported in custody account D20.

- You maintain a custody account for your nonresident subsidiary. The securities in the custody account must be reported in custody account D20.

- You keep securities in custody on behalf of a private individual in Switzerland. The securities must be reported in custody account D21.

- You keep securities in custody on behalf of a German insurance company. The securities must be reported in custody account D20.

3.1.3. Reporting Threshold

There is no reporting threshold for the report on securities holdings.

3.1.4. Reporting Period

Reports must be submitted within seven banking days of the reporting cutoff date. The reporting cutoff date is the last day of the month.

The criterion for allocation of a transaction to a certain reporting period is the date posted, i.e. no transactions posted after the last day of the month of a reporting period may be included in the report for that period; such transactions are reported in the following reporting period instead.

No nil reports should be submitted at the custody account level.

Exemple 3.54:

You maintain custody accounts for resident noncustodians, but have no customers that fall into custody account D10 (“Insurance corporations”). No nil reports should be submitted for that custody account.

ZERO BALANCE

If securities deliveries bring the level of holdings in a custody account (for a security) to zero within the reporting period covered, a report on the security – indicating the relevant deliveries – must be submitted for the month in which the holdings first amount to zero. If the level of holdings in the custody account was zero in both the prior period and the current period, and if securities receipts and deliveries occurred between those periods, a report on the security indicating the corresponding movements must be submitted.
No general nil reports should be submitted on the basis of the securities identification number, i.e. no reports in which the total of all receipts/deliveries and the holdings for a securities identification number (or a custody account) amount to zero (including amounts rounded down to zero).

### 3.1.5. Report Delineation (Portfolio Investment vs. Financial Derivatives)

The report on securities held by resident custodians must also include the following: warrants held for your own account and for customers’ account, certificates (such as guarantee certificates, index certificates or turbo certificates), securities with embedded financial derivatives (such as reverse convertible bonds, index bonds, convertible bonds or exchangeable bonds, and credit-linked notes) and similar leveraged products structured as securities. These financial instruments are frequently referred to as derivatives or as securitized derivatives.

However, the derivatives included in this report may not be included in the Report on Financial Derivatives (F1).

Securities do not include the following:

- Nonsecuritized derivatives such as options, futures, swaps and similar products, even if they have an ISIN number or an internal securities identification number; such derivatives are not reported under portfolio investment in the balance of payments statistics or in Austria’s international investment position either, but under “Financial derivatives”
- Borrowers’ note loans
- Checks
- Promissory note

These financial instruments are therefore not included in the report on securities held, even if they have an ISIN.

Commissions on securities transactions or custody account fees should not be included in the report on securities holdings. They are reported as financial services with a regional breakdown by country and international organization. Coupons and dividend payments (as well as reimbursements of foreign withholding tax deductions) are likewise excluded from the report on securities held. Instead, they are approximately calculated by the Statistics Department (Information Systems and Data Management) of the OeNB using the primary data on securities.
Exemple 3.55:

- Your own holdings include a warrant purchased via the Vienna Stock Exchange that has an ISIN. You report the security in custody account D01 of the report on securities holdings. It should no longer be included in the “Report on Financial Derivatives.”

- You hold an index certificate (with ISIN) in a custody account for a customer. The security must be included in the report of securities holdings in the corresponding custody account of the customer.

Options and futures bearing a securities identification number starting with AT000AD should not be included in this report, but instead should be reported in the “Report on Financial Derivatives.”

3.1.5.2. Securitized financial derivatives with ISIN

Resident custodians must report securitized derivatives (with ISIN) the same as all other securities in the Report on Securities Held by Resident Custodians, as shown in template P1 (Annex 4). The securities identification number must be included. Securitized derivatives include warrants and index certificates in particular.

PLEASE NOTE:

You must ensure that the securitized derivatives included in your own holdings in the Report on Securities Held by Resident Custodians as shown in template P1 (Annex 4) are in no case included in the Report on Financial Derivatives as shown in template F1.

Financial derivatives with no official securities identification number must always be included in the Report on Financial Derivatives as shown in template F1 (Annex 16) when they involve transactions for your own account with nonresident counterparties (see Section 5).

<table>
<thead>
<tr>
<th>Securitized financial derivatives with ISIN</th>
<th>P1 NOT F1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nonsecuritized derivatives with or without ISIN</td>
<td>F1</td>
</tr>
</tbody>
</table>
3.1.6. Special Rules

3.1.6.1. Commercial papers, certificates of deposit and borrowers’ note loans

Commercial papers and certificates of deposit must (according to the definitions in the ECB MONSTAT report) likewise be reported on a security-by-security basis in the report on securities holdings.

Borrowers’ note loans should not (according to the definition in the ECB MONSTAT report) be included in the report on securities holdings, since they do not qualify as securities for the purposes of the report.

Exemple 3.56:

- Your own holdings include a (securitized) certificate of deposit that has an ISIN or an internal securities identification number assigned by you. The security must be included in the report of securities holdings under “own holdings” (custody account D01).

- You hold a (securitized) certificate of deposit that has an ISIN or an internal securities identification number assigned by you in a custody account for a customer. The security must be included in the report of securities holdings in the corresponding custody account of the customer.

- Your own holdings include (nonsecuritized) certificates of deposit that have neither an ISIN nor an internal securities identification number assigned by you. These instruments should not be included in the report on securities holdings. They are reported in the ECB MONSTAT report under “loans.”

Borrowers’ note loans are not generally evidenced in the form of securities and have no ISIN. These assets are as a rule excluded from the report on securities holdings. They are reported in the ECB MONSTAT report under “loans.”

3.1.6.2. Genuine securities sale and repurchase agreements and securities lending agreements

Definitions of genuine securities sale and repurchase agreements and securities lending agreements can be found in Annex A – Definitions.

Treatment of genuine securities sale and repurchase agreements and securities lending agreements in the report on securities holdings

Depending on the accounting practice of the custodian subject to reporting requirements, respondents may choose between two methods of treatment for genuine securities sale and repurchase agreements and securities lending agreements in the report on securities holdings:
1. The institutions subject to reporting requirements report changes in their holdings and receipts/deliveries based on genuine securities sale and repurchase agreements and securities lending agreements in the custody account for their own holdings (not including participations; D01); in this case, a report must also be made in their own custody account for genuine securities sale and repurchase agreements and securities lending agreements (D03) as an offsetting item, stated as a separate item in the report on securities holdings.

2. The institutions subject to reporting requirements do not report changes in their holdings and receipts/deliveries based on genuine securities sale and repurchase agreements and securities lending agreements in the custody account for their own holdings (not including participations; D01); in this case, no report should be made in their own custody account for genuine securities sale and repurchase agreements and securities lending agreements (D03). This means that in this scenario, the respondent’s own genuine securities sale and repurchase agreements and securities lending agreements are not included in the report on securities holdings.

If the institution subject to reporting requirements is a counterparty in a tri-party repo – transactions in which a third party is commissioned to settle the transaction – this should not be treated any differently than a “normal” repurchase agreement when reporting own holdings.

Regardless of the treatment of the respondent’s own genuine securities sale and repurchase agreements and securities lending agreements in the report on securities holdings, all custodians executing these types of transactions must submit a “repo report” (P3 report) for each of their securities identification numbers listing the individual transactions for their own account, including information on the sector of the counterparty and the type of transaction (see Section 8.7.2 Annex B – templates, Annex 6).

**Genuine securities sale and repurchase agreements and securities lending agreements of customers** are always reported the same as “normal” securities transactions in the report on securities holdings under the corresponding customer custody account (even if it is known with regard to specific customer transactions that they involve genuine securities sale and repurchase agreements or securities lending agreements); thus the according (changed) securities holdings are shown as well as receipts and deliveries.
### Own-account transactions

<table>
<thead>
<tr>
<th>Scenario 1</th>
<th>Scenario 2</th>
<th>Customer transactions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Repurchase transaction are taken into account.</td>
<td>Repurchase transaction are not taken into account.</td>
<td>Repurchase transaction are taken into account.</td>
</tr>
</tbody>
</table>

- Holdings and receipts/deliveries are reported in the custody account for the respondent’s own holdings (D01) and in the respondent’s own custody account for genuine securities sale and repurchase agreements and securities lending agreements (D03).
- No transactions are reported in either D01 or D03.
- Holdings and receipts/deliveries are reported in the corresponding customer custody account (D04-D24) → treated the same as a “normal” securities transaction.

### Presentation of genuine securities sale and repurchase agreements and securities lending agreements in the report on securities holdings

#### Exemple 3.57:

- **You execute a reverse repurchase agreement with one of your customers (that is not itself a custodian, but has a custody account with you).** The transaction extends beyond the end of the month. At the start of the transaction, you report either – under Scenario 1 – a receipt (with countervalue) and the corresponding increase in holdings in custody account D01, together with a delivery in the same amount (with countervalue) and the corresponding decrease in holdings in custody account D03, or – under Scenario 2 – you do not make any reports in either custody account D01 or D03 based on this transaction (no change in holdings and no receipts/deliveries). In addition, you must submit a report of genuine securities sale and repurchase agreements and securities lending agreements (P3) for this transaction for your own account. Even though you are aware that the transaction involves a reverse repurchase agreement, you should indicate a delivery (with countervalue) and the corresponding decrease in holdings on the custody account of your counterparty that you administrate.⁶

- **You execute a reverse repurchase agreement with a counterparty that has no custody account with you.** For accounting purposes, you open an “artificial” custody account for the counterparty that shows the counterparty’s claim for return from you, i.e. on which the securities accepted by you are posted. Your own transactions are reported as described in the first example (D01 and D03 in the report on securities holdings and an additional report of genuine securities sale and repurchase agreements and securities lending agreements). No report should be made for the counterparty; the “artificial” custody account should not be reported.

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⁶ If the custodian bank is aware that the customer issued or received securities as part of a genuine securities sale and repurchase agreement (or a securities lending agreement), it is common accounting practice at the start of the transaction to open an “artificial” custody account for the customer showing that the customer must return or receive securities, in addition to the change in holdings on the actual custody account. The “artificial” custody account should not be reported.
You are the third party in a tri-party repurchase agreement. You report the custody accounts of the counterparty to a repurchase agreement as “normal” customer securities accounts, even though you are aware that a repurchase agreement is involved. If the customer is a resident custodian, you should not report the custody accounts.

A resident investment fund for which you act as the custodian bank executes repurchase agreements with nonresident partners. You report the changes in holdings (and the corresponding securities receipts and deliveries) on the custody account of the investment fund as “normal” securities purchases and sales, even though you are aware that repurchase agreements are involved. You may not report any “artificial” custody accounts (which indicate that the investment fund must return or receive securities) that may exist.

3.1.6.3. Collateral

The following transactions do not affect either the (securities) statistics or the balance sheets of the counterparties involved:

- Genuine securities sale and repurchase agreements and securities lending agreements;
- Margin calls in the form of securities as part of genuine securities sale and repurchase agreements or derivative contracts;
- Loans for which securities have been provided as collateral (securitization of loans);
- Collateral in the form of securities as part of the tender process of the OeNB.

The securities thus remain in the statistics or on the balance sheet of the issuer.\(^7\)

To meet this requirement, two types of transactions are differentiated (for reporting purposes):

1. The security in question is delivered from the custody account of the issuer to the custody account of the holder. Both counterparties have noted, however, that the securities must be returned (or received), and they remain on the balance sheet of the issuer. Genuine securities sale and repurchase agreements and securities lending agreements count as this type of transaction. All transactions that are executed along the same lines must be reported in the same manner as genuine securities sale and repurchase agreements and securities lending agreements.

2. A security that serves as collateral remains on the custody account of the collateral provider. In general, it will be accordingly noted that the custody account involves securities that the customer has furnished as collateral; no transfer of property will occur and the beneficiary of the collateral will not be entitled to dispose of it. Although in some cases, the customer may move its account from one custodian to another, the account

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\(^7\) These should be differentiated from nongenuine securities sale and repurchase agreements and securities lending agreements, in which the securities must be shown in the statistics/on the balance sheet of the securities holder.
The holder of the security concerned does not change. In such cases, the collateral account should be reported as any other custody account.

**Exemple 3.58:**

- If the securities relating to margin calls (in the form of securities) under repurchase or swap agreements are delivered from the “payer” to the counterparty (without any change on the balance sheet), the margin call must be reported as a genuine securities lending agreement.

- A customer holds a security in a custody account of a resident bank. The bank holding the security reports it in the custody account corresponding to the customer. The customer takes out a securitized loan from the bank and uses the aforementioned security as collateral. Nothing changes in the following month’s report by the bank of holdings for its own and for customer’s account with respect to this transaction; accordingly, the bank (= the collateral taker) should not submit a report of own genuine securities sale and repurchase agreements and securities lending agreements.

- A customer takes out a securitized loan from resident Bank A. For this purpose, the customer takes the security to serve as collateral from its custody account with resident Bank B and delivers it to a collateral account with Bank A that is allocated to the customer. The report on securities holdings of Bank B shows a delivery (without countervalue) on the customer account and Bank A shows a corresponding receipt (without countervalue) on its customer account.

Securities furnished as collateral for loans as part of tender proceedings of the OeNB remain on the custody account (and remain the property of) the banks that provided the securities as collateral (and are marked as blocked).

### 3.1.6.4. Pending custody accounts

Securities holdings that have not been posted on a customer account or as own holdings as of the reporting cutoff date are generally in pending custody accounts. These types of custody accounts should be reported using the custody account corresponding to the majority of the holdings in the account.

If no such allocation can be made, you should report the custody account in question under own holdings (not including participations).
3.2. Genuine Securities Repurchase and Securities Lending Transactions Report

3.2.1. Reporting Agents

Reports on genuine securities sale and repurchase agreements and securities lending agreements must be submitted by resident custodians that execute their own genuine securities sale and repurchase agreements and/or securities lending agreements (similar to the report on securities holdings; see Section 3.1.1).

3.2.2. Scope

This report covers individual transactions or holdings related to genuine securities sale and repurchase agreements and securities lending agreements as shown in template P3 (Annex 6). A distinction must be made between purchases under repurchase agreements and sales under repurchase agreements as well as receiving securities and giving away securities under securities lending arrangements.

Each individual receipt or delivery of securities and securities holding must be shown, including the following information:

- Sector of the counterparty;
- Country of residence of the counterparty;
- Securities identification number of the security purchased/sold or borrowed/lent (as part of a genuine securities sale and repurchase agreement);
- Type of transaction;
- Nominal value/number purchased/sold or borrowed/lent;
- Euro equivalent of the nominal value/number purchased/sold.

The report only relates to transactions in which you are one of the counterparties (own-account transactions), and is made for each security receipt or delivery.

All securities must be reported as sale or repurchase/lending agreements, regardless of

- The currency in which they are denominated;
- Whether the issuer is a resident or a nonresident;
- Whether the counterparty is a resident or a nonresident; and
- Where the security is kept.

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8 Own-account transactions are transactions made by the head office or by resident branches or establishments.
The report should not include:

- Sales with an option to repurchase;
- Securities lending agreements in which the securities are transferred to the balance sheet of the borrower ("nongenuine securities lending agreements"); in such cases, the lender (= lender in kind) – by contrast with genuine securities lending agreement – reduces its claims from securities and increases its claims from loans in kind;
- Genuine sale and repurchase transactions, unless they relate to securities as an asset (rather than promissory note or claims, for example);
- Transactions in which securities serve as collateral, but the securities remain in a custody account of the collateral provider (no transfer of ownership);
- Lending fees, interest on repurchases (repurchase rate);
- Forward foreign-exchange contracts, futures traded on the stock market and similar transactions.

Genuine securities sale and repurchase agreements can be viewed from either the monetary or the securities side.

- Figures relating to the monetary side of these transactions, which must be posted under “Other investment” in the balance of payments statistics, are gathered via the ECB’s monetary and banking statistics report (ECB MONSTAT), broken down into regions and currencies (see reporting standards for ECB monetary and banking statistics – repurchase transactions).
- The figures for the securities side are included in the report described here. In addition to sale and repurchase/lending agreements, some custodians also include custody account D01 (own holdings not including participations) and custody account D03 (genuine securities sale and repurchase agreements and securities lending agreements) in the report on securities holdings. In line with the accounting practice of many banks, custody account D03 may represent – depending on the individual security – the offsetting item to the holdings and transactions related to genuine securities sale and repurchase agreements and securities lending agreements to be included in own holdings (custody account D01). This category is used by the OeNB to adjust for own holdings in the case of respondents using this custody account, since the securities side of the statistics must remain unchanged when reporting genuine securities sale and repurchase agreements and securities lending agreements. Respondents not using this custody account must report their own holdings after adjustment for such transactions.

The report described in this section serves in particular (depending on the individual security) to adjust for customer holdings and transactions regarding genuine securities sale and repurchase agreements and securities lending agreements, which must always be included on the customer accounts in the report on securities holdings (even if it is known that a genuine securities sale and repurchase agreement and/or securities lending agreement is involved). It is not possible to adjust the securities side via the monetary side of the ECB MONSTAT report. Reports of genuine securities sale and repurchase agreements and securities lending agreements are also used for coordination and analysis purposes.
3.2.2.1. Genuine securities sale and repurchase agreements and securities lending agreements

Detailed information on genuine securities sale and repurchase agreements and securities lending agreements is provided in Section 3.5.

3.2.2.2. Other transactions involving securities as collateral

In general, this report should include all own transactions in which a security is delivered from the custody account of the issuer to the custody account of the holder, but remain in the statistics/on the balance sheet of the issuer.⁹

These transactions include:

- The genuine securities sale and repurchase agreements and securities lending agreements described above;
- Margin calls in the form of securities as part of genuine securities sale and repurchase agreements or derivative contracts in which a transfer of ownership occurs (i.e. a delivery of securities from the “payer.”)¹⁰

If the security serving as collateral remains on the custody account of the collateral provider¹¹, the transaction should not be included in the report described in this section. Although in some cases, the customer may move its account from one custodian to another, the account holder of the security concerned does not change.

Examples of this are:

- Loans for which securities have been furnished as collateral (securitization of loans), and collateral in the form of securities as part of the tender process of the OeNB.

Exemple 3.59:

A customer takes out a securitized loan from resident Bank A. For this purpose, the customer takes the security to serve as collateral from its custody account with resident Bank B and delivers it to a collateral account with Bank A that is allocated to the customer. Bank A does not have to submit the Report on Securities Received and Delivered and of Security Holdings under Genuine Securities Sale and Repurchase Agreements and Securities Lending Agreements (P3) for this transaction.

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⁹ In such cases, a transfer of beneficial ownership occurs under civil law.
¹⁰ Nongenuine sale and repurchase transactions and lending transactions are not included in this report, because in such cases the securities must be shown in the statistics or on the balance sheet of the holder.
¹¹ In general, it will be accordingly noted that the custody account involves securities that the customer has furnished as collateral.
3.2.3. Reporting Threshold

There is no threshold for reporting genuine securities repurchase and securities lending transactions.

3.2.4. Reporting Period

Reports of securities receipts and deliveries must be submitted each month within seven banking days of the reporting cutoff date. The reporting cutoff date is the last day of the month in which the transaction occurred.

The report of securities holdings must be filed for each year by no later than January 31 of the following year. The reporting cutoff date is December 31 of each year.

The criterion for allocation of a transaction to a certain reporting period is the date posted, i.e. no transactions posted after the last day of the month of a reporting period may be included in the report for that period; such transactions are reported in the following reporting period instead.

NIL REPORTS

No nil reports should be submitted at the level of the counterparty’s sector/country.

Exemple 3.60:

You carry out genuine securities sale and repurchase agreements and securities lending agreements, but have no customers in Germany. No nil reports should be submitted for the country of Germany (sector = abroad).

3.3. Account Holder Report for Resident Custodians

3.3.1. Reporting Agents

The account holder report must be submitted by resident custodians, similar to the report on securities holdings (see Section 3.1.1).

3.3.2. Scope

This report comprises a mandatory list of account holders belonging to selected report categories, including the OeNB identification number, or if such number is not available, the commercial register number, as shown in template P6 (Annex 4a). The account holder report serves as a check of whether account holders have been correctly assigned to the respective custody account and correctly allocated as residents or nonresidents. The OeNB
will notify the reporting custodians of any discrepancies. Custodians who receive such notification are obliged to correct the custody account assignment.

3.3.3. Reporting Threshold

The account holder report need only include those account holders whose aggregate holdings across all custody accounts and securities (per bank) equal or exceed a fair value of EUR 10,000,000 (or the euro equivalent) as of the reporting cutoff date. Reporting below the threshold is permitted. Account holders whose holdings are assigned to the report categories for domestic money market funds, domestic mutual funds and resident and nonresident households as well as employer households (see reporting categories D04, D06, D16, D17 and D21 in Annex A) are excluded from the reporting requirement. The account holder report may not include report categories D02, D03 and D23. In addition, customers that are not account holders but possess an ID number or a commercial register number may also be reported for reconciliation purposes.

3.3.4. Reporting Period

Reports must be submitted each year within 35 banking days of the reporting cutoff date. The reporting cutoff date is December 31 of each year.

3.4. Report on Securities Holdings – Securities Not Held in Custody by Resident Custodians

3.4.1. Reporting Agents

The report on securities must be submitted by residents that

- are not custodians; and
- own securities that are not held in custody by resident custodians, i.e. that are held in foreign custody accounts or by the resident itself.

These institutions subject to reporting requirements will hereinafter be referred to as resident noncustodians.

Securities held/administrated by resident custodians may in no case be included in the report.
### 3.4.2. Scope

The report covers residents’ own securities holdings and transactions involving securities that are not held in custody accounts by resident custodians (but are in a foreign custody account or held by the resident itself), as shown in template P2 (Annex 5).

The report covers all securities not held in custody accounts by resident custodians, regardless of

- the currency in which they are denominated;
- whether the issuer is a resident or a nonresident;
- whether the counterparty is a resident or a nonresident.

**Exemple 3.61:**

You hold a corporate bond (denominated in USD) from a German enterprise on your custody account at Deutsche Bank in Frankfurt. This security must be included in the report.

The report on securities held by resident custodians must also include the following: warrants, certificates (such as guarantee certificates, index certificates or turbo certificates), securities with embedded financial derivatives (such as reverse convertible bonds, index bonds, convertible bonds or exchangeable bonds, and credit-linked notes) and similar leveraged products structured as securities and that are not held in custody accounts of resident custodians. These financial instruments are frequently referred to as derivatives or as securitized derivatives.

However, the derivatives included in this report may not be included in the Report on Financial Derivatives (F1).

Securities do not include the following:

- Nonsecuritized derivatives such as options, futures, swaps and similar products, even if they have an ISIN number or an internal securities identification number
- Borrowers’ note loans
- Checks
- Promissory note

These financial instruments are therefore not included in the report on securities held, even if they have an ISIN.
Commissions on securities transactions or custody account fees should not be included in the report on securities holdings. They are reported as financial services with a regional breakdown by country and international organization. Coupons and dividend payments (as well as reimbursements of foreign withholding tax deductions) are likewise excluded from the securities report. Instead, they are approximately calculated by the Statistics Department (Information Systems and Data Management) of the OeNB using the primary data on securities.

Exemple 3.62:

- Your own holdings include a warrant purchased via the Vienna Stock Exchange that has an ISIN. You report the security in custody account D01 of the report on securities holdings. It should no longer be included in the “Report on Financial Derivatives.”

- You hold an index certificate (with ISIN) in a custody account for a customer. The security must be included in the report of securities holdings in the corresponding custody account of the customer.

Options and futures bearing a securities identification number starting with AT000AD should not be included in this report, but instead should be reported in the “Report on Financial Derivatives.”

3.4.3. Reporting Threshold

- All securities holdings (aggregate amount) that are not held by resident custodians and that reach or exceed a total fair value of EUR 30,000,000 (or the equivalent in EUR), not including accrued interest claims, as of the end of a calendar quarter must be reported for each calendar quarter.

- All securities holdings (aggregate amount) that are not held by resident custodians and that reach or exceed a total fair value of EUR 5,000,000 (or the equivalent in EUR), not including accrued interest claims, as of the end of a calendar year must be reported for each year.

If the reporting threshold for quarterly reports is not reached in the reporting period following submission of a quarterly report, a quarterly report must nonetheless be submitted for that period. No further quarterly reports are mandatory until the reporting threshold has again been reached or exceeded.
Exemple 3.63:

- As of the last day of March 2013, you had securities holdings valued at EUR 40 million in a custody account at a bank in Luxembourg. You must submit a report for the first quarter of 2013. By selling a security, you reduce your securities that are not held with resident custodians to EUR 25 million as of the end of June. You must nonetheless submit a report for the second quarter. As of the last day of September, your holdings amount to EUR 27 million; no report need be submitted. Unless your holdings fall below EUR 5 million or the equivalent as of December 31, a report must be submitted for the year. In addition to your stock data, the report should contain any transactions for the calendar year (executed in the second half of the year) that have not yet been reported.

- You have securities holdings that are not kept with resident custodians and that amounted to between EUR 5 million and EUR 30 million (or the EUR equivalent) during the 2012 calendar year. In this case, a report for the year 2012 must be submitted.

- As of December 31, 2012, you had securities in the equivalent of EUR 3 million that were not held by resident custodians. You do not have to submit a securities report. During calendar year 2013, your holdings exceed EUR 5 million or the equivalent (but remain under EUR 30 million). A report for 2013 containing the relevant transactions must be submitted as of December 31, 2013.

- As of December 31, 2012, you had securities in the equivalent of EUR 7 million that were not held by resident custodians. You must submit a report for the year 2012. As of June 30, 2013, your holdings exceed EUR 30 million or the equivalent. A quarterly report must be submitted as of the last day of June. In addition to your stock data, the report must contain all transactions that occurred in the first half of the year. If your holdings remain at over EUR 30 million or the equivalent in the following quarters, a report must be submitted for each quarter.

3.4.4. Reporting Period

For quarterly reports, the period covered is a calendar quarter. The reporting cutoff date is the last day of the calendar quarter. The data must be transmitted to the OeNB by the 15th calendar day of the month following the transaction.

For annual reports, the period covered is a calendar year. The reporting cutoff date is December 31 of the calendar year. The data must be transmitted to the OeNB by January 31 of the following year.

The criterion for attributing a transaction to a specific reporting period is the date on which the entry is posted.
ZERO BALANCE
If securities deliveries bring the level of securities holdings to zero within a reporting period, a report on the security – indicating the relevant deliveries – must be submitted for the period in which the holdings first amount to zero. If the level of holdings was zero in both the prior period and the current period, and if securities receipts and deliveries occurred between those periods, a report on the security indicating the corresponding movements must be submitted.

3.4.5. Report Delineation (Financial Derivatives)

Resident noncustodians must report their holdings of securitized derivatives (please also refer to Section 5) for which an ISIN exists and that are NOT held in custody accounts with resident custodians in the Report on Securities Holdings – Securities Not Held in Custody by Resident Custodians as shown in template P2 (Annex 5). The securities identification number must be included, and those securities may NOT be included in the Report on Financial Derivatives as shown in template F1. Securitized derivatives include warrants and index certificates in particular.

Exemple 3.64:

A resident noncustodian holds warrants that have an ISIN in its custody account with a German bank. You must report the warrants in the Report on Securities Holdings – Securities Not Held in Custody by Resident Custodians as shown in template P2 (Annex 5).

PLEASE NOTE: Resident noncustodians may NOT include their securitized derivatives for which an ISIN exists and that are held by resident custodians in the in the Report on Financial Derivatives as shown in template F1 (Annex 16), since those derivatives should be reported by the resident custodian in the Report on Securities Held by Resident Custodians as shown in template P1 (Annex 4).

Liabilities of resident noncustodians arising from the issue of financial derivatives having an ISIN must likewise be excluded from the Report on Financial Derivatives as shown in template F1.

Financial derivatives with no official securities identification number must ALWAYS be included in the Report on Financial Derivatives as shown in template F1 when they involve transactions for the resident’s own account with nonresident counterparties.

Financial derivatives are defined pursuant to Annex II to Regulation (EU) 575/2013 and credit derivatives pursuant to Annex I to Regulation (EU) 575/2013.
3.4.6. Special Rules

3.4.6.1. Commercial papers, certificates of deposit and borrowers’ note loans

Commercial papers generally involve securities that also have an ISIN. If they are not held in a custody account with resident custodians, these financial instruments must be included in the report on securities on a security-by-security basis.

Certificates of deposit generally refer to freely negotiable securities, which frequently have an ISIN as well. If they are not held in a custody account with resident custodians, these financial instruments must likewise be included in the report on securities on a security-by-security basis.

Borrowers’ note loans are loans for which a borrowers’ note has been issued as evidence of the liability; they are therefore not generally (evidenced in the form of) securities and have no ISIN. These assets should not be included in the report on securities holdings. Instead, they are reported under long-term loans (see Section 4 “Report on Other Investment Claims and/or Liabilities Against Nonresident Group Entities”).

Example 3.65:

Your own holdings in a custody account in Switzerland include a commercial paper that has an ISIN. This security must be included in the report on securities.

Certificates of deposit that have no ISIN and are not held in a securities account or are not listed as securities must be reported under short-term deposits (see detailed explanation on the Report on Other Investment Claims and/or Liabilities Against Nonresident Group Entities).

3.4.6.2. Genuine securities sale and repurchase agreements and securities lending agreements

Definitions of genuine securities sale and repurchase agreements and securities lending agreements can be found in Annex A – Definitions.

Treatment of genuine securities sale and repurchase agreements and securities lending agreements in the report on securities holdings for resident noncustodians

Genuine securities sale and repurchase agreements and securities lending agreements involving securities not held in custody accounts with resident custodians are always reported along with “normal” securities transactions in the report on securities holdings, regardless of whether the counterparty is a resident or a nonresident. Thus the according (changed) securities holdings are shown as well as receipts and deliveries.
In addition to the treatment of genuine securities sale and repurchase agreements and securities lending agreements in the report on securities holdings, the resident noncustodians affected must report their genuine securities sale and repurchase agreements and securities lending agreements with **nonresident counterparties** in a separate report of sale and repurchase agreements/lendings for each securities identification number (see Section 3.5).

**Exemple 3.66:**

You hold listed stock from a Swiss joint stock corporation in a custody account in Switzerland. You use this security to execute a genuine securities lending transaction under repurchase agreements (with no monetary flow). The relevant delivery (with no countervalue) from your custody account in Switzerland and the reduced holding must be indicated in the report on securities (taking the reporting threshold into account).

If the counterparty to this transaction (the borrower) is a nonresident, the transaction must also be included in the repo report (P4).

If the counterparty to this transaction (the borrower) is a resident, the transaction should not be included in the repo report (P4).

### 3.4.6.3. Collateral

The following transactions do not affect either the (securities) statistics or the balance sheets of the counterparties involved:

- Genuine securities sale and repurchase agreements and securities lending agreements;
- Margin calls in the form of securities as part of genuine securities sale and repurchase agreements or derivative contracts;
- Loans for which securities have been provided as collateral (securitization of loans).

The securities thus remain in the statistics or on the balance sheet of the issuer.\(^{12}\)

To meet this requirement, two types of transactions are differentiated (for reporting purposes):

- The security in question is delivered from the custody account of the issuer to the custody account of the holder. Both counterparties have noted, however, that the securities must be returned (or received), and they remain on the balance sheet of the issuer. Genuine securities sale and repurchase agreements and securities lending agreements count as this type of transaction. All transactions that are executed along the

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\(^{12}\) These should be differentiated from nongenuine securities sale and repurchase agreements and securities lending agreements, in which the securities must be shown in the statistics/on the balance sheet of the securities holder.
same lines must be reported in the same manner as genuine securities sale and repurchase agreements and securities lending agreements.

- The security serving as collateral remains on the custody account of the collateral provider. In general, it will be accordingly noted that the custody account involves securities that have been furnished as collateral; no transfer of property will occur and the beneficiary of the collateral will not be entitled to dispose of it.

**Exemple 3.67:**

- If the securities relating to margin calls (in the form of securities) under repurchase or swap agreements are delivered from the “payer” to the counterparty (without any change on the balance sheet), the margin call must be reported as a genuine securities lending agreement.

- You hold a security in a custody account of a nonresident bank and submit a securities report. You take out a securitized loan from the bank and use the aforementioned security as collateral. This does not change anything in your report.

- You take out a securitized loan from a resident bank. For this purpose, you take the security to serve as collateral from your custody account with a nonresident bank and deliver it to a collateral account of the lender that is allocated to you. You indicate a delivery (without countervalue) in your securities report and the resident bank indicates a corresponding receipt (without countervalue) on its customer account.
3.5. Report on Genuine Securities Sale and Repurchase Agreements and Securities Lending Agreements – Transactions with Nonresident Counterparties Only

3.5.1. Reporting Agents

A report on genuine securities sale and repurchase agreements and securities lending agreements with nonresident counterparties (P4) must be submitted by residents that

- are not custodians; and
- execute their own genuine securities sale and repurchase agreements and securities lending agreements with nonresident counterparties.

3.5.2. Scope

The report covers individual transactions and holdings related to genuine securities sale and repurchase agreements and securities lending agreements carried out with nonresident counterparties, as shown in template P4 (Annex 7). A distinction must be made between purchases under repurchase agreements and sales under repurchase agreements as well as borrowings under repurchase agreements and lendings under repurchase agreements.

Each individual receipt or delivery of securities and securities holding must be shown, including the following information:

- Securities identification number of the security purchased/sold or borrowed/lent (as part of a genuine securities sale and repurchase agreement);
- Type of transaction;
- Nominal value/number purchased/sold or borrowed/lent;
- Euro equivalent of the nominal value/number purchased/sold;
- Stocks of the securities purchased/sold or borrowed/lent.

All securities must be reported as sale or repurchase/lending agreements with nonresident counterparties, regardless of

- The currency in which they are denominated;
- Whether the issuer is a resident or a nonresident; and
- Where the securities are held in custody.
The report should not include:

- Sales with an option to repurchase;
- Securities lending agreements in which the securities are transferred to the balance sheet of the borrower (“nongenuine securities lending agreements”); in such cases, the lender (= lender in kind) – by contrast with genuine securities lending agreement – reduces its claims from securities and increases its claims from loans in kind;
- Genuine sale and repurchase transactions, unless they relate to securities as an asset (rather than promissory note or claims, for example);
- Transactions in which securities serve as collateral, but the securities remain in a custody account of the collateral provider (no transfer of ownership; see Section 3.1.6.3);
- Lending fees, interest on repurchases (repurchase rate);
- Genuine securities sale and repurchase agreements and securities lending agreements that you transact with resident counterparties;
- Forward foreign-exchange contracts, futures traded on the stock market and similar transactions.

### 3.5.2.1. Genuine securities sale and repurchase agreements and securities lending agreements

Definitions of genuine securities sale and repurchase agreements and securities lending agreements can be found in Annex A – Definitions.

### 3.5.2.2. Other transactions involving securities as collateral

In general, this report should include all own transactions (with nonresident counterparties) in which a security is delivered from the custody account of the issuer to the custody account of the holder, but remain in the statistics/on the balance sheet of the issuer.\(^{13}\)

These transactions include:

- The genuine securities sale and repurchase agreements and securities lending agreements described above;
- Margin calls in the form of securities as part of genuine securities sale and repurchase agreements or derivative contracts in which a transfer of ownership occurs, i.e. a delivery of securities from the “payer” to you (or from you to your (nonresident) counterparties).\(^{14}\)

If the security serving as collateral remains on the custody account of the collateral provider\(^{15}\), the transaction should not be included in the report described in this section.

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\(^{13}\) In such cases, a transfer of beneficial ownership occurs under civil law.

\(^{14}\) Nongenuine sale and repurchase transactions and lending transactions are not included in this report, because in such cases the securities must be shown in the statistics or on the balance sheet of the holder.

\(^{15}\) In general, it will be accordingly noted that the custody account involves securities that the customer has furnished as collateral.
Although in some cases, an account may be moved from one custodian to another, the account holder of the security concerned does not change.

Exemple 3.68:

You take out a securitized loan from a nonresident bank. For this purpose, you take the security to serve as collateral from your custody account with a resident bank and deliver it to a collateral account of the nonresident bank that is allocated to you. You do not have to submit a “repurchase/lending report.” However, the security (depending on the reporting threshold) must be taken into account in your securities report (P2; receipt without countervalue).

3.5.3. Reporting Threshold

- All securities holdings, even negative holdings (aggregate amount) that are related to genuine securities sale and repurchase agreements involving securities and securities lending transactions with nonresident counterparties and that reach or exceed an amount of EUR 30,000,000 or the EUR equivalent as of the end of a calendar quarter must be reported for each calendar quarter.

- All securities holdings, even negative holdings (aggregate amount) that are related to genuine securities sale and repurchase agreements involving securities and securities lending transactions with nonresident counterparties and that reach or exceed an amount of EUR 5,000,000 or the EUR equivalent as of the end of a calendar year must be reported for each calendar year.

If the reporting threshold for quarterly reports is not reached in the reporting period following submission of a quarterly report, a quarterly report must nonetheless be submitted for that period. No further quarterly reports are mandatory until the reporting threshold has again been reached or exceeded.
Exemple 3.69:

- As of the last day of March 2013, you had securities holdings valued at EUR 40 million from outstanding genuine securities sale and repurchase agreements and securities lending agreements with nonresident counterparties. You must submit a report for the first quarter of 2013. By closing out certain transactions, you reduce these “repurchase and lending holdings” to EUR 25 million as of June 30. You must nonetheless submit a report for the second quarter. As of the last day of September, your holdings amount to EUR 27 million; no more reports need be submitted. Unless your holdings fall below EUR 5 million or the equivalent as of December 31, a report must be submitted for the year. In addition to your “repurchase/lending stock data,” the report should contain any corresponding transactions for the calendar year (executed in the second half of the year) that have not yet been reported.

- You have securities holdings from outstanding genuine securities sale and repurchase agreements and securities lending agreements with nonresident counterparties that amounted to between EUR 5 million and EUR 30 million (or the EUR equivalent) during the 2013 calendar year. In this case, a report containing the relevant transactions must be submitted for the year 2013.

- As of the last day of December 2013, you had securities holdings valued at EUR 3 million from outstanding genuine securities sale and repurchase agreements and securities lending agreements with nonresident counterparties. You do not have to submit a “repollo/lendings report.” During calendar year 2014, your holdings exceed EUR 5 million or the equivalent (but remain under EUR 30 million). A report for 2014 containing the relevant transactions must be submitted as of December 31, 2014.

- As of the last day of December 2013, you had securities holdings valued at EUR 7 million from outstanding genuine securities sale and repurchase agreements and securities lending agreements with nonresident counterparties. You must submit a corresponding report for the year 2013. As of June 30, 2014, your holdings exceed EUR 30 million or the equivalent. A quarterly report must be submitted as of the last day of June. In addition to your stock data, the report must contain all transactions that occurred in the first half of the year. If your holdings remain at over EUR 30 million or the equivalent in the following quarters, a corresponding report must be submitted for each quarter.

3.5.4. Reporting Period

For quarterly reports, the period covered is a calendar quarter. The reporting cutoff date is the last day of the calendar quarter. The data must be transmitted to the OeNB by the 15th calendar day of the month following the transaction.

For annual reports, the period covered is a calendar year. The reporting cutoff date is December 31 of the calendar year. The data must be transmitted to the OeNB by January 31 of the following year.

The criterion for attributing a transaction to a specific reporting period is the date on which the entry is posted.
ZERO BALANCE

If securities receipts or deliveries bring the level of sale and repurchase/lending holdings to zero within a reporting period, a report on the security – indicating the relevant receipts and deliveries – must be submitted for the period in which the securities holdings first amount to zero. If the level of holdings was zero in both the prior period and the current period, and if securities receipts and deliveries (from securities sale and repurchase agreements and/or securities lending agreements) occurred between those periods, a report on the security indicating the corresponding movements must be submitted.

3.6. Report on Primary Data for Internal Securities Identification Numbers

3.6.1. Reporting Agents

The report on primary data for internal securities identification numbers must be submitted by

- all resident custodians and noncustodians that hold a security in their own holdings or for their customers’ account for which there is no valid ISIN; and
- all resident issuers of a security for which there is no valid ISIN.

3.6.2. Scope

All securities to be reported pursuant to Section 3 are based on security-by-security data, which are identified using the securities identification number. If no ISIN exists for a security to be reported under section 3 on date the report is submitted, an internal securities identification number internal securities identification number must be reported as shown in template P5 (Annex 8), together with the primary data specific to the security to be reported.

The internal securities identification number must be specific to the security in question. If the internal securities identification number is deleted at a later time, for example because an ISIN was issued, the internal securities identification number may not be reissued for at least 36 months.
Internal securities identification numbers must be issued in accordance with the following field structure:

1. QO = fixed.
2. The first X is a fixed value and identifies the ID number as an internally issued number. The two additional digits marked by XXs are issued and maintained by the Oesterreichische Kontrollbank (OeKB) and serve to identify the primary data respondent. Requests for issuance of these digits may be addressed to the OeKB by e-mail at isin@oekb.at or by calling their service line at 01/53127 DW 2030. The relevant number sequences and any changes made to them will be immediately conveyed to the OeNB by the OeKB whenever necessary.
3. 123456: available (alphanumeric).
4. P: check digit, calculated using the same algorithm used for the ISIN.

or:

1. Bank routing number of the respondent.
2. Internal securities identification number, with a hyphen (-) replacing the “06” for better readability.

With respect to debt securities, the report will collect information on whether the debt security was issued in connection with cross-border group financing or not; this relates to direct issues and to securities that are held by the respondent providing the internal primary data itself. In the case of direct issues that are held primarily by nonresident affiliated enterprises, the OeNB ID number of the nonresident (main) creditor must also be supplied. If you do not know the OeNB ID number, you may request it by phone or email (SIDAT-Stammdaten@oenb.at) from the OeNB (Statistics Department – Information Systems and Data Management).
**Exemple 3.70:**

You issue a debt security with an internal securities identification number that is held in full by a nonresident enterprise affiliated with you. In this case, the OeNB ID number of the nonresident creditor and the group financing qualifier must be supplied in the primary data.

### 3.6.3. Reporting Period

The Report on Primary Data for Internal Securities Identification Numbers must be submitted if one of the following events occurs in the monthly period covered:

1. Assignment of a new internal securities identification number (new ID number);
2. Changes in the primary data related to an internal securities identification number given previously;
3. Deletion of an internal securities identification number from the data stock;
4. Switching from an internal securities identification number to an ISIN;
5. Reactivation of an internal securities identification number deleted previously.

The respondent must submit the primary data set that is valid on the reporting cutoff date, i.e. the last day of the month in which the new number is assigned or changes are made.

The OeNB must receive the reports no later than it receives the reports listed under Sections 3.1 to 6.

The following table provides an overview of the Report on Primary Data for Internal Securities Identification Numbers in the case of new ID numbers or changes in ID numbers.

<table>
<thead>
<tr>
<th>Case</th>
<th>Brief description</th>
<th>Internal securities ID no.</th>
<th>Official securities ID no.</th>
<th>Deleted qualifier</th>
<th>Primary data</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>New ID no.</td>
<td>×</td>
<td></td>
<td></td>
<td>x</td>
</tr>
<tr>
<td>2</td>
<td>Primary data changes</td>
<td>×</td>
<td></td>
<td></td>
<td>x</td>
</tr>
<tr>
<td>3</td>
<td>Deletion</td>
<td>×</td>
<td>L</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Switching (internal/official)</td>
<td>×</td>
<td>×</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Reactivation of deleted ID numbers</td>
<td>×</td>
<td></td>
<td>R</td>
<td>x</td>
</tr>
</tbody>
</table>

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Moreover, the reporting techniques of many respondents allow for primary data on internal securities identification numbers that has not changed from the prior period to be sent in addition to the data sets that have been newly issued or changed as described above. It is likewise possible to send the primary data on internal securities identification numbers that are no longer valid when numbers are deleted or a switch is made from internal to official ID numbers.

One month prior to the initial report, the institutions subject to reporting requirements must inform the OeNB (Statistics Department – Information Systems and Data Management) by phone or by e-mail (SIDAT-Stammdaten@oenb.at) of whether any unchanged primary data will be sent along with the new and changed ID numbers. The OeNB (Statistics Department – Information Systems and Data Management) must also be notified of any transition from one type of report to another.

### 3.7. Description of Individual Data Fields

#### 3.7.1. General Data Fields

##### 3.7.1.1. OeNB ID number

The OeNB ID number is a number issued by the OeNB for the purpose of distinctly identifying persons and enterprises. If the number is unknown, the OeNB will be happy to provide it to the reporting agent upon request.

##### 3.7.1.2. Reporting period

The reporting cutoff date for the relevant reporting period must be specified here ("YYYY/MM").

**Example 3.71:**

You buy a security with a “date posted” of January 1, 2013 and a “value date” of February 2, 2013. You report the transaction in the 201301 reporting period.

##### 3.7.1.3. Error report/supplementary report qualifier

This field should be left blank except in the following cases:

If a report already filed needs to be modified, the changes (e.g. correction, addition or deletion of data) must be made by filing an entirely new error report in which the reporting period is identical to the one in the original report. The reason for this is that only one report may be submitted for each reporting cutoff date.

**PLEASE NOTE:** An error report results in deletion of the entire original report. You must therefore restate all reportable figures for the reporting period in question.
In addition, an error report will be requested when the OeNB is not able to process the report due to

- technical errors (requesting a duplicate of the report); or
- content-related errors (rejection of the report).

In such cases, the qualifier “E” must be entered.

A supplementary report will be requested when it is necessary or desired to make another report to the OeNB because content is missing from the original report (partial delivery or incomplete report).

In such cases, the qualifier “K” must be entered.

**Exemple 3.72:**

Reporting period: 2013/06
Respondent: 1234567
Custody account: D01

Qualifier: Error/supplementary report

<table>
<thead>
<tr>
<th>ISIN</th>
<th>original report</th>
<th>K</th>
<th>total</th>
</tr>
</thead>
<tbody>
<tr>
<td>US1005781034</td>
<td>US1005781034</td>
<td>US1005781034</td>
<td>US1005781034</td>
</tr>
</tbody>
</table>

Receipt with countervalue N/S
1,000,000 + 4,000,000 = 5,000,000
Receipt with countervalue N/S
950,000 + 3,800,000 = 4,750,000
Delivery with countervalue N/S

Delivery with countervalue EUR

<table>
<thead>
<tr>
<th>Custody account balance</th>
<th>5,000,000 + 0 = 5,000,000</th>
</tr>
</thead>
</table>

If a correction or supplemental entry affects more than one reporting unit, the letter “E” or “K” is to be added to each (lowest-level) reporting unit.

The lowest-level reporting unit for error/supplementary reports is — in the case of reports on securities holdings — a custody account.

Should you identify an erroneous or incomplete report for which you would like to prepare an error/supplementary report, we ask that you inform the OeNB (Statistics Department — Information Systems and Data Management) by phone or email (SIDAT-Portfolioinvestitionen@oenb.at) without delay.
3.7.1.4. Securities identification numbers – ISIN

The international securities identification number (ISIN) is a 12-digit combination of letters and numerals that serves to identify a security (ISIN in accordance with ISO 6166). National numbering agencies (NNAs) are responsible for assigning ISINs; the Austrian NNA is the Oesterreichische Kontrollbank (OeKB). To be valid, an ISIN must be listed in the database of the Association of NNAs (ANNA).

An ISIN consists of:

- a two-digit country code (e.g. AT for Austria; DE for Germany);
- a nine-digit national identifier; and
- a one-digit check digit.

You should in no case use any official securities identification number other than the ISIN (e.g. securities identification numbers from “Wertpapier-Mitteilungen” (WM) in Frankfurt, Clearstream or Cedel, CUSIP or Valoren).

If no valid ISIN exists, you should use an internal securities identification number.

No securities identification numbers that begin with “XF” may be used as these are not unique, i.e. different respondents may be using the same XF ISINs for different securities. An internal securities identification number should always be used instead of an XF ISIN.

3.7.1.5. Internal securities identification numbers

If no valid ISIN exists for a security, an internal securities identification number should be specified. The first time an internal securities identification number is used in a report, the “Primary Data for Internal Securities Identification Numbers” (P5) report must be submitted in order to provide additional information on the internal securities identification number.

3.7.1.6. Nominal value/units held qualifier

The nominal value/units held qualifier indicates whether the security reported is held as a nominal amount or in units. It must be reported as “N” for nominal value or “S” for units held.

For official identification numbers, the entry in the securities database of the OeKB or in the securities database of “Wertpapier-Mitteilungen” (WM) in Frankfurt should be used as a reference. If the qualifier indicated does not match the entries in the above databases, the qualifier must be accordingly changed upon request by the OeNB (Statistics Department – Information Systems and Data Management) and the fields for nominal value/units held altered.
3.7.2. Data Fields in the Report on Securities Held by Resident Custodians (P1)

3.7.2.1. Custody account

See Annex A – definitions or Section 8.7.1.

3.7.2.2. Account holder country of residence

The two-digit ISO code for the country in which the account holder is domiciled must be provided here.

For report categories D01 to D19, AT must always be specified as the country of the account holder, since those report categories only apply to resident entities. It is also permissible to leave the account holder country of residence field blank for these report categories.

For report categories D20 to D24, it is mandatory that the account holder country of residence field be filled out.

If the account holder is an international organization, the corresponding country code for that organization must be used.

The ISO code is the country code pursuant to the ISO 3166 standard (alpha version).

A list of the current country codes can be obtained from the website of the OeNB http://www.oenb.at (list of countries in German only).

3.7.2.3. Nominal currency

If “N” is entered as the nominal value/units held qualifier, it is mandatory that the three-digit ISO code be entered for the currency in which the nominal value is reported in the amount fields described below.

The ISO code is the currency code pursuant to the ISO 4217 standard (alpha version). A list of the current currency codes can be obtained from the website of the OeNB http://www.oenb.at (list of currencies in German only).

3.7.2.4. Amount fields

- Amounts are to be rounded to the nearest unit.
- Any necessary reversing entries must be preceded by a negative symbol. Reports containing reversing entries must be made in the current reporting period and not in the period in which the transaction occurred.
- To calculate euro equivalents, amounts in foreign currencies must be converted – before aggregation – to euro using the current exchange rate prevailing on the date the relevant transaction is posted. If more than one transaction is involved, they...
should be aggregated during the reporting period. If it is not possible to obtain the
daily exchange rate, the mid-market exchange rate for the month may be used for
the calculation. The monthly mid-market exchange rates can be obtained from the
website of the OeNB at http://www.oenb.at.

3.7.2.4.1. Receipts with countervalue – nominal value/units held

This category is for specification of those aggregated, monthly custody account receipts that
increase the level of holdings in a custody account and for which a countervalue (monetary
amount) is known. The receipts are to be indicated in the nominal value of the security or in
units held (as in the “nominal value/units held” data field).

Example: report in units held/reporting period (month), custody account XXX, security YYY

Purchase of 1 unit of security YYY in month 1
Purchase of 3 units of security YYY in month 1
Purchase of 4 units of security YYY in month 1
The number “8” should be entered in the “nominal value/units held” field
under “receipts with countervalue” of the report for the month in question.

Example: report in nominal value/reporting period (month), custody account XXX, security ZZZ

Purchase of security ZZZ in month 1, nominal value of 100,000
Purchase of security ZZZ in month 1, nominal value of 200,000
Purchase of security ZZZ in month 1, nominal value of 500,000
The number “800,000” should be entered in the “nominal value/units held” field
under “receipts with countervalue” of the report for the month in question.

Exemple 3.73: Example of receipts with countervalue that increase the level of holdings:

- Purchase (initial acquisition) of domestic and foreign securities (including pool factor bonds)
- Receipts from nongenuine securities sale and repurchase transactions (securities takeup in return for monetary consideration)
- Capital measures with countervalue (purchase of new shares, purchase of rights issues)
- (Physical) exercise of a securities call option with countervalue
- Receipts from (reverse) repurchase agreements

In line with the practice of some respondents, receipts based on repurchase or reverse
repurchase agreements may – as with “normal” securities – be posted as an offsetting
delivery (with countervalue) in custody account D01 (own holdings not including
participations) or in custody account D03 ((own) genuine securities sale and repurchase
agreements and securities lending agreements).
3.7.2.4.2. Receipts with countervalue – euro amount

The market price of the nominal value/units held entered under “Receipts with countervalue – nominal value/units held” should be indicated here in euro.

The market price in euro should be provided as a “clean price” (i.e. excluding accrued interest and fees). In the case of transactions where only the final value is shown (including accrued interest, fees, etc.) – for instance transactions involving delivery/receipt in return for payment – or where the accrued interest is included in the market price, the available euro countervalue should be reported, and the “Receipts with countervalue – accrued interest” field left blank.

Special case:

Exercise of an option: A correct report (according to ECB guidelines) would show the difference between the exercise price and the actual price of a stock on the date of exercise under financial derivatives. In the case of actual exercise, this data field should show – to be correct – the acquisition of the stock at the market price (and not at the acquisition price). Where this is not possible, the acquisition price (= exercise price) may be indicated in this data field; in such case nothing should be entered in the report on financial derivatives.

3.7.2.4.3. Receipts with countervalue – accrued interest

This field should only be filled out if the euro countervalue was provided exclusive of accrued interest. The relevant amount must be indicated in euro. Foreign currency amounts should be handled as described in the information on the “Receipts with countervalue – euro amount” data field.

3.7.2.4.4. Receipts without countervalue – nominal value/units held

This category is for specification of those aggregated, monthly custody account receipts for which no countervalue is known or no purchase/sales price is available. The receipts are to be indicated in the nominal value of the security or in units held (as in the “nominal value/units held” data field).

Example 3.74: Example of receipts without countervalue that increase the level of holdings:

- Capital measures without countervalue (bonus issues, share splits, receipt of free rights issues)
- Receipts from nongenuine securities lending agreements; in this case, the securities lending transaction is recognized on the balance sheet, with the increase in receivables from securities being offset by a liability from a loan in kind
- “Exchange” of a loan receivable for a securities receivable
- Securities deliveries from other custodians
- Exercise of option without countervalue (exercise price is zero)
• Custody account transfer with an institution (receipt on account and delivery from another account)

• Receipts from genuine securities lending agreements

• Exchange of securities, e.g. an exchange of shares

3.7.2.4.5. Receipts without stock changes – euro value

The euro countervalue of the payments received that do not change the holdings in terms of nominal value/units held is reported here.

Exemple 3.75: Examples of payments received that do not increase the nominal value/units held of the holdings

• Payments received for pool factor bonds: Holdings of bonds that have a pool factor must always be reported at their original nominal value, i.e. they should not be multiplied by the pool factor. Thus partial payments from the issuer during the term that do not change the original nominal value must be reported in this field as payments received without stock changes.

• Securities bonus payments (special payments to shareholders in addition to the regular dividends).

• If you have own holdings and/or customer holdings of securities of an enterprise that becomes insolvent, the amount of the first installment (additional payments are expected) paid at the recovery rate (actual cash flow) must be reported as a payments received without stock changes. The stocks must be reported unchanged in the amount of the nominal value original held.

Coupon and dividend payments (as well as reimbursements of foreign withholding tax deductions) should not be reported here. Instead, they are approximately calculated by the OeNB using the primary data on securities.

3.7.2.4.6. Deliveries with countervalue – nominal value/units held

This category is for specification of those aggregated, monthly custody account deliveries that decrease the level of holdings in a custody account and for which a countervalue (monetary amount) is known. The deliveries are to be indicated in the nominal value of the security or in units held (as in the “nominal value/units held” data field).
Exemple 3.76: Examples of deliveries with countervalue that decrease holdings:

- Sales and (partial) payment of domestic and foreign securities (including pool factor bonds)
- Deliveries from nongenuine securities sale and repurchase transactions (securities issues for capital inflow)
- Capital measures with countervalue (disposal of new shares, sale of rights issues, cash settlement of fractional amounts)
- (Physical) exercise of a securities put option with countervalue
- Deliveries from (reverse) repurchase agreements
- The last payment in the context of bankruptcy proceedings, which reduces the nominal value to zero

3.7.2.4.7. Deliveries with countervalue – euro value

The market price of the nominal value/units held entered under “Deliveries with countervalue – nominal value/units held” should be indicated here in euro.

The market price in euro should be provided as a “clean price” (i.e. excluding accrued interest and fees). In the case of transactions where only the final value is shown (including accrued interest, fees, etc.) – for instance transactions involving delivery/receipt in return for payment – or where the accrued interest is included in the market price, the available euro countervalue should be reported, and the “Deliveries with countervalue – accrued interest” field left blank.

3.7.2.4.8. Deliveries with countervalue – accrued interest

This field should only be filled out if the euro countervalue was provided exclusive of accrued interest. The relevant amount must be indicated in euro. Foreign currency amounts should be handled as described in the information on the “Deliveries with countervalue – euro amount” data field.

3.7.2.4.9. Deliveries without countervalue – nominal value/units held

This category is for specification of those aggregated, monthly custody account deliveries for which no countervalue is known or no purchase/sales price is available. The receipts are to be indicated in the nominal value of the security or in units held (as in the “nominal value/units held” data field).
Exemple 3.77: Examples of deliveries without countervalue that decrease holdings:

- Capital decrease without compensation payment
- Deliveries from nongenuine securities lending agreements
- “Exchange” of a securities receivable for a loan receivable
- Securities deliveries to other custodians
- Deliveries from genuine securities lending agreements
- Exchange of securities, e.g. an exchange of shares

3.7.2.4.10. Deliveries without stock changes – euro value

The euro countervalue of the payments made that do not change the stocks is reported here.

Exemple 3.78: Examples of payments made (on the custody account) that do not result in a decrease in holdings:

- Partly paid transactions (in connection with an outgoing change in the nominal value of stocks without countervalue and subsequent transactions with countervalue that do not result in a change in the nominal value of stocks, or vice versa);
- Partly paid notes: the purchaser makes a fixed advance payment (payment outflow) on the later issue of a debt security with the right to acquire the debt security upon payment of the remaining amount. If the purchaser does not subsequently acquire the note, the payment already made is forfeited. The advance payment made must be reported as a payment outflow without stock changes. The subsequent payment of the remaining amount must be reported as an inflow with countervalue.

Coupon and dividend payments should not be reported here. Instead, they are approximately calculated by the OeNB using the primary data on securities.

3.7.2.4.11. Stocks in the custody account – nominal value/units held

Specification of stocks in the custody account (level of holdings in a custody account)

- at the nominal value when “N” is in the “nominal value/units held qualifier” data field;
- in units held when “S” is in the “nominal value/units held qualifier” data field;

in the relevant custody account of the security in question, with a minus sign if applicable.
Negative positions may result in the case of:

- going short; or
- securities lending agreements (for report categories D01 and D03).

The level of holdings in a custody account (and receipts/deliveries in nominal value/units held) must be stated in the nominal currency when reporting the nominal value, and as an amount when reporting the units held (as in the “nominal value/units held” data field).

If the nominal currency is not the euro (and the custody account is maintained in euro), then the stocks should in no case be stated in euro (countervalue).

If securities deliveries bring the level of holdings in a custody account (for a security) to zero within the reporting period covered, a report on the security – indicating the relevant deliveries – must be submitted for the month in which the holdings first amount to zero. If the level of holdings in the custody account was zero in both the prior period and the current period, and if securities receipts and deliveries occurred between those periods, a report on the security indicating the corresponding movements must be submitted.

3.7.2.4.12. Stocks in the custody account – of which nominal value/units held short

The level of holdings in a custody account of the securities held on the reporting cutoff date must be given here in the nominal value or in units held for those custody accounts showing negative amounts due to short sales. This is an “of which” item of the “stocks in the custody account – nominal value/units held” data field specified above,

and should only be filled out in the case of D01 or D02 report categories on own holdings.

Only negative amounts may be reported here.

This data field is not used in the “Security Holdings Statistics” according to the ECB SHS Regulation (ECB/2012/24).

3.7.2.4.13. Stocks in the custody account – fair value in euro

The fair value of the securities holdings in the custody account should be indicated here in euro as of the reporting cutoff date in accordance with the nominal value/units held entered under “Stocks in the custody account – nominal value/units held.”

It is mandatory that this data field be filled out if the securities are part of the respondent’s own holdings (custody account D01, D02 or D03). For other report categories, filling out this field is mandatory in the case of non-listed securities identification numbers and securities with internal securities identification numbers, otherwise it is voluntary.
In this context, those valuations must be used (including zero valuations) that are used in preparing the relevant balance sheet items in the ECB’s monetary statistics (pursuant to Regulation (EC) No. 25/09 of the European Central Bank of December 19, 2008 concerning the balance sheet of the monetary financial institutions sectors (ECB/2008/32)). The valuation should, if possible be made at the fair value applicable on the respective reporting cutoff date. If no current fair value is available, another type of valuation must be used (for instance the last available market price, a book value on the balance sheet, or the acquisition price). A security should only be given and zero valuation when it is worthless. If it is not possible to make any valuation at all of securities in a customer’s holdings, then the value contained in the “Stocks in the custody account – nominal value/units held” field should be taken. Nominal stocks of foreign currency-denominated securities are to be valued at end-of-month exchange rates.

**Exemple 3.79:**

**Zero bonds:** A zero coupon bond is issued at a price of 60. The redemption price is 100 at a term of 5 years. Two years into the term, the bond is priced at 75. The fair value of the bond is therefore the nominal value measured at a price of 75.

**Pool factor bonds:** A bond with a nominal value of 1 million is partially redeemed in the amount of EUR 100,000 (pool factor of 0.9). The fair value in euro is EUR 900,000.

This data field may contain a negative figure as a result of short sales in connection with securities lending transactions.
3.7.3. **Data Fields in the Genuine Securities Repurchase and Securities Lending Transactions Report (P3)**

3.7.3.1. **Sector of the counterparty**

The following classification should be used for the sector of the counterparty:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>D00</td>
<td>Custodians (MFIs without money market funds, and credit institutions that are not MFIs but hold and administrate securities for third parties)</td>
</tr>
</tbody>
</table>

All other report categories should be taken from the definitions in Annex A.

3.7.3.2. **Country of the counterparty**

The two-digit ISO code for the country in which the counterparty is domiciled must be provided here.

The ISO code is the country code pursuant to the ISO 3166 standard (alpha version).

A list of the current country codes can be obtained from the website of the OeNB [http://www.oenb.at](http://www.oenb.at) (list of countries in German only).

3.7.3.3. **Transaction type qualifier**

One of the following types of genuine transactions must be selected:

- Securities purchases under repurchase agreements (reverse repos, buy-and-sell-backs) – qualifier “PN”;
- Securities sales under repurchase agreements (repos, sell-and-buy-backs) – qualifier “PG”;
- Securities borrowings under repurchase agreements – qualifier “LN”; or
- Securities lending transaction under repurchase agreements – qualifier “LG.”

The designation of other transactions relevant to Section 3.2.2.2 depends on whether a monetary flow occurred or not: “LN” and “LG” = no monetary flow (e.g. margin calls in repurchase transactions), and “PN” and “PG” = monetary flow. An exchange of collateral (without monetary flow) as part of a (reverse) repurchase agreement (as repayment or new take-up) must be reported as “PG” or “PN” and as a securities receipt or securities delivery without countervalue.
The qualifier depends solely on the type of transaction, and not whether the beginning or end of the transaction is involved or whether the transaction is a purchase or a sale. “PN” is also used to designate the payment in the case of a reverse repurchase agreement associated with a return of the security.

3.7.3.4. Value date

The value date of the corresponding receipt/delivery may be entered here in the “DD/MM/YYYY” format.

3.7.3.5. Amount fields

- Amounts are to be rounded to the nearest unit.
- Any necessary reversing entries must be preceded by a negative symbol. Reports containing reversing entries must be made in the current reporting period and not in the period in which the transaction occurred.
- To calculate euro equivalents, amounts in foreign currencies must be converted – before aggregation – to euro using the current exchange rate prevailing on the date the relevant transaction is posted. If more than one transaction is involved, they should be aggregated during the reporting period. If it is not possible to obtain the daily exchange rate, the mid-market exchange rate for the month may be used for the calculation. The monthly mid-market exchange rates can be obtained from the website of the OeNB at http://www.oenb.at.

3.7.3.6. Receipts/deliveries – nominal value/units held

This category is for indication of the nominal values or units held (as in the “nominal value/units held” data field) of the security in question that are moved in connection with the transaction.

(Partial) repayments and new take-up, open repo transactions and margin calls in repurchase transactions are to be reported here as securities receipts or deliveries (with/without euro countervalue) depending on the specific transaction.

3.7.3.7. Receipts/deliveries – euro value

The “purchase or sales price” (excluding interest on repurchases and fees) should be indicated here in euro.

Special case:

*Tri-party repurchase agreements involving more than one security: A third party executes reverse repurchase transactions with various securities on your behalf on an ongoing basis, and it is not possible to allocate the sales proceeds or purchase amounts to specific securities identification numbers.* In such cases, the euro value can be approximated using the change in the nominal value of stocks and the average market price for the month for each security.
3.7.3.7.1. Receipt/delivery qualifier

This qualifier indicates whether the reported transactions involve receipts or deliveries of securities. The qualifier for securities receipts is “E” and the qualifier for securities deliveries is “A.” If only one holding is reported in nominal value/units held (in the annual report), then this field should be left blank.

**PLEASE NOTE:** The qualifier does not refer to the direction of the payment.

**Exemple 3.80:**

A securities receipt (“E”) should be shown at the start of a reverse repurchase transaction (securities purchase) or take-up of a securities lending transaction. At the end of the transaction, a securities delivery (“A”) should be indicated; the transaction type qualifier (“PN” or “LN”) does not change.

A securities delivery (“A”) should be shown at the start of a repurchase transaction (securities sale) or issue of a securities lending transaction. At the end of the transaction, a securities receipt (“E”) should be indicated; the transaction type qualifier (“PG” or “LG”) does not change.

3.7.3.7.2. Holdings – nominal value/units held

The level of holdings in a custody account of the securities lent, borrowed, accepted or transferred must be given here in the nominal values or units held that are outstanding as of the reporting cutoff date (as in the “nominal value/units held” qualifier data field). These lending and genuine securities sale and repurchase agreements need only be reported annually as of the December 31 reporting cutoff date.

In the case of securities borrowings and purchases under repurchase agreements, the amounts reported should be preceded by a plus symbol, and securities lending transactions and sales under repurchase agreements should be preceded by a minus symbol. If more than one individual transaction is open as of the reporting cutoff date per reporting unit (i.e. per securities identification number, transaction type, counterparty country and counterparty sector), the holdings in question may also be reported separately, i.e. the holdings need not be aggregated.

If the nominal currency is not the euro (and the custody account is maintained in euro), then the stocks should in no case be stated in euro (countervalue).
3.7.4. Data Fields in the Account Holder Report for Resident Custodians (P6)

3.7.4.1. Custody account

The report categories should be taken from the definitions in Annex A.

It is **not mandatory** that customer accounts of money market funds (D04), investment funds (D06), resident and nonresident households (D17, D21) or liberal professions and own-account workers (D16) be included in this report; however, they may be reported on a voluntary basis. D02, D03 and D23 are not valid categories here.

The above report categories for the custody accounts of resident customers have been derived primarily from the European System of Accounts (ESA). Respondents are obligated to adhere to the provisions of this standard when allocating customers to report categories. Questions regarding the allocation of specific companies and other resident units to institutional sectors may be addressed to the OeNB or to Statistik Austria.

3.7.4.2. Account holder OeNB ID number

The OeNB ID number of the account holder should be provided here, insofar as known. The OeNB ID number is a number issued by the OeNB for the purpose of distinctly identifying persons and enterprises. If the OeNB ID number is unknown, it may be requested from the OeNB (Statistics Department – Information Systems and Data Management). Otherwise, the commercial register must be provided.

3.7.4.3. Account holder name

The name (company name) of the account holder must be specified here in full. This field is optional.

3.7.4.4. Account holder country of residence

The two-digit ISO code for the country in which the account holder is domiciled must be provided here.

If the account holder is an international organization, the corresponding country code for that organization must be used.

The ISO code is the country code pursuant to the ISO 3166 standard (alpha version).

A list of the current country codes can be obtained from the website of the OeNB [www.oenb.at](http://www.oenb.at) (list of countries in German only). This field is optional.
3.7.4.5. **Account holder address**

The exact address of the account holder (street, number, city) must be specified here in full. This field is optional.

3.7.4.6. **Account holder commercial register number**

If no OeNB ID number is known, the commercial register number of the account holder should be given here (including the commercial register number qualifier) pursuant to the commercial register law (Federal Law Gazette I No. 10/1991, as amended by Federal Law Gazette I No. 111/2010).

3.7.4.7. **Custodian reference specific to the account holder**

For easier identification/referencing of the account holder, a reference number or reference text to be chosen at will by the respondent may be specified here (containing a maximum of 30 letters and numerals). The reference number/text will be used in communications between the OeNB and the respondent and for any notification regarding incorrect custody account allocation. The provision of such a reference number/text is optional.

3.7.5. **Data Fields in the Report on Securities Holdings – Securities Not Held in Custody by Resident Custodians (P2)**

3.7.5.1. **Nominal currency**

If “N” is entered as the nominal value/units held qualifier, it is mandatory that the three-digit ISO code be entered for the currency in which the nominal value is reported in the amount fields described below.

The ISO code is the currency code pursuant to the ISO 4217 standard (alpha version). A list of the current currency codes can be obtained from the website of the OeNB [http://www.oenb.at](http://www.oenb.at) (list of currencies in German only).

For securities with ISINs, the nominal currency in which a security is denominated can be derived from the custody account statement. The entry in the securities database of the OeKB or in the securities database of “Wertpapier-Mitteilungen” (WM) in Frankfurt may be used as an additional reference.
3.7.5.2. Amount fields

- Amounts are to be rounded to the nearest unit.
- Any necessary reversing entries must be preceded by a negative symbol. Reports containing reversing entries must be made in the current reporting period and not in the period in which the transaction occurred.
- Amounts in foreign currencies must be converted before aggregation to euro using the current exchange rate prevailing on the date the relevant receipt is posted. If more than one receipt is involved, they should be aggregated during the reporting period. If it is not possible to obtain the daily exchange rate, the mid-market exchange rate for the month may be used for the calculation. The monthly mid-market exchange rates can be obtained from the website of the OeNB at http://www.oenb.at.

3.7.5.2.1. Receipts with countervalue – nominal value/units held

This category is for specification those aggregated securities receipts in a reporting period that increase the level of securities holdings and for which a countervalue (monetary amount) is known. The receipts are to be indicated in the nominal value of the security (for securities not held in a custody account with resident custodians) or in units held (as in the “nominal value/units held” qualifier data field).

Example: report in units held/reporting period (quarter), custody account XXX, security YYY

  - Purchase of 1 unit of security YYY in quarter 1
  - Purchase of 3 units of security YYY in quarter 1
  - Purchase of 4 units of security YYY in quarter 1

The number “8” should be entered in the “nominal value/units held” field under “receipts with countervalue” of the report for the month in question.

Example: report in nominal value/reporting period (quarter), custody account XXX, security ZZZ

  - Purchase of security ZZZ in quarter 1, nominal value of 100,000
  - Purchase of security ZZZ in quarter 1, nominal value of 200,000
  - Purchase of security ZZZ in quarter 1, nominal value of 500,000

The number “800,000” should be entered in the “nominal value/units held” field under “receipts with countervalue” of the report for the month in question.
**Exemple 3.81:** Example of receipts with countervalue that increase the level of holdings:

- **Purchase or issue (initial acquisition) of domestic and foreign securities (including pool factor bonds)**
- **Receipts from nongenuine securities sale and repurchase transactions (securities takeup in return for capital consideration)**
- **Capital measures with countervalue (purchase of new shares, purchase of rights issues)**
- **(Physical) exercise of a securities call option with countervalue**
- **Receipts from (reverse) repurchase agreements**

**3.7.5.2.2. Receipts with countervalue – euro amount**

The market price of the nominal value/units held entered under “Receipts with countervalue – nominal value/units held” should be indicated here in euro.

The market price in euro should be provided as a “clean price” (i.e. excluding accrued interest and fees).

In the case of transactions where only the final value is shown (including accrued interest, fees, etc.) – for instance transactions involving delivery/receipt in return for payment – or where the accrued interest is included in the market price, the available euro countervalue should be reported, and the “Receipts with countervalue – accrued interest” field left blank.

**Exemple 3.82:** Special case:

*Exercise of a securities option:* A correct report (according to ECB guidelines) would show the difference between the exercise price and the actual price of a stock on the date of exercise under financial derivatives (see detailed explanation of the Report on Financial Derivatives). In the case of actual exercise, this data field should show – to be correct – the acquisition of the stock at the market price (and not at the acquisition price). Where this is not possible, the acquisition price (= exercise price) may be indicated in this data field; in such case nothing should be entered in the report on financial derivatives.

**3.7.5.2.3. Receipts without countervalue – nominal value/units held**

This category is for specification those aggregated securities receipts in a reporting period for which no countervalue (monetary amount) is known or no purchase/sales price is available. The receipts are to be indicated in the nominal value of the security (for securities not held in a custody account with resident custodians) or in units held (as in the “nominal value/units held” qualifier data field).
Exemple 3.83: Examples of receipts without countervalue that increase the level of holdings:

- Receipts from nongenuine securities lending agreements; in this case, the securities lending transaction is recognized on the balance sheet, with the increase in receivables from securities being offset by a liability from a loan in kind.
- “Exchange” of a loan receivable for a securities receivable (without monetary flow).
- Securities receipts from a domestic to a foreign custody account.
- Receipts (on a foreign custody account) from genuine securities lending agreements.
- Capital measures without countervalue (bonus issues, receipt of free rights issues).
- Exchange of securities, e.g. an exchange of shares.

3.7.5.2.4. Deliveries with countervalue – nominal value/units held

This category is for specification those aggregated securities deliveries in a reporting period that decrease the level of securities holdings and for which a countervalue (monetary amount) is known. The deliveries are to be indicated in the nominal value of the security (for securities not held in a custody account with resident custodians) or in units held (as in the “nominal value/units held” qualifier data field).

Exemple 3.84: Examples of deliveries with countervalue that decrease holdings:

- Sales and (partial) payment of domestic and foreign securities (including pool factor bonds).
- Deliveries from nongenuine securities sale and repurchase transactions (securities issues for monetary inflow).
- Capital measures with countervalue (disposal of new shares, sale of rights issues).
- (Physical) exercise of a securities put option with countervalue.
- Deliveries from (reverse) repurchase agreements.

3.7.5.2.5. Deliveries with countervalue – euro value

The market price of the nominal value/units held entered under “Deliveries with countervalue – nominal value/units held” should be indicated here in euro.

The market price in euro should be provided as a “clean price” (i.e. excluding accrued interest and fees).

In the case of transactions where only the final value is shown (including accrued interest, fees, etc.) – for instance transactions involving delivery/receipt in return for payment – or where the accrued interest is included in the market price, the available value should be reported, and the “Receipts with countervalue – accrued interest” field left blank.
3.7.5.2.6. Deliveries without countervalue – nominal value/units held

This category is for specification those aggregated securities deliveries in a reporting period for which no countervalue (monetary amount) is known or no transaction price exists. The deliveries are to be indicated in the nominal value of the security (for securities not held in a custody account with resident custodians) or in units held (as in the “nominal value/units held” qualifier data field).

Exemple 3.85: Examples of deliveries without countervalue that decrease holdings:

- Deliveries from nongenuine securities lending agreements
- “Exchange” of a securities receivable for a loan receivable (without monetary flow)
- Securities deliveries to other custodians
- Deliveries from genuine securities lending agreements
- Securities deliveries from a domestic to a foreign custody account
- Exchange of securities, e.g. an exchange of shares.

3.7.5.2.7. End-of-period holdings – nominal value/units held

Specification of end-of-period holdings

- in the nominal value when “N” is in the “nominal value/units held qualifier” data field;
- in units held when “S” is in the “nominal value/units held qualifier” data field;

of the respective security (that is not held in custody by resident custodians), including the plus or minus symbol.

Negative positions may result in the case of:

- going short;
- securities lending transactions.

The level of holdings on a custody account (and receipts/deliveries in nominal value/units held) must be stated in the nominal currency when reporting the nominal value, and as an amount when reporting the units held (as in the “nominal value/units held” data field).

If the nominal currency is not the euro (and the custody account is maintained in euro), then the stocks should in no case be stated in euro (countervalue).

If securities deliveries bring the level of holdings on a custody account (for a security) to zero within the month covered, a report on the security – indicating the relevant deliveries – must be submitted for the month in which the holdings first amount to zero. If the level of holdings on the custody account was zero in both the prior period and the current period, and if securities receipts and deliveries occurred between those periods, a report on the security indicating the corresponding movements must be submitted.
Exemple 3.86:

You sell shares that you do not hold in your portfolio. To meet your supply obligations, you procure the security in question by means of a genuine securities borrowing under a repurchase agreement. You settle the transaction via your custody account abroad. The following must be reported under the securities identification number of the shares:

- Delivery with countervalue (sale of the shares);
- Receipt without countervalue (securities borrowing under a repurchase agreement);
- End-of-period holding of zero.

3.7.5.2.8. End-of-period holding – fair value in euro

The fair value of the custody account balance of the securities held should be indicated here in euro as of the reporting cutoff date in accordance with the nominal value/units held entered under “End-of-period holding – nominal value/units held.”


3.7.6.1. Transaction type qualifier

One of the following types of genuine transactions must be selected:

- Securities purchases under repurchase agreements (reverse repos, buy-and-sell-backs) – qualifier “PN”;
- Securities sales under repurchase agreements (repos, sell-and-buy-backs) – qualifier “PG”;
- Securities borrowings under repurchase agreements – qualifier “LN”; or
- Securities lending transaction under repurchase agreements – qualifier “LG.”

The designation of other transactions relevant to Section 3.2.2.2 depends on whether a monetary flow occurred or not: “LN” and “LG” = no monetary flow (e.g. margin calls in repurchase transactions), and “PN” and “PG” = monetary flow. An exchange of collateral (without monetary flow) as part of a (reverse) repurchase agreement (as repayment or new take-up) must be reported as “PG” or “PN” and as a securities receipt or securities delivery without countervalue.

The qualifier depends solely on the type of transaction, and not whether the beginning or end of the transaction is involved or whether the transaction is a purchase or a sale. “PN” is
also used to designate the payment in the case of a reverse repurchase agreement associated with a return of the security.

3.7.6.2. Amount fields

- Amounts are to be rounded to the nearest unit.
- Any necessary reversing entries must be preceded by a negative symbol. Reports containing reversing entries must be made in the current reporting period and not in the period in which the transaction occurred.

3.7.6.2.1. Receipts with countervalue – nominal value/units held

This category is for specification those aggregated securities receipts in a reporting period that increase the repurchase/lending holdings and for which a countervalue (monetary amount) is known. The receipts are to be indicated in the nominal value of the security or in units held (as in the “nominal value/units held” qualifier data field).

Exemple 3.87:    Example of receipts with countervalue that increase the level of holdings:

- **Start of a reverse repurchase transaction (securities purchase)**
- **End of a repurchase transaction (securities sale)**
- **Take-up of a genuine securities lending transaction in which there is a flow of money**
- **End of a securities lending transaction under a repurchase agreement in which there is a flow of money**

(Partial) repayments and new take-up, exchanges of collateral, open repo transactions and margin calls in repurchase transactions are to be reported here as securities receipts or deliveries (with/without euro countervalue) depending on the specific transaction.

3.7.6.2.2. Receipts with countervalue – euro amount

The amount countervalue (excluding interest on repurchases and fees) of the security receipt must be indicated here in euro. Amounts in foreign currencies must be converted to euro using the current exchange rate prevailing on the date the relevant receipt is posted. If it is not possible to obtain the daily exchange rate, the mid-market exchange rate for the month may be used for the calculation. The monthly mid-market exchange rates can be obtained from the website of the OeNB at [http://www.oenb.at](http://www.oenb.at).

3.7.6.2.3. Receipts without countervalue – nominal value/units held

This category is for specification those aggregated securities receipts in a reporting period that increase the repurchase/lending holdings and for which no countervalue is available. The receipts are to be indicated in the nominal value of the security or in units held (as in the “nominal value/units held” qualifier data field).
Exemple 3.88: Example of receipts without countervalue that increase the level of holdings:

- Take-up of a genuine securities lending transaction (without monetary flow)
- End of a securities lending transaction under a repurchase agreement (without monetary flow)
- An exchange of collateral as part of a (reverse) repurchase agreement is reported as a securities receipt or securities delivery without countervalue (for the relevant securities identification number).

(Partial) repayments and new take-up, exchanges of collateral, open repo transactions and margin calls in repurchase transactions are to be reported here as securities receipts or deliveries (with/without euro countervalue) depending on the specific transaction.

3.7.6.2.4. Deliveries with countervalue – nominal value/units held

This category is for specification those aggregated securities deliveries in a reporting period that decrease the repurchase/lending holdings and for which a countervalue (monetary amount) is known. The receipts are to be indicated in the nominal value of the security or in units held (as in the “nominal value/units held” qualifier data field).

Exemple 3.89: Examples of deliveries with countervalue that decrease holdings:

- Start of a repurchase transaction (securities sale)
- End of a reverse repurchase transaction (securities purchase)
- Start of a genuine securities lending transaction under a repurchase agreement (with monetary flow)
- End of a securities borrowing transaction under a repurchase agreement (with monetary flow)

(Partial) repayments and new take-up, exchanges of collateral, open repo transactions and margin calls in repurchase transactions are to be reported here as securities receipts or deliveries (with/without euro countervalue) depending on the specific transaction.

3.7.6.2.5. Deliveries with countervalue – euro value

The amount countervalue (excluding interest on repurchases and fees) of the security delivery must be indicated here in euro. Amounts in foreign currencies must be converted to euro using the current exchange rate prevailing on the date the relevant receipt is posted. If it is not possible to obtain the daily exchange rate, the mid-market exchange rate for the month may be used for the calculation. The monthly mid-market exchange rates can be obtained from the website of the OeNB at http://www.oenb.at.
3.7.6.2.6. Deliveries without countervalue – nominal value/units held

This category is for specification those aggregated securities deliveries in a reporting period that decrease the repurchase/lending holdings and for which no countervalue is known. The receipts are to be indicated in the nominal value of the security or in units held (as in the “nominal value/units held” qualifier data field).

**Exemple 3.90:** Examples of deliveries without countervalue that decrease holdings:

- Start of a genuine securities lending transaction under a repurchase agreement (without monetary flow)
- End of a securities lending transaction under a repurchase agreement (with monetary flow)
- An exchange of collateral as part of a (reverse) repurchase agreement is reported as a securities receipt or securities delivery without countervalue (for the relevant securities identification number).

(Partial) repayments and new take-up, exchanges of collateral, open repo transactions and margin calls in repurchase transactions are to be reported here as securities receipts or deliveries (with/without euro countervalue) depending on the specific transaction.

3.7.6.2.7. End-of-period holdings

The level of holdings on a custody account of the securities lent, borrowed, accepted or transferred must be given here in the nominal values or units held that are outstanding as of the reporting cutoff date (as in the “nominal value/units held” qualifier data field).

In the case of securities borrowings and purchases under repurchase agreements, the amounts reported should be preceded by a plus symbol, and securities lending transactions and sales under repurchase agreements should be preceded by a minus symbol.

If the nominal currency is not the euro (and the custody account is maintained in euro), then the stocks should in no case be stated in euro (countervalue).

3.7.7. Data Fields in the Report on Primary Data for Internal Securities Identification Numbers (P5)

3.7.7.1. Internal securities identification numbers

Identification of the security based on an internally issued securities identification number for which there is no valid ISIN

For a detailed description of the structure of internal securities identification numbers please refer to Section 3.6.
3.7.7.2. Securities identification numbers – ISIN

The ISIN to which the internal identification number is being changed should be provided here (switch from internal to official ID number).

You should in no case use any official securities identification number other than the ISIN (e.g. securities identification numbers from “Wertpapier-Mitteilungen” (WM) in Frankfurt, Clearstream or Cedel, CUSIP or Valoren).

3.7.7.3. Deleted qualifiers

The qualifier must be indicated when a security is deleted from the data stock or when an internal identification number that has been deleted is reactivated (no earlier than 36 months after deletion).

There are two possibilities:

- Deletion of an internal identification number from the data stock: “L”
- Reactivation of an internal securities identification number deleted previously: “R”

3.7.7.4. Security type

Securities are allocated to one of the following categories:

<p>| 01 | General debt securities (excluding special forms such as convertible bonds, warrant bonds, index bonds and reverse convertible bonds), such as straight bonds, zero-coupon bonds, floating rate notes, medium-term notes and perpetual bonds |
| 02 | Registered bonds |
| 03 | Shares (other than common shares) such as preferred shares, profit-sharing certificates, participation certificates |
| 05 | Certificates of deposit (bearer and registered papers) |
| 06 | Other securities, i.e. all security categories not included in any other class |
| 07 | Federal treasury bills or notes and cash certificates |
| 13 | Common shares |
| 21 | Commercial papers |
| 22 | Mortgage bonds (Pfandbriefe), municipal bonds, covered bank bonds, asset-backed |</p>
<table>
<thead>
<tr>
<th>Class</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>23</td>
<td>Bonds with embedded financial derivatives (e.g. convertible bonds, exchangeable bonds, reverse convertible bonds and index bonds), certificates (such as index certificates, turbo certificates and guarantee certificates)</td>
</tr>
<tr>
<td>41</td>
<td>Fixed-income funds</td>
</tr>
<tr>
<td>42</td>
<td>Equity funds</td>
</tr>
<tr>
<td>43</td>
<td>Mixed funds and fund-of-fund certificates</td>
</tr>
<tr>
<td>44</td>
<td>Money market funds and near money market funds</td>
</tr>
<tr>
<td>51</td>
<td>Real estate funds</td>
</tr>
<tr>
<td>62</td>
<td>Warrants</td>
</tr>
</tbody>
</table>

Classes 41 to 44 and 51 are not permitted for domestic securities

### 3.7.7.5. Designation of the security

The exact designation of the security must be specified here in full.

### 3.7.7.6. Nominal value/units held qualifier

The nominal value/units held qualifier indicates whether the security reported is held as a nominal amount or in units. It must be reported as “N” for nominal value or “S” for units held.

### 3.7.7.7. Issuer country

The two-digit ISO code for the country in which the issuer of the security is domiciled must be provided here.

The ISO code is the country code pursuant to the ISO 3166 standard (alpha version).

A list of the current country codes can be obtained from the website of the OeNB [http://www.oenb.at](http://www.oenb.at) (list of countries in German only).
3.7.7.8. **Nominal currency of the security**

The three-digit ISO code for the currency in which the security has been issued must be provided here.

The ISO code is the currency code pursuant to the ISO 4217 standard (alpha version). A list of the current currency codes can be obtained from the website of the OeNB [http://www.oenb.at](http://www.oenb.at) (list of currencies in German only).

3.7.7.9. **Start of the maturity period**

The year, month and day of the start of the maturity period of the security must be specified here (“YYYY/MM/DD”).

The start of the maturity period must be indicated when the security bears interest (including zero-coupon bonds).

For non-interest-bearing securities (e.g. investment funds, equity shares), the start of the maturity period may be provided.

3.7.7.10. **End of the maturity period**

The year, month and day of the end of the maturity period of the security must be specified here (“YYYY/MM/DD”).

The end of the maturity period must be indicated when the security bears interest and has a defined term.

For non-interest-bearing securities (e.g. investment funds, equity shares), the end of the maturity period may be provided.

For interest-bearing securities with a defined start of the maturity period and an undefined/unlimited term (perpetuities), this field should be left blank.

3.7.7.11. **Nominal interest rate of the security**

The (annual) nominal interest rate of the security must be stated here to the fifth decimal place.

The interest rate is to be indicated when the security has a nominal interest rate, i.e. pays a coupon.

In the case of zero-coupon bonds, this field should be left blank since the security does not pay a coupon. For variable-rate securities, a change report should be submitted if the nominal interest rate changes.
3.7.7.12. **Coupon frequency**

The frequency in which the coupon is paid should be indicated here.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
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<tbody>
<tr>
<td>01</td>
<td>Annually</td>
</tr>
<tr>
<td>02</td>
<td>Semi-annually</td>
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<tr>
<td>04</td>
<td>Quarterly</td>
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<tr>
<td>06</td>
<td>Bi-monthly</td>
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<tr>
<td>12</td>
<td>Monthly</td>
</tr>
<tr>
<td>97</td>
<td>Irregularly</td>
</tr>
<tr>
<td>99</td>
<td>Other frequency (e.g. every fourth month)</td>
</tr>
</tbody>
</table>

3.7.7.13. **Issue price**

The price at which the security was issued should be given here (to the fifth decimal place). If the issue price is unknown, please enter “100.”

3.7.7.14. **Redemption price**

The price at which the security will be redeemed upon maturity should be given here (to the fifth decimal place). If the redemption price is not fixed, but depends, for instance, on other components (such as an index), no redemption price should be indicated.

3.7.7.15. **Coupon type**

This field is for specification (in accordance with the third digit of the CFI code for interest-bearing securities) of whether the security has a

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
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<tbody>
<tr>
<td>01</td>
<td>Fixed coupon rate</td>
</tr>
<tr>
<td>03</td>
<td>Variable coupon rate</td>
</tr>
<tr>
<td>04</td>
<td>Zero-coupon rate</td>
</tr>
<tr>
<td>99</td>
<td>Unknown coupon rate</td>
</tr>
</tbody>
</table>
3.7.7.16. **Dividend amount**

The amount in the nominal currency of the gross cash dividends distributed per share/certificate is to be specified here (to the fifth decimal place). Distributions in the form of shares should not be indicated.

3.7.7.17. **Coupon/dividend month**

The month in which the first coupon payment or dividend payment was made must be stated here. The codes correspond to the calendar month.

<table>
<thead>
<tr>
<th></th>
<th>January</th>
<th></th>
<th>July</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>February</td>
<td>07</td>
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<td>October</td>
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<tr>
<td>04</td>
<td>May</td>
<td>10</td>
<td>November</td>
</tr>
<tr>
<td>05</td>
<td>June</td>
<td>12</td>
<td>December</td>
</tr>
</tbody>
</table>

**Exemple 3.91:**

If a security has a term beginning in September and semi-annual coupon payments in March and September, “03” should be entered here (and “02” in the “coupon frequency” field).

3.7.7.18. **Issuer’s identification number**

If the issuer of the security is a resident, the OeNB ID number should be specified. If you do not know the OeNB ID number, you may request it by phone or email (SIDAT-Stammdaten@oenb.at) from the OeNB (Statistics Department – Information Systems and Data Management).

If the issuer of the security is a nonresident and you know the issuer’s OeNB ID number, please enter that number. Otherwise, please provide the issuer’s name in full (see “Issuer’s name in full” field”).
3.7.7.19. Issuer's name in full

The full name of the resident or nonresident issuer of the security must be given here.

3.7.7.20. Intercompany financing qualifier

The intercompany financing qualifier should be indicated

- when you issue a debt security with an internal identification number that is held by nonresident affiliated enterprises for intercompany financing purposes; or
- when you hold a debt security issued by a nonresident affiliated enterprise.

The intercompany financing qualifier is “K.”

3.7.7.21. Creditor's identification number

The OeNB ID number of the nonresident (primary) creditor, i.e. the nonresident affiliated enterprise, must be specified here. If you do not know the OeNB ID number, you may request it by phone or email (SIDAT-Stammdaten@oenb.at) from the OeNB (Statistics Department – Information Systems and Data Management).

3.7.7.22. Outstanding volume

The volume of the issue in circulation (nominal value or units held) as of the reporting cutoff date is to be stated here. If the outstanding volume of a resident third-party issue is unknown, the issue volume may also be specified.

In the case of zero-coupon bonds, the nominal value should be indicated rather than the outstanding amount valued at the issue price or the current exchange price (including interest incurred).
3.8. Quality Assurance

In addition to the standards for correctly formatted data that meet the formal requirements, the following primary requirements are placed on consistency:

- The stocks of claims and liabilities arising from securities should be consistent and (taking into account differences in definitions) comparable in the ECB monetary statistics and in the report on securities held.
- In addition, the securities receipts and deliveries (with countervalue) included in the report on securities held should be consistent with the stocks of monetary claims and liabilities reported in the ECB monetary statistics, which correspond to the securities transactions. The monetary side of these transactions is taken from the ECB monetary statistics to prepare the balance of payments statistics, to avoid statistical deviations.
- The report on securities holdings is consistent in and of itself, i.e. the end-of-period stocks for a period (in nominal value/units held) can be arrived at from the end-of-period stocks for the previous period (in nominal value/units held) together with receipts and deliveries (securities revenues in nominal value/units held).
- In the case of large sums, the OeNB (Statistics Department – Information Systems and Data Management) reserves the right to inquire into the origin of the sums to ensure that they are correctly posted in the balance of payments statistics.
- Numerous other plausibility checks (at the level of comparison statistics, securities prices, etc.) may give rise to questions for respondents. In cases of large sums that cannot be explained, the custodian subject to reporting requirements may be required to provide the OeNB (Statistics Department – Information Systems and Data Management) with information on the customer(s) involved in the transaction or supply exhaustive information on the transaction in question.

The following is noted in this regard in the comments on Article 6 para. 8 Exchange Control Act 2004:

“The obligation of maintaining banking secrecy (Article 38 Banking Act (Bankwesengesetz)) does not prejudice the right of the Oesterreichische Nationalbank pursuant to para. 2.”
4. Report on Other Investment

4.1. Report on Other Investment Claims and/or Liabilities

4.1.1. Scope

This report covers stocks of claims and liabilities involving cross-border other investment, including nontransaction-related changes (write-offs of irrecoverable claims, debt remissions, debt forgiveness).

“Other investment” refers to all cross-border financial transactions (claims and liabilities) between residents and nonresidents that are not covered by direct investment, portfolio investment or financial derivatives.

It includes credit facilities and loans, bank deposits, settlement accounts, cash pooling accounts, participations of less than 10% in enterprises that are not purchased in the form of securities and finance leases as well as other claims and liabilities (from fiduciary transactions, ABS (asset-backed securities) transactions, etc.) on the one hand, and trade credits on the other hand.

The report is broken down into:

- reports for nonaffiliated nonresidents, further broken down into:
  - the Report on Other Investment Claims and/or Liabilities as shown in templates S1 and S2 (Annex 9)
  - the Report on Other Investment Claims and/or Liabilities under Trade Credits as shown in templates SA and SB (Annex 11)
- as well as reports for nonresident affiliated enterprises, further broken down into:
  - the Report on Other Investment Claims on and/or Liabilities to Nonresident Affiliated Enterprises as shown in templates S3 and S4 (Annex 10)
  - the Report on Other Investment Claims on and/or Liabilities to Nonresident Affiliated Enterprises under Trade Credits as shown in templates SC and SD (Annex 12).

Nonresidents are enterprises or international organizations that have no affiliation with the reporting agent under a group structure. Such enterprises or organizations are defined by indicating a regional allocation.

Nonresident affiliated enterprises are nonresident creditors or debtors with which a reporting agent

- has an outward or inward direct investment relationship (participation of more than 10%) as described in Section 2; or
- has no affiliation under a group structure.
PLEASE NOTE: Instructions on the scope of the report can be found in the section on definitions and examples of report scope (see Section 4.1.6).

**Exemple 4.92: Loan to a nonresident affiliated enterprises (S3)**

A resident enterprise (1) has a direct stake of 75% in an enterprise (2) in Switzerland (subsidiary).

![Diagram showing the relationship between Enterprise 1 (respondent) and Affiliated enterprise (Country: CH).](image)

A long-term loan to the nonresident affiliated enterprises must be reported as a claim against nonresident affiliated enterprises as shown in template S3 (Annex 10).
Exemple 4.93: Loan to a nonresident (S1)

A resident enterprise (1) extends a loan to a nonresident (2) in Italy.

The long-term loan to the nonresident (2) must be reported as a claim against a nonresident as shown in template S1 (Annex 9).

Exemple 4.94: Trade credit to a nonresident affiliated enterprises (SC)

A resident enterprise (1) has a direct stake of 75% in an enterprise (2) in Switzerland (subsidiary).

A short-term trade credit to the nonresident affiliated enterprises must be reported as a claim against nonresident affiliated enterprises as shown in template SC (Annex 12).
Exemple 4.95: Trade credit to a nonresident (SA)

A resident enterprise (1) extends a trade credit to a nonresident (2) in Italy.

The short-term trade credit to the nonresident must be reported as a claim against a nonresident as shown in template SA (Annex 11).

4.1.2. Reporting Agents

All residents that make or receive cross-border other investments or that extend or receive cross-border trade credits must submit reports, provided they reach the reporting threshold of EUR 10,000,000 specified in Section 4.1.6.

Exemple 4.96: Enterprise subject to reporting requirements

A German enterprise (non-affiliated enterprise) extends a trade credit of EUR 15 million to an Austrian enterprise (the resident). The resident must report a trade credit in the amount of EUR 15 million in the “Stocks at the end of the reporting period” field of the Report on Other Investment Claims and/or Liabilities under Trade Credits as shown in template SB.
Exemple 4.97: No reporting obligation

A resident enterprise executed the following transactions with nonresidents in the period from September 1 to September 30:

*Loan received in the amount of EUR 5 million (original term of 3 years) from a bank in Switzerland*

*Loan received in the amount of EUR 2 million (original term of 18 months) from a bank in Luxembourg*

*Both of these are long-term loans (original terms of ≥ 12 months), but they do not exceed the reporting threshold of EUR 10 million in total. Therefore, no Report on Other Investment Claims and/or Liabilities need be submitted by the resident subject to reporting requirements as shown in template S2 (Annex 9).*

4.1.2.2. Fiduciary relationships

If a resident uses the services of a trustee in establishing other investment claims against nonresidents, the trustor must submit the reports.

If a nonresident uses a resident trustee in the case of other investment claims of a resident, the resident trustee must submit the reports.

If a nonresident commissions a resident collector to collect other investment claims on residents, the collector must submit reports. The reporting requirement covers all outstanding claims of the nonresident to be collected, with the total to be shown under “liabilities” in the Report on Other Investment Claims and/or Liabilities as shown in template S2 (Annex 12).

4.1.2.3. Further special rules

- Monetary financial institutions (MFIs) are subject to the special rules set forth in Section 4.3 for reporting other investment.
- Regional and local governments submitting reports to the Statistics Austria federal agency pursuant to the Regulation of the Federal Minister of Finance on Government Finance Statistics (Government Finance Statistics Regulation) fulfill their reporting duties in this way.

Monetary financial institutions (MFIs) include:

- Credit institutions as defined in Article 4 para. 1 of Banking Directive 2006/48/EC that are domiciled in the euro area and electronic money institutions within the meaning of Directive 2000/46/EC;
- All other financial institutions as defined in Community law that are domiciled in the euro area and whose business it is to receive deposits and/or close substitutes for deposits from entities other than MFIs, and, for their own account (at least in economic terms), to grant loans and/or make investments in securities.

4.1.3. Reporting Threshold

If total stocks of claims or liabilities arising from cross-border other investment (excluding trade credits) equal or exceed the amount of EUR 10,000,000 or the euro equivalent, the stocks of both outstanding claims and outstanding liabilities from other investment (excluding trade credits) must be reported.

If total stocks of claims or liabilities arising from cross-border trade credits equal or exceed the amount of EUR 10,000,000 or the euro equivalent, the stocks of both outstanding claims and outstanding liabilities of trade credits must be reported.

In order to determine the reporting obligation in each case, the claims must be considered separately from the liabilities.

If the neither the claims nor the liabilities equal or exceed the reporting threshold, no Report on Other Investment Claims and/or Liabilities (Against Nonresident Affiliated Enterprises) as shown in templates S1/S2 or S3/S4 (Annexes 9 or 10) or Report on Other Investment Claims and/or Liabilities under Trade Credits (Against Nonresident Affiliated Enterprises) as shown in templates SA/SB or SC/SD (Annexes 11 or 12) need be submitted.

The reporting threshold of EUR 10,000,000 applies to total stocks of claims or liabilities arising from cross-border other investment as shown in templates S1/S2 and S3/S4 (Annexes 9 and 10). The same reporting threshold (EUR 10,000,000) also applies to total stocks of claims or liabilities arising from trade credits as shown in templates SA/SB and SC/SD (Annexes 11 and 12).

PLEASE NOTE: If the stated reporting threshold is not reached for six successive reporting periods, the reporting obligation ceases to apply from the start of the seventh reporting period and is not reinstated until the first reporting period in which the reporting threshold is again reached. When the reporting threshold is not reached, the amount by which the other investment falls short of the threshold must be reported.

However, if holdings of a reported financial instrument reach “zero” in a reporting period, it is to be reported for the last time in the relevant reporting period at a volume “zero.”

A report must be submitted even if the holdings have not changed since the previous reporting period.
Exemple 4.98: Transaction exceeds the reporting threshold

A resident enterprise executed the following transactions with nonresidents in the period from May 1 to May 31:

Short-term loan in the amount of EUR 4 million granted to a nonresident (non-affiliated enterprise) domiciled in Germany

Other short-term claims in the amount of EUR 6.5 million from a nonresident affiliated enterprise domiciled in Belgium

Loan received from a nonresident Group enterprise domiciled in Hungary in the amount of EUR 6 million

Finance lease liabilities in the amount of EUR 3 million to a nonresident (non-affiliated enterprise) domiciled in the Czech Republic

Liabilities from short-term trade credits in the amount of EUR 2 million to a nonresident Group enterprise domiciled in Italy

Stocks of claims: EUR 4,000,000 + EUR 6,500,000 = EUR 10,500,000

Stock of liabilities: EUR 3,000,000 + EUR 6,000,000 = EUR 9,000,000

Since the reporting threshold has been exceeded on the claims side, both the claims and the liabilities must be included in the Report on Other Investment Claims and/or Liabilities as shown in templates S1 or S3 (Annexes 9 or 10) and/or S2 or S4 (Annexes 9 or 10).
The stocks of liabilities from short-term trade credits have **no influence on the calculation of the reporting threshold** with respect to the Report on Other Investment Claims and/or Liabilities as shown in templates S1 or S3 (Annexes 9 or 10) and/or S2 or S4 (Annexes 9 or 10).

Financial instruments must be reported either per country or per OeNB ID number and in the original currency.

### 4.1.4. Reporting Period

Reports must be submitted monthly. The reporting cutoff date is the last day of the month. Stocks are therefore reported as of the end of the month.

The data must be transmitted to the OeNB by the 15th calendar day of the month following the transaction. If the reporting deadline falls on a Saturday, a Sunday or a legal holiday, the deadline will be extended until the following workday.

**Exemple 4.99: Reporting period**

Reportable transactions occurring in the **period from March 1 to March 31** must be reported by the resident enterprise to the OeNB **no later than April 15**, since the reporting period is the month of March.

### 4.1.5. Reporting Regulations

#### 4.1.5.1. Original currency

Reports must be made in the original currency.

The three-digit ISO code of the original currency in which the relevant financial instrument is denominated must be specified for amounts in foreign currency. The ISO code is the currency code pursuant to the ISO 4217 standard published by the International Organization for Standardization. A list of the current codes can be obtained from [www.zahlungsbilanz.oenb.at](http://www.zahlungsbilanz.oenb.at) under “Klassifikationen” / “ISO-Codes” (list of currencies in German only).

The reports cover stocks and nontransaction-related changes (write-off of irrecoverable claims, debt remissions, debt forgiveness).
Exemple 4.100: Converting the transaction amount into the original currency

An Austrian enterprise has taken out a loan in Japanese yen from a Hungarian bank. The euro equivalent of the loan is EUR 16 million, and it has an original term of 24 months. Payment of both principal and interest is made in euro.

Since the report must be made in the original currency, the amount of EUR 16 million must be converted to Japanese yen (JPY) and reported.

In this example, an exchange rate of EUR 1 = JPY 103.27 is assumed.

\[16,000,000 \times 103.27 = JPY \, 1,652,320,000.\]

The report must be submitted in Japanese yen (JPY).

4.1.5.2. Rounding of figures

All amounts must be indicated in the original currency and rounded to the nearest whole unit.

4.1.5.3. Combining reports

Financial instruments (individual types of claims and liabilities) transacted with the same country or the same nonresident and in the same currency are to be combined in one report.

Exemple 4.101: Combining reports

During the period from March 1 to March 31, your enterprise entered into the following transactions with nonresidents:

Loan received in the amount of EUR 12 million (original term of 12 months) from a bank in Italy

Loan received in the amount of EUR 5.5 million (original term of 3 months) from another bank in Italy
These are two short-term loans (original term of ≤ 12 months) from third parties in the same country (IT) and in the same currency (EUR) during the same reporting period (March). Therefore, you may combine the transactions in one report.

You submit a report with “EUR” as the currency and “IT” as the country. You report the outstanding loan stocks of short-term loans received in the amount of EUR 17.5 million (liabilities to nonresidents) in the “Stocks at the end of the reporting period” field of the Report on Other Investment Claims and/or Liabilities as shown in template S2 (Annex 9).

4.1.5.4. Nominal stocks

Claims and liabilities are to be reported as outstanding nominal stocks (at their nominal values); participations of less than 10% in enterprises are to be stated at their book values (not in nominal capital).

Stocks should generally be stated without a plus or minus sign.

However, since stocks may also have negative values, the following exceptions are made: balances in settlement accounts, clearing accounts, cash pooling accounts and overnight deposits are to be reported only under “claims” as shown in template S1 (Annex 9) or S3 (Annex 10). In the case of negative stocks, a minus sign (-) should be used for these balances.

4.1.6. Definitions and Examples of Report Scope

4.1.6.1. Maturity

Short-term refers to all financial instruments with an original maturity of up to and including one year (original term of ≤ 12 months).

PLEASE NOTE: If 12-month funds mature on a day that is not a banking day such that the holding period of one year is exceeded by a few days, this does not change the instrument’s allocation to short-term deposits.

Long-term refers to all financial instruments with an original maturity of more than one year (original term of > 12 months).

Overdue refers to claims or liabilities where the debtor has failed to settle capital amounts and/or interest amounts 90 days or more after the date of maturity, regardless of whether the claim has been value adjusted or not.

Claims and liabilities that are repayable on demand are financial instruments with no specific terms or notice periods. The creditor may call them in at any time (on demand).
4.1.6.2. Other investment

Other investment includes all cross-border financial transactions (claims and liabilities) between residents and nonresidents or nonresident affiliated enterprises that are not covered by direct investment, portfolio investment or financial derivatives.

It includes credit facilities and loans, bank deposits, settlement accounts (also for cash pooling) and finance leases as well as other claims and liabilities (fiduciary transactions, ABS (asset-backed securities) transactions, etc.) on the one hand, and trade credits (suppliers’ credits extended and/or received) on the other. In addition, the Report on Other Investment must also include participations of less than 10% in enterprises that are not purchased in the form of securities, i.e. not in the form of portfolio investment, and other cross-border (A) Equity investment such as limited shares of nonresidents or in nonresident enterprises.

All claims must be reported per country or per OeNB ID number and in the original currency under “Claims.”

All liabilities must be reported per country or per OeNB ID number and in the original currency under “Liabilities.”

The following financial instruments represent individual types of claims and liabilities used to cover arising financing requirements (see templates S1–S4 in Annexes 9 and 10).

4.1.6.2.1. Settlement accounts, clearing accounts, cash pooling accounts

The report must include the total of all balances from settlement accounts, clearing accounts and intragroup cash pooling accounts involving nonresidents at the end of the month for each country or for each OeNB ID number and original currency. The balances should only be reported under “Claims” as shown in template S1 (Annex 9) or S3 (Annex 10), meaning that since both claims and liabilities are to be reported here, some balances may be negative. **All negative balances must be preceded by a minus sign (-).**

Settlement accounts, clearing accounts and cash pooling accounts serve the cash management function of combining liquidity centrally. When performing intragroup cash-clearing operations, surplus liquidity is withdrawn and liquidity shortfalls are covered by group loans.

PLEASE NOTE: Interest on intragroup cash investments or borrowings is calculated at near-money market rates, for which reason these transactions must be reported pursuant to Section 4.2 (arm’s length principle).
The following must be reported under this item:

- Amounts netted out among different parties (clearing transactions) via a settlement/clearing house abroad or in Austria without transferring the open fractional amounts (e.g. group clearing transactions).
- Current-account type settlement accounts between a resident and a nonresident that have always have balances.
- Intragroup cash pooling.

The following should not be reported under this item:

- Loans, trade credits and deposits, since these are to be reported under the relevant financial instruments.

<table>
<thead>
<tr>
<th>Table 14: Overview of Settlement Accounts, Clearing Accounts and Cash Pooling Accounts</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Breakdown by currency</strong></td>
</tr>
<tr>
<td>For the allocation by currency, the currency in which the holding account is reported in the books should be used. If no books are kept, then the relevant currency is the one in which the position is to be repaid.</td>
</tr>
<tr>
<td><strong>Regional breakdown for nonresidents (non-affiliated enterprises) (template S1, Annex 9)</strong></td>
</tr>
<tr>
<td>Balances from non-intragroup settlement accounts, clearing accounts and cash pooling accounts are to be allocated on a regional basis based on the domicile of the nonresident (clearing house).</td>
</tr>
<tr>
<td><strong>Breakdown by OeNB ID number for nonresident affiliated enterprises (affiliated enterprises) (template S3, Annex 10)</strong></td>
</tr>
<tr>
<td>Balances from intragroup settlement accounts, clearing accounts and cash pooling accounts are to be allocated on the basis of the OeNB ID number of the nonresident affiliated enterprise (clearing house).</td>
</tr>
</tbody>
</table>

**4.1.6.2.2. Short-term and long-term loans**

Claims or liabilities from **short-term loans** refers to all loans with an original maturity of up to and including one year (original term of ≤ 12 months).

Claims or liabilities from **long-term loans** refers to all loans with an original maturity of more than one year (original term of > 12 months).
The following must be reported under this item:

- Only loans extended or received that are not evidenced in the form of securities.
- Permanently utilized current account facilities (see Section 4.1.6.2.6), which must be classified as short-term or long-term loans depending on their original terms.
- Revolving loans, since these are always classified as short term.
- Purchased claims against nonresidents (factoring and forfaiting).
- Assignments of domestic claims by a resident creditor to a nonresident in the form of an open assignment (the resident debtor must report a liability).
- Trustee loans should only be reported if you are the trustor and the trustee is extending the loan to a nonresident.
- Loans for which securities have been provided as collateral.
- Borrowers’ note loans to nonresident enterprises or public authorities.
- Genuine sale and repurchase transactions, unless they relate to securities as an asset (rather than promissory note or claims, for example).
- Export credits, as long as the federal government guarantee has not been taken up. Once the federal government guarantee is taken up, the Oesterreichische Kontrollbank (OeKB) reports a credit claim against a nonresident. Deductibles must still be reported by the resident exporter.
- Collection payments: If a nonresident commissions a resident collector to collect other investment claims on residents, the collector must submit reports. The reporting requirement covers all outstanding claims of the nonresident to be collected, with the total to be shown under “liabilities” in the report.
The following should not be reported under this item:

- Bonds, since these are to be reported as securities rather than as loans.
- Borrowers’ note loans to nonresident banks, since these are to be reported as deposits.
- Suppliers’ credits: receipt or extension of deferred payment terms is to be reported under the financial instrument of “trade credits” in the Report on Other Investment Claims and/or Liabilities under Trade Credits to/from Nonresident Affiliated Enterprises as shown in templates SA/SB or SC/SD (Annexes 11 or 12).
- Advance payment credits: advance payments received or made for the import/export of goods and services are to be reported under the financial instrument of “trade credits” in the Report on Other Investment Claims and/or Liabilities under Trade Credits to/from Nonresident Affiliated Enterprises as shown in templates SA/SB or SC/SD (Annexes 11 or 12).
- Repurchase transactions/reverse repurchase transactions, since they must be reported under the financial instrument of “repurchase transactions/reverse repurchase transactions.”

Table 15: Overview of Short-term and Long-term Loans

**Breakdown by currency**

For the allocation by currency, the currency in which the holding account is reported in the books should be used. If no books are kept, then the relevant currency is the one in which the position is to be repaid.

**Regional breakdown for nonresidents (non-affiliated enterprises) (templates S1 or S2, Annex 9)**

The domicile of the nonresident borrower or lender determines the regional allocation of a loan.

**Breakdown by OeNB ID number for nonresident affiliated enterprises (affiliated enterprises) (templates S3 or S4, Annex 10)**

Loans to nonresident affiliated enterprises are to be allocated on the basis of the OeNB ID number of the nonresident affiliated enterprise.

**Delineation between loans (credit facilities) and securities**

- If a security has an ISIN or an official securities identification number, it should not be reported as a loan.
- If the security is listed on a stock exchange, it should not be reported as a loan.
- If the security can be traded without the consent of the issuer, it should not be reported as a loan.
4.1.6.2.3. Past-due claims or liabilities

Claims and liabilities may become past due. If a claim or a liability can be classified as past due in accordance with the following definition, then it should not be allocated to the original financial instrument:

A claim or liability is overdue if it meets the following condition: the debtor has failed to settle capital amounts and/or interest amounts 90 days or more after the date of maturity, regardless of whether the claim has been value adjusted or not.

The past-due amount to be reported is composed of the past-due capital amount including capitalized interest.

Breakdown by currency

For the allocation by currency, the currency in which the claim and/or liability was originally reported should be used.

Regional breakdown for nonresidents (non-affiliated enterprises) (templates S1 or S2, Annex 9)

The country of the nonresident debtor or creditor determines the regional allocation.

Breakdown by OeNB ID number for nonresident affiliated enterprises (affiliated enterprises) (templates S3 or S4, Annex 10)

Past-due claims against or liabilities to nonresident affiliated enterprises are to be allocated on the basis of the OeNB ID number of the nonresident affiliated enterprise.
4.1.6.2.4. Claims under reverse repos and liabilities under repos

All claims and liabilities arising from genuine sale and repurchase agreements (reverse repurchase agreements, or reverse repos) or from securities lending should be reported here for each country or each OeNB ID number and original currency.

<table>
<thead>
<tr>
<th>The following must be reported under this item:</th>
<th>The following should not be reported under this item:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Claims resulting from</td>
<td>• Sales with an option to repurchase, since these are to be reported as securities transactions.</td>
</tr>
<tr>
<td>• Cash payments to nonresidents as part of genuine securities sale and repurchase agreements.</td>
<td>• Securities lending transactions in which the securities are transferred to the balance sheet of the borrower (“nongenuine securities lending agreements”), in which case the lender (= lender in kind) – by contrast with genuine securities lending agreement – reduces its claims from securities and increases its claims from loans in kind.</td>
</tr>
<tr>
<td>• Buy-and-sell-back transactions.</td>
<td>• Genuine sale and repurchase transactions, unless they relate to securities as an asset (rather than promissory note or claims, for example).</td>
</tr>
<tr>
<td>• Securities borrowing.</td>
<td>• Transactions in which securities serve as collateral, but the securities remain in a custody account of the collateral provider (no transfer of ownership);</td>
</tr>
<tr>
<td>Liabilities resulting from</td>
<td>• Lending fees, interest on repurchases (repurchase rate).</td>
</tr>
<tr>
<td>• Cash receipts from nonresidents as part of genuine securities sale and repurchase agreements.</td>
<td>• Forward foreign-exchange contracts, futures traded on the stock market and similar transactions.</td>
</tr>
<tr>
<td>• Sell-and-buy-back transactions.</td>
<td></td>
</tr>
<tr>
<td>• Securities lending.</td>
<td></td>
</tr>
</tbody>
</table>

Table 16: Overview of Claims Under Reverse Repos and Liabilities Under Repos
Breakdown by currency

For the allocation by currency, the currency in which the holding account is reported in the books should be used. If no books are kept, then the relevant currency is the one in which the position is to be repaid.

Regional breakdown for nonresidents (non-affiliated enterprises) (templates S1 or S2, Annex 9)

The domicile of the nonresident creditor determines the regional allocation. For third-party repurchase transactions in which a nonresident clearing house is used, the country of residence of the clearing house should be specified.

Breakdown by OeNB ID number for nonresident affiliated enterprises (affiliated enterprises) (templates S3 or S4, Annex 10)

Balances arising from claims under reverse repos against or liabilities under repos to nonresident affiliated enterprises are to be allocated on the basis of the OeNB ID number.

4.1.6.2.5. Claims or liabilities under finance leases

All claims and liabilities arising from finance leases should be reported here for each country or each OeNB ID number and original currency.

Finance leases refer to lease transactions of a long-term nature in which the lease cannot be canceled during the base rental term. All risks and rights to returns related to possession of the leased property are transferred to the lessee, often in combination with a contractually agreed purchase right. The lease payments to be paid during the base rental term must at minimum cover all of the costs of purchase and production incurred by the lessor as well as all transaction costs, including financing costs. The leased property is included in the balance sheet of the lessee (see 2000 Income Tax Guidelines, directive of the Federal Ministry of Finance of November 8, 2000, 06 0104/9-IV/6/00).

The following must be reported under this item: Claims or liabilities under

- Finance lease transactions
- “Hire-purchase” transactions
- Sale-and-leaseback transactions

The following should not be reported under this item:

- Operating leases

Table 17: Overview of Finance Leases
**Operating leases** are all lease transactions that do not meet the requirements for a finance lease. Under operating leases, the leased asset remains on the balance sheet of the lessor.

Operating leases are reported as financial services based on the ÖNACE allocation. They should either be reported to the OeNB (ÖNACE 64, 65, 66) or to Statistik Austria (all others).

**Breakdown by currency**

For the allocation by currency, the currency in which the position is reported in the books should be used. If no books are kept, then the relevant currency is the one in which the position is to be repaid.

**Regional breakdown for nonresidents (non-affiliated enterprises) (templates S1 or S2, Annex 9)**

The domicile of the nonresident lessee/hire-purchase lessee determines the regional allocation of the claim.

The domicile of the nonresident lessor/hire-purchase lessor determines the regional allocation of the liability.

**Breakdown by OeNB ID number for nonresident affiliated enterprises (affiliated enterprises) (templates S3 or S4, Annex 10)**

Claims or liabilities under finance leases to nonresident affiliated enterprises are to be allocated on the basis of the OeNB ID number.
4.1.6.2.6. Overnight deposits

The total of all claims arising from overnight deposits to or from nonresidents or affiliated enterprises should be reported here for each country or each OeNB ID number and original currency.

**The following must be reported under this item:**

- Demand deposits (checking accounts and savings deposits payable on demand) of residents with nonresident credit institutions.
- Demand deposits (checking accounts and savings deposits payable on demand) of nonresidents with resident credit institutions.
- Demand deposits with nonresident institutions similar to banks (brokers, non-bank banks).
- Precious metal accounts not subject to a holding period (e.g. gold certificates, metal omnibus accounts, gold warehouse receipts, balances on metal demand accounts, etc.), but not physical precious metals.
- Current account facilities, short-term drawings on overdraft facilities: balances from current account and overdraft facilities on residents’ accounts with nonresident credit institutions must be reported under “Claims,” with the amount preceded by a minus sign (-).

PLEASE NOTE: permanent utilization of a current account must be reported as a long-term loan (see Section 4.1.6.2.2).

**The following should not be reported under this item:**

- Fixed-term deposits (short term or long term), since these are to be reported under the financial instruments of “short-term deposits” or “long-term deposits.”

Table 18: Overview of Overnight Deposits
Breakdown by currency

For the allocation by currency, the currency in which the account is maintained should be used.

Regional breakdown for nonresidents (non-affiliated enterprises) (only as shown in template S1, Annex 9)

The domicile of the nonresident determines the regional allocation.

Breakdown by OeNB ID number for nonresident affiliated enterprises (affiliated enterprises) (only as shown in template S3, Annex 10)

Balances from overnight deposits due to nonresident affiliated enterprises are to be allocated on the basis of the OeNB ID number of the nonresident affiliated enterprise.

4.1.6.2.7. Short-term and long-term deposits

Claims or liabilities from short-term deposits refers to all deposits with an original maturity of up to and including one year (original term of ≤ 12 months).

Claims or liabilities from long-term deposits refers to all deposits with an original maturity of more than one year (original term of > 12 months).
The following must be reported under this item:

- Fixed-term deposits (including savings deposits) of residents with nonresident credit institutions (e.g. time deposits, overnight money, etc.).
- Fixed-term deposits (including savings deposits) of nonresidents with resident credit institutions (e.g. time deposits, overnight money, etc.).
- Fixed-term deposits with nonresident institutions similar to banks (e.g. initial margins with brokers, non-bank banks).
- Fixed-term precious metal accounts (e.g. gold certificates, metal omnibus accounts, gold warehouse receipts, balances on metal demand accounts, etc.), but not physical precious metals.
- Non-securitized certificates of deposit (no ISIN, no internal securities identification number).

The following should not be reported under this item:

- Call money and demand deposits, since they must be reported under the financial instrument of "overnight deposits."
- Securitized certificates of deposit (with ISIN or internal securities identification number), since these are to be reported as securities rather than as fixed-term deposits.

Table 19: Overview of Short-term and Long-term Deposits

Delineation between deposits and loans (credit facilities):

- Funds extended to a nonresident credit institution must be reported as a deposit.
- Funds extended/received to/from another nonresident must be reported as a loan.

Breakdown by currency

For the allocation by currency of a fixed-term deposit account, the currency in which the investment was made should be used.

Regional breakdown for nonresidents (non-affiliated enterprises) (template S1 or S2, Annex 9)

The domicile of the nonresident determines the regional allocation of the account.

Breakdown by OeNB ID number for nonresident affiliated enterprises (affiliated enterprises) (template S3 or S4, Annex 10)
Balances from fixed-term deposits due to nonresident affiliated enterprises are to be allocated on the basis of the OeNB ID number of the nonresident affiliated enterprise.

4.1.6.2.8. Liabilities under syndicated loans

The following liabilities under syndicated loans must be reported:

- In the case of syndicated loans with nonresident syndicate leaders, all liabilities arising from those portions of the loan made available by nonresident lenders to the resident must be reported.

- In the case of syndicated loans with resident syndicate leaders, all liabilities arising from those portions of the loan made available by nonresident lenders to the resident must be reported.

Liabilities arising from portions of syndicated loans made available by resident lenders should not be reported.
Exemple 4.102: Computing the loan portion

A resident enterprise wishes to take out a loan from its principal bank in the amount of EUR 300 million. Since the bank does not wish to be the sole provider of the loan amount, the loan is furnished by several banks: the resident principal bank (the resident syndicate leader), a resident lender, a nonresident lender in Germany and another nonresident lender in Finland. The loan amount is furnished in equal parts (one-fourth) by each bank.

Since the syndicate leader is a resident, the liabilities arising from those portions of the loan made available by nonresident lenders to the resident must be reported. Therefore, the liabilities arising from the loan portions made available by the resident syndicate leader and the resident lender are not subject to reporting requirements.

\[ \text{EUR } 300,000,000 / 4 = \text{EUR } 75,000,000 \]

Liabilities arising from loan portions made available by the German and the Finnish lenders must be reported in the Report on Other Investment Claims and/or Liabilities as shown in template S2 (Annex 9).

Interest expenses resulting from syndicated loans are to be reported using the Report on Interest Receivable and/or Payable under Other Investment as shown in template S6 (Annex 13) (see Section 4.2).

Breakdown by currency

For the allocation by currency, the currency in which the holding account is reported in the books should be used. If no books are kept, then the relevant currency is the one in which the position is to be repaid.
Regional breakdown for nonresidents (non-affiliated enterprises) (only as shown in template S2, Annex 9)

The domicile of the nonresident lender determines the regional allocation, with individual allocation to be made in accordance with the loan portion of the nonresident syndicate leader as well as the loan portions of each subordinate nonresident syndicate member, insofar as known. In the case of a resident syndicate leader, the regional allocation of the nonresident loan portions must be made in accordance with the country of residence of the subordinate nonresident syndicate member in question.

4.1.6.2.9. Participations of less than 10% in enterprises

Equity holdings in nonresident (affiliated) enterprises in which the resident subject to reporting requirements holds less than 10% of the share capital must be reported here.

Equity holdings in the respondent’s own resident enterprise in which less than 10% of the share capital is held by a nonresident or an affiliated enterprise must likewise be reported here.

Preferably, the fair value of the shares in the enterprise should be reported (the book values and not the nominal values, i.e. no nominal capital).

The following must be reported under this item:

<table>
<thead>
<tr>
<th>In the case of participations of less than 10% in other enterprises:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Equity holdings in nonresidents in which less than 10% of the shares are held (template S1, Annex 9).</td>
</tr>
<tr>
<td>• Equity holdings in nonresident affiliated enterprises in which less than 10% of the shares are held and that are not in an outward or inward direct investment relationship within the meaning of Section 2 (template S3, Annex 10).</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>In the case of participations of less than 10% in own enterprises:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Equity holdings in own enterprises in which less than 10% of the shares are held by a nonresident (template S2, Annex 9).</td>
</tr>
<tr>
<td>• Equity holdings in own enterprises in which less than 10% of the shares are held by a nonresident affiliated enterprise (template S4, Annex 10).</td>
</tr>
</tbody>
</table>

Table 20: Overview of Participations of Less Than 10% in Enterprises
This includes the following transactions:

- Private equity
- Partnership share in a limited partnership
- Investments in closed real estate funds
- holdings and profit-sharing certificates of an equity nature
- Other investments where the share held is less than 10%

**Exemple 4.103: Equity holding in nonresident affiliated enterprises**

A resident enterprise subject to reporting requirements (1) holds 5% of the shares in a nonresident affiliated enterprise (2) in Switzerland.

![Diagram](chart.png)

The equity holding in the nonresident affiliated enterprise in which less than 10% of the shares are held must be reported in the Report on Other Investment Claims and/or Liabilities Against Nonresident Affiliated Enterprises as shown in template S3 (Annex 10).

**Breakdown by currency**

For the allocation by currency, the currency in which the holding account is reported in the books should be used. If no books are kept, then the relevant currency is the one in which the position is to be repaid.

**Regional breakdown for nonresidents (non-affiliated enterprises) (template S1 or S2, Annex 9)**

The regional allocation is determined by the domicile of the nonresident (non-affiliated enterprise) in which the resident holds a share (in the case of “Participations of less than 10% in other enterprises”) or that has invested in the respondent’s own enterprise (in the case of “Participations of less than 10% in own enterprises”).
Breakdown by OeNB ID number for nonresident affiliated enterprises (affiliated enterprises) (template S3 or S4, Annex 10)

The regional allocation is determined by the domicile of the nonresident affiliated enterprise (affiliated enterprise) in which the resident holds a share (in the case of “Participations of less than 10% in other enterprises”) or that has invested in the respondent’s own enterprise (in the case of “Participations of less than 10% in own enterprises”).

4.1.6.2.10. Short-term and long-term other claims/liabilities

Short-term refers to all financial instruments with an original maturity of up to and including one year (original term of \( \leq 12 \) months).

Long-term refers to all financial instruments with an original maturity of more than one year (original term of \( > 12 \) months).

The report must include all financial instruments:

- that are not reported as direct investments, portfolio investments or financial derivatives; and
- that cannot be allocated to any other type of other investment claim or liability.

This includes the following transactions:

- Fiduciary transactions such as trustee loans, which must be reported by the trustee if the trustee is a resident and by the trustor if the trustee is a nonresident
- Promissory note
- Assignment of a domestic claim to a nonresident by a resident in the form of a silent assignment – the assignor (resident) is obligated to report an “other liability” in lieu of the resident debtor
- Asset backed security (ABS) transactions are a special form of silent assignment

Breakdown by currency

For the allocation by currency, the currency in which the position is reported in the books should be used. If no books are kept, then the relevant currency is the one in which the position is to be paid.
Regional breakdown for nonresidents (non-affiliated enterprises) (template S1 or S2, Annex 9)

The domicile of the nonresident debtor or the nonresident creditor determines the regional allocation.

Breakdown by OeNB ID number for nonresident affiliated enterprises (affiliated enterprises) (template S3 or S4, Annex 10)

Short-term or long-term other claims against or liabilities to nonresident affiliated enterprises are to be allocated on the basis of the OeNB ID number.

4.1.6.3. Trade credits

Trade credits include all claims or liabilities of a resident against/to nonresidents arising from the purchase or sale of goods or services where deferred payment terms have been agreed (supplier credit extended or received). Advance payments also fall under the category of trade credits.

All claims against nonresidents must be reported per country or per OeNB ID number and in the original currency under “Claims.”

All liabilities to nonresidents must be reported per country or per OeNB ID number and in the original currency under “Liabilities.”

The following financial instruments are individual types of claims and liabilities from trade credits; they are intended to help cover any arising financing needs (see templates SA–SD in Annexes 11 and 12).

4.1.6.3.1. Claims or liabilities under short-term or long-term trade credits

Short-term refers to all trade credits with an original maturity of up to and including one year (original term of ≤ 12 months).

Long-term refers to all trade credits with an original maturity of more than one year (original term of > 12 months).
Claims or liabilities under trade credits include:

- **Claims of a resident against nonresidents or affiliated enterprises** arising from the sale of goods or services where deferred payment terms have been agreed (supplier credit extended or received).
- **Liabilities of a resident to nonresidents or affiliated enterprises** arising from the purchase of goods or services where deferred payment terms have been agreed (suppliers’ credit extended or received).
- Advance payments made by a **resident to nonresident suppliers** where the goods or services are delivered subsequently (advance payment credit extended).
- Advance payments made by **nonresident customers** where the goods or services are delivered subsequently (advance payment credit received).

<table>
<thead>
<tr>
<th>The report must include all claims and liabilities arising from</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Suppliers’ credit extended abroad</td>
</tr>
<tr>
<td>- Suppliers’ credit received from abroad</td>
</tr>
<tr>
<td>- Advance payment credit extended abroad</td>
</tr>
<tr>
<td>- Advance payment credit received from abroad</td>
</tr>
</tbody>
</table>

**Breakdown by currency**

For the allocation by currency, the currency in which the position is reported in the books should be used. If no books are kept, then the relevant currency is the one in which the position is to be paid.

**Regional breakdown for nonresidents (non-affiliated enterprises) (template SA or SB, Annex 11)**

The country of residence of the nonresident purchaser of the goods or services/merchanting buyer determines the regional breakdown.

**Breakdown by OeNB ID number for nonresident affiliated enterprises (affiliated enterprises) (template SC or SD, Annex 12)**

Short-term or long-term claims against or liabilities to nonresident affiliated enterprises under trade credits are to be allocated on the basis of the OeNB ID number.
4.1.6.4. Remission of debt and debt forgiveness

Remission of debt and debt forgiveness are based on a contractual arrangement between a creditor and a debtor concerning full or partial cancellation of a debt. The key characteristic of remission or forgiveness of a debt is that it involves a transfer from the creditor to the debtor that cannot be reversed.

These types of transactions must be reported in the reporting period in which the nontransaction-related change was posted. However, they may only be reported once – even if the transactions continue to be carried on the books.

Please note that the amount reported in this field for each type of claim or liability may not be larger than the stocks reported for the claim or liability in prior periods.

Debt forgiveness with debt waiver (Besserungskapital with Besserungsschein):

This type of debt relief involves a written, securitized promissory note from the debtor agreeing to repay amounts from waived claims or debt to the creditor from future profits or liquidation proceeds. Therefore, it is a conditional remission of debt or debt waiver. When it is apparent that profits will be generated, the claim is recorded as an asset by the creditor and as a corresponding liability by the debtor.

Even if a debt waiver exists, the remission or forgiveness of a debt should be reported. If the amount already written off is, however, repaid partially or in full at any later point in time on the basis of the debt waiver, the amount repaid (with a negative sign) is to be reported as remission of forgiveness of the debt.

4.1.6.5. Irrecoverable claims and liabilities

Claims and liabilities are considered irrecoverable when bankruptcy proceedings are initiated, the debtor makes a settlement or becomes permanently insolvent, or for reason of another permanent irrecoverability. There is no agreement between the creditor and the debtor on canceling the debt.

These types of transactions must be reported in the reporting period in which the nontransaction-related change was posted. However, they may only be reported once – even if the transactions continue to be carried on the books.
4.1.6.6. Stocks at the end of the reporting period

The outstanding nominal stocks (nominal values) of the claims or liabilities to be reported should be stated here per country, original currency and nonresident for the reporting period.

Stocks should generally be stated without a plus or minus sign.

However, since stocks may also have negative values, the following exceptions are made: balances in settlement accounts, clearing accounts, cash pooling accounts and overnight deposits are to be reported only under “claims” as shown in template S1 (Annex 9) or S3 (Annex 10). In the case of negative stocks, a minus sign (-) should be used.

Exemple 4.104: Stocks at the end of the reporting period

During the period from November 1 to November 30, your enterprise entered into the following transactions with nonresidents:

- **Overnight account in the amount of USD 5 million with a bank domiciled in Switzerland:**
  
  You submit a Report on Other Investment Claims and/or Liabilities in USD with “CH” as the country as shown in template S1 (Annex 9) and enter the value of USD 5 million in the “Stocks at the end of the reporting period” field under “Overnight deposits.”

- **Allocation of a “conditional debt relief credit” (Besserungskapital) in the amount of EUR 10 million to a sister company domiciled in Italy by way of conversion of a long-term loan claim:**
  
  You submit a Report on Other Investment Claims and/or Liabilities Against Nonresident Affiliated Enterprises in EUR with “IT” as the country as shown in template S3 (Annex 10) and enter the value of EUR 10 million in the “Remission of debt and irrecoverable claims” field under “Long-term loans.” In addition, you enter the holdings after deduction of the debt remission amount (e.g.: 0) in the “Stocks at the end of the reporting period” field.
Loan received in the amount of CHF 5 million from an Austrian bank in the Czech Republic:

Start of loan term: December 2011

Original term of 8 months, due upon maturity:

You submit a Report on Other Investment Claims and/or Liabilities in CHF with “CZ” as the country as shown in template S2 (Annex 9) and enter the value of CHF 5 million in the “Stocks at the end of the reporting period” field under “Short-term loans.”

Based on the claims side, the reporting threshold has been exceeded. The resident subject to reporting requirements must therefore submit the reports to the OeNB by December 15.

PLEASE NOTE: Claims and liabilities relating to interest should NOT be included in the nominal stocks. Interest claims and interest liabilities are to be reported separately using the Report on Interest Receivable and/or Payable under Other Investment as shown in templates S5 and S6 (Annex 13) (see Section 4.2).

However, if the interest is capitalized, i.e. added to the principal, it has to be taken into account in the reportable stocks of claims and liabilities in the Report on Other Investment Claims and/or Liabilities Against Nonresident Affiliated Enterprises as shown in templates S1/S2 (Annex 9) or S3/S4 (Annex 10) (see Section 4.2).

4.1.7. Description of Individual Data Fields

4.1.7.1. Information on the Resident/Respondent

OeNB ID number

The OeNB ID number is a number issued by the OeNB for the purpose of distinctly identifying persons and enterprises. If the number is unknown, the OeNB will be happy to provide it to the reporting agent upon request.

4.1.7.2. Information on the report

4.1.7.2.1. Reporting period

The reporting period refers to the month and the year to which the report relates. The reporting cutoff date for the relevant reporting period must be specified in the “YYYY/MM” format.
4.1.7.2.2. Original currency/ISO code

The three-digit ISO code of the original currency in which the relevant financial instrument is denominated must be specified here. The ISO code is the currency code pursuant to the ISO 4217 standard published by the International Organization for Standardization. A list of the current codes can be obtained from www.zahlungsbilanz.oenb.at under “Klassifikationen” / “ISO-Codes” (list of currencies in German only).

Exemple 4.105: Original currency

You have long-term deposits (original term > 1 year) denominated in Swiss francs. The code for Swiss francs (CHF) should be supplied in this field.

The amounts to be reported must **ALWAYS be provided in the original currency and NOT in their euro countervalue.**

4.1.7.2.3. Error report qualifier

This field should be left blank except in the following cases:

If a report already filed needs to be modified, the changes (e.g. correction, addition or deletion of data) must be made by filing an entirely new report (an error report) in which the reporting period is identical to the one in the original report. The reason for this is that only one report may be submitted for each reporting cutoff date.

**PLEASE NOTE:** An error report results in deletion of the entire original report. You must therefore restate **all** reportable transactions for the reporting period in question.

In addition, an error report will be requested if the OeNB is not able to process the report due to

- technical errors (requesting a duplicate of the report); or
- content-related errors (rejection of the report).

In such cases, the qualifier “E” must be entered in this field!
4.1.7.3. Information on the nonresident (non-affiliated enterprise)

The following field must be filled out when the report relates to claims or liabilities from other investment against/to nonresidents as shown in templates S1/S2 (Annex 9) or SA/SB (Annex 11).

**Country/ISO code**

The double-digit ISO code for the country of residence of the creditor/debtor or of the international organization acting as creditor/debtor under the relevant financial instrument is specified here. The ISO code is the country code pursuant to the ISO 3166 standard published by the International Organization for Standardization. A list of the current codes can be obtained from [www.zahlungsbilanz.oenb.at](http://www.zahlungsbilanz.oenb.at) under “Klassifikationen” / “ISO-Codes” (list of countries in German only).

**Exemple 4.106: ISO code**

You have taken out a long-term loan with an original term of 10 years from a bank in Germany. The ISO code for Germany (DE) must be entered in this field.

4.1.7.4. Information on the nonresident affiliated enterprise

The following fields must be filled out when the report relates to claims or liabilities from other investment against/to nonresident affiliated enterprises as shown in templates S3/S4 (Annex 10) or SC/SD (Annex 12).

**4.1.7.4.1. OeNB ID number**

The OeNB ID number is a number issued by the OeNB for the purpose of distinctly identifying persons and enterprises. If the number is unknown, the OeNB will be happy to provide it to the reporting agent upon request.

**4.1.7.4.2. Company name**

The current company name must be specified as listed in the commercial register (for private individuals, first and last name plus date of birth ("dd/mn/yyyy")). The exact (company) address (street, city and postal code) need not be provided if the OeNB ID number is supplied.
4.1.7.4.3. Address

Nonresident affiliated enterprises must provide a current and complete address (street, city, postal code).

This data field should be filled out when the nonresident affiliated enterprise has not yet been issued an OeNB ID number or if such number is unknown. The OeNB will provide the respective OeNB ID number to the reporting agent.

4.1.7.4.4. Country/ISO code

The double-digit ISO code for the country of residence of the nonresident affiliated enterprise is to be specified here. The ISO code is the country code pursuant to the ISO 3166 standard published by the International Organization for Standardization. A list of the current codes can be obtained from www.zahlungsbilanz.oenb.at under “Klassifikationen” / “ISO-Codes” (list of countries in German only).

4.1.7.4.5. Tax ID or commercial register number

The tax ID number or the commercial register number of the nonresident enterprise should be provided here (or the nonresident equivalent of the Austrian tax ID or commercial register number). For German commercial register numbers, the location of the commercial register court must also be specified.

This requirement applies only to nonresidents domiciled in the European Economic Area or in Switzerland.
4.2. Report on Interest Receivable and/or Payable under Other Investment

4.2.1. Scope

All income and expenditure resulting from cross-border other investment are to be reported using the Report on Interest Receivable and/or Payable under Other Investment as shown in templates S5/S6 (Annex 13).

This includes, for instance, income and expenditure related to credit facilities or loans extended or received, reverse repos and repos, as well as demand or fixed-term deposits made or taken.

The following must be reported under this item:

1. Interest income and interest expense includes all income and expenditure resulting from cross-border other investment that a nonresident credits to a resident, or vice versa, within a specified period. The arm’s length principle must be observed even within the scope of intragroup financing, and offset interest must be reported.

2. Interest-like income and expenditure are deemed interest income or expenditure unless they are to be reported in the context of services (financial services). Interest-like income and expenditure are revenues and costs that are not called “interest” or “discount,” but mainly consist of the price for the provision of funds or are directly related thereto. The criterion for classification is not whether, for example, time periods are taken into account in the calculation, but whether the interest-like income or expenditure serves primarily to compensate for capital provided by or services rendered by the credit institution or third parties.

3. Interest income and expenditure includes leasing income and expenditure, provided the leasing claims and liabilities have been recognized on the balance sheet.

4. Income and expenditure on participations of less than 10% are regarded as interest income.
The Report on Interest Receivable and/or Payable Under Other Investment is broken down into two sections:

Interest receivable (claims)

- payable to nonresident credit institutions
- payable to other nonresidents

as shown in template S5 (annex 13).

Interest payable (liabilities)

- payable to nonresident credit institutions
- payable to other nonresidents

as shown in template S6 (annex 13).

**Nonresidents** are enterprises or international organizations that have no affiliation with the reporting agent under a group structure. Such enterprises or organizations are defined by indicating a regional allocation.

**Nonresident credit institutions** are nonresident banks.

Reports are to be submitted using the Report on Interest Receivable and/or Payable under Other Investment as shown in templates S5/S6 (Annex 13) when one of the following reports must be made:

- Report on Other Investment Claims and/or Liabilities: templates S1/S2 (Annex 9)
- Report on Other Investment Claims and/or Liabilities Against Nonresident Affiliated Enterprises: templates S3/S4 (Annex 10)
- Report on Other Investment Claims and/or Liabilities under Trade Credits: templates SA/SB (Annex 11)
- Report on Other Investment Claims and/or Liabilities under Trade Credits to/from Nonresident Affiliated Enterprises: templates SC/SD (Annex 12)

### 4.2.2. Reporting Agents

All residents, including MFIs, that are domiciled in Austria or operate in Austria via a branch as well as investment fund management companies pursuant to section 1a para. 1 No. 1 of the Investment Fund Act and real estate investment fund management companies pursuant to section 2 of the Real Estate Investment Fund Act that receive or pay cross-border interest income or interest expense must submit reports.
Monetary financial institutions (MFIs) include:

- Credit institutions as defined in Article 4 para. 1 of Banking Directive 2006/48/EC that are domiciled in the euro area and electronic money institutions within the meaning of Directive 2000/46/EC;
- All other financial institutions as defined in Community law that are domiciled in the euro area and whose business it is to receive deposits and/or close substitutes for deposits from entities other than MFIs, and, for their own account (at least in economic terms), to grant loans and/or make investments in securities.

### 4.2.2.1. Fiduciary relationships

If a resident uses the services of a trustee in establishing other investment claims against nonresidents, the trustor must submit the reports.

If a nonresident uses a resident trustee in the case of other investment liabilities of a resident, the resident trustee must submit the reports.

If a nonresident commissions a resident collector to collect other investment claims on residents, the collector must report the interest expenses.

### 4.2.2.2. Further special rules

Regional and local governments submitting reports to the Statistics Austria federal agency pursuant to the Regulation of the Federal Minister of Finance on Government Finance Statistics (Government Finance Statistics Regulation) fulfill their reporting duties in this way. The amendments of Sections 4.2.5.6 and 4.2.5.7 shall not apply to credit institutions.

### 4.2.3. Reporting Threshold

There is no reporting threshold for the Report on Interest Receivable and/or Payable under Other Investment as shown in templates S5 and S6 (Annex 13).

### 4.2.4. Reporting Period

Reports are made whenever a transaction occurs. The reporting period is the month in which an interest income or expense transaction has been stipulated to fall due, regardless of whether payment is made or not.

The data must be transmitted to the OeNB by the 15th calendar day of the month following the transaction.

If the reporting deadline falls on a Saturday, a Sunday or a legal holiday, the deadline will be extended until the following workday.
Exemple 4.107: Allocation to a reporting period

You have taken out a loan from a nonresident enterprise in the amount of EUR 1 million. Under the loan agreement, you are required to pay interest of 3% (EUR 30,000) on December 31. Even if you do not pay the interest until January, the interest expenditure from other investment is allocated to the December reporting period (when the interest is due under the agreement). The expenditure must be reported in the Report on Interest Receivable and/or Payable under Other Investment as shown in template S6 (Annex 13) for the December reporting period.

The data must be transmitted to the OeNB by the resident subject to reporting requirements by no later than January 15.

4.2.5. Reporting Regulations

Interest must always be reported in the gross amount, i.e. before deducting any taxes or fees.

4.2.5.1. Original currency

The reports must always be made in the original currency. The three-digit ISO code of the original currency in which the relevant financial instrument is denominated and on which the interest is due must be specified. The ISO code is the currency code pursuant to the ISO 4217 standard published by the International Organization for Standardization. A list of the current codes can be obtained from www.zahlungsbilanz.oenb.at under “Klassifikationen” / “ISO-Codes” (list of currencies in German only).

Exemple 4.108: Report in the original currency

You have taken out a loan in Japanese yen from a Hungarian bank in the amount of EUR 100 million with an original term of 24 months. On January 15, you paid interest of JPY 3 million.

You submit the Report on Interest Receivable and/or Payable under Other Investment as shown in template S6 (Interest Payable) with “JPY” as the currency and “HU” as the country. You report the figure of JPY 3 million in the “interest payable” field under the category of “interest payable to other nonresidents.”

At the same time, the resident subject to reporting requirements must report the outstanding loan stocks in the amount of JPY 100 million in the “Long-term loans” category of the Report on Other Investment Claims and/or Liabilities as shown in template S2 (Annex 9) – “Liabilities to nonresidents.”
4.2.5.2. Rounding of figures

Amounts are to be rounded to the nearest whole unit.

4.2.5.3. Combining reports

Interest income or expense received from/payable to the same country and in the same currency is to be combined in one report.

**Exemple 4.109: Combining reports**

You are required to pay interest on two loans from different banks in Germany on September 17. You pay EUR 350,000 on the loan from one of the German banks and EUR 500,000 on the loan from the other German bank.

![Diagram showing two banks and an enterprise with transactions in EUR]

The interest expense of EUR 850,000 for “DE” as the country and “EUR” as the currency can be combined in a single report for the September reporting period.

4.2.5.4. Cumulative interest stocks

In no case should the stocks of interest receipts or interest payments due be reported.

**Exemple 4.110: Cumulative interest stocks**

For the six months between January and June, you receive EUR 15,000 in interest each month for a short-term trade credit you extended to a German enterprise.

In the month of January, you do NOT report the interest receipts due in the amount of EUR 90,000. Instead, each month you must report “Interest receivable from other nonresidents” in the amount of EUR 15,000 as shown in template S5 (Annex 13) – “Interest receivable.”
4.2.5.5. Capitalization of interest

Claims and liabilities relating to interest should generally NOT be included in the nominal stocks. However, if interest is capitalized, i.e. added to the principal, it must be taken into account in the reportable stocks of claims and liabilities.

**Exemple 4.111: Capitalization of interest**

An enterprise in Germany extends a long-term loan in the amount of EUR 20 million to an Austrian enterprise. Interest in the amount of EUR 600,000 must be paid on the loan in the month of August. The interest is not paid out. Instead, the German enterprise increases its stocks of claims by EUR 600,000, meaning that the stocks of claims of the German enterprise reach EUR 20.6 million. In the following year, new interest is incurred on that capital.

The resident reports its stocks of liabilities in the amount of EUR 20.6 million in the “Stocks at the end of the reporting period” field of the Report on Other Investment Claims and/or Liabilities as shown in template S2 (Annex 9).

Additionally a Report on Interest Receivable and/or Payable under Other Investment as shown in templates S5 and S6 (Annex 13) is necessary. (see Section 4.2.4)

4.2.5.6. Interest reversal

The following applies only in exceptional cases:

If interest is reversed that was reported in past periods, it is necessary to report error report qualifier for the affected periods.

4.2.5.7. Delimination Interest income, Interest expenditure and negative interest rates

On the claims side, the interest receivable in the reporting period must be reported as shown in template S5 (Annex 13).

A differentiation is made between:

- interest received by the resident from nonresident credit institutions; and
- interest received by the resident from other nonresidents.
On the liabilities side, the interest payable in the reporting period must be reported as shown in template S6 (Annex 13).

A differentiation is made between:

- interest paid by the resident to nonresident credit institutions; and
- interest paid by the resident to other nonresidents.

In the event that interest for credits has to be paid, this must be reported as an interest expense in the reporting form S6.

Amounts are to be indicated in the original currency and rounded to the nearest unit.

### 4.2.5.8. Interest payable

The interest income or expense from other investment incurred in a reporting period must be stated for each country and original currency.

**The following must be reported under this item:**

- Interest (reported in the gross amount, i.e. **before** deducting any taxes or fees).
- Interest-like income and expenditure, unless they are to be reported in the context of services (financial services).
- Leasing income and expenditure, provided the leasing claims or liabilities have been recognized in balance sheets.
- Income and expenses for investments below 10% (Other Equity)

**PLEASE NOTE:** The income must be reported in the period in which it has been **contractually stipulated** to fall due, regardless of whether payment is made or not.

If interest is reversed that was reported in **past** periods, it is permissible to report negative values.

**The following should not be reported under this item:**

Income and expenditure from direct investment, portfolio investment or financial derivatives, since this is not considered interest income.
Exemple 4.112:  Reporting interest payable

A resident enterprise (1) took out a loan in the amount of EUR 12 million (original term of 12 months) from a bank in Italy. This resulted in interest payable on April 26 in the amount of EUR 30,000.

You submit a Report on Interest Receivable and/or Payable under Other Investment as shown in template S6 (Annex 13) with “EUR” as the currency and “IT” as the country. You report the figure of EUR 30,000 in the “interest payable” field under the category of “Interest payable to nonresident credit institutions.”

In addition, the outstanding loan must be reported in the “Short-term loans” category of the Report on Other Investment Claims and/or Liabilities as shown in template S2 (Annex 9) with “EUR” as the currency and “IT” as the country.

The data must be transmitted to the OeNB by the resident subject to reporting requirements by no later than May 15.

4.2.5.8.2. Syndicated loans

In the case of interest expenses relating to syndicated loans, the resident enterprise must report all liabilities arising from those portions of the loan made available by nonresident lenders to the resident enterprise (see Section 4.1.6.2.8).

In the case of interest income from syndicated loans, the resident bank should only report the interest income on its own portion of the loan and NOT the interest income on the loan portions attributable the other syndicate members, irrespective of whether the respondent is the syndicate leader or not.

4.2.5.8.3. Export credits

With regard to export credits pursuant to the Export Guarantees Act (Ausfuhrförderungsgesetz) for which the guarantee has already been taken up (contributions or damages paid by the Österreichische Kontrollbank (OeKB) for the account of the federal government), both the respondent’s own share in the total interest payable or paid
and the interest share of the federal government or the OeKB arising from the damages (contribution) paid is to be reported.

4.2.5.8.4. Provisioned loans

For claims under provisioned loans, interest should only be reported if it has actually been entered in the books. It is not necessary to calculate interest on which the respondent has a legal claim but that is no longer included in the internal systems of the respondent.

4.2.6. Description of Individual Data Fields

4.2.6.1. Information on the Resident/Respondent

OeNB ID number

The OeNB ID number is a number issued by the OeNB for the purpose of distinctly identifying persons and enterprises. If the number is unknown, the OeNB will be happy to provide it to the reporting agent upon request.

4.2.6.2. Information on the report

4.2.6.2.1. Reporting period

Reports are made whenever a transaction occurs. The reporting period refers to the month and the year to which the report relates. The reporting cutoff date for the relevant reporting period must be specified in the “YYYY/MM” format.

4.2.6.2.2. Original currency/ISO code

The three-digit ISO code of the original currency in which the relevant financial instrument is denominated and on which the interest is due must be specified here. The ISO code is the currency code pursuant to the ISO 4217 standard published by the International Organization for Standardization. A list of the current codes can be obtained from www.zahlungsbilanz.oenb.at under “Klassifikationen” / “ISO-Codes” (list of currencies in German only).

**Exemple 4.113:** ISO code for the original currency

You must pay interest to another enterprise in euro. The ISO code for **euro (EUR)** must be entered in this field.
4.2.6.2.3. Error report qualifier

This field should be left blank except in the following cases:

If a report already filed needs to be modified, the changes (e.g. correction, addition or deletion of data) must be made by filing an entirely new report (an error report) in which the reporting period is identical to the one in the original report. The reason for this is that only one report may be submitted for each reporting cutoff date.

PLEASE NOTE: An error report results in deletion of the entire original report. You must therefore restate all reportable transactions for the reporting period in question.

In addition, an error report will be requested if the OeNB is not able to process the report due to

- technical errors (requesting a duplicate of the report); or
- content-related errors (rejection of the report).

In such cases, the qualifier “E” must be entered in this field!

4.2.6.3. Information on the nonresident

Country/ISO code

The double-digit ISO code for the country of residence of the creditor/debtor or of the international organization acting as creditor/debtor under the relevant financial instrument is specified here. The ISO code is the country code pursuant to the ISO 3166 standard published by the International Organization for Standardization. A list of the current codes can be obtained from www.zahlungsbilanz.oenb.at under “Klassifikationen” / “ISO-Codes” (list of countries in German only).

Exemple 4.114: ISO country code

You have interest income from another enterprise domiciled in Germany. The ISO code for Germany (DE) must be entered in this field.
4.3. Special Rules for Monetary Financial Institutions (MFIs) for Reporting Other Investment.

4.3.1. Reporting Agents

Monetary financial institutes (MFIs) domiciled or operating through a branch office in Austria that are obliged to report their other investment to the OeNB for the purposes of the ECB’s monetary and banking statistics report on the basis of Regulation (EC) No. 25/2009 of the ECB of December 19, 2008 concerning the consolidated balance sheet of the monetary financial institutions sector (OJ L 15 of January 20, 2009) are subject to special rules for reporting cross-border claims and liabilities from other investment.

Significant parts of the general reporting requirements for cross-border claims and liabilities from other investment are already covered by reporting the data on loans and deposits for the purposes of the monetary and banking statistics report and the extrapolation carried out subsequently based on application of the “cutting-off-the-tail” principle. The remaining reporting requirements, which pertain to external sector statistics, must be fulfilled by monetary and banking data respondents by submitting the Report of Data Supplementing the Money and Banking Statistics Reported to the ECB for the Purposes of External Sector Statistics pursuant to Annex 15 and the Report on Direct Investment Loans and Deposits of MFIs as shown in template S7 (Annex 14).

Monetary financial institutions (MFIs) include:

- Credit institutions as defined in Article 4 para. 1 of Banking Directive 2006/48/EC that are domiciled in the euro area and electronic money institutions within the meaning of Directive 2000/46/EC;

All other financial institutions as defined in Community law that are domiciled in the euro area and whose business it is to receive deposits and/or close substitutes for deposits from entities other than MFIs, and, for their own account (at least in economic terms), to grant loans and/or make investments in securities.
4.3.2. Report on Direct Investment Loans and Deposits of MFIs

4.3.2.1. Scope

This report covers all claims and liabilities that are reported under the loan and deposit categories of the monetary statistics report and that exist vis-à-vis nonresident creditors and debtors – with the exception of nonresident MFIs and nonresident banks – with which direct investment relationships exist pursuant to Section 2 as shown in template S7 (Annex 14).

The definitions and delimitations of the Asset, Income and Risk Statement (VERA-V under Article 74 Banking Act) should be referred to for the purpose of identifying foreign participations and equity shares subject to reporting requirements. This relates to those nonresident creditors or debtors that are reported under cross-border participations and equity shares in the Asset, Income and Risk Statement.

PLEASE NOTE: The freefloat should not be included in the report, as this is by definition regarded as domestic equity shares.

Claims and liabilities of MFIs vis-à-vis nonresident affiliated enterprises under other investment are broken down into loans and deposits as shown in template S7 (Annex 14).

PLEASE NOTE: Claims and liabilities arising from loans to or deposits from nonresident affiliated MFIs or nonresident affiliated banks are not subject to reporting requirements. However, these claims and liabilities may be reported on a voluntary basis.

4.3.2.2. Reporting threshold

Reports of direct investment loans and direct investment deposits by MFIs are not subject to a reporting threshold.

4.3.2.3. Reporting period

Reports must be submitted monthly. The reporting cutoff date is the last day of the month. If the reporting deadline falls on a Saturday, a Sunday or a legal holiday, the deadline will be extended until the following workday.
4.3.2.4. Reporting regulations

All data must be indicated in euro or euro equivalents. Amounts are to be rounded to the nearest unit.

For reports to be made in euro or euro equivalents, foreign currency amounts are to be converted into euro at the ECB reference rate prevailing on the reporting cutoff date. Currencies for which the European Central Bank does not publish reference exchange rates are to be converted using the mid-market rate on the reporting cutoff date.

The ECB reference rates and mid-market exchange rates may be obtained from www.oenb.at – Statistics and Reporting – Statistical Data – Interest Rates and Exchange Rates.

4.3.3. Report of Data Supplementing the Money and Banking Statistics Reported to the ECB for the Purposes of External Sector Statistics

4.3.3.1. Additional data fields

The additional data fields regarding the items, countries and currencies specified in Annex 15 must be filled out by the reporting MFIs and reported together with the data for the monetary statistics report.

Please note: These data fields form an integral part of the template for reporting monetary statistics.

4.3.3.2. Reporting procedure

The additional data must be transmitted to the OeNB. With regard to electronic data transfer, units of value and detailed reporting structures (template), the reporting MFIs should proceed by analogy to the relevant submission procedures for monetary and banking statistics data pursuant to ECB/2011/23 as currently amended. This also applies to the dates of return.
5. Report on Financial Derivatives

5.1. Scope

This report covers payments received and made relating to cross-border financial derivatives transactions as well as stocks of claims and liabilities measured at fair value and associated with cross-border financial derivatives transactions, broken down by country and by

- Options purchased;
- Options written;
- Futures; and
- Other financial derivatives

as shown in template F1 (Annex 16).

Financial derivatives are all special off-balance sheet financial transactions pursuant to Annex II to Regulation (EU) 575/2013 and credit derivatives pursuant to Annex I to Regulation (EU) 575/2013.

Financial derivatives (domestic and foreign) that are traded on a stock exchange, such as standardized options and futures to which ISINs have been allocated, must also be included in the Report on Financial Derivatives as shown in template F1 (Annex 16).

PLEASE NOTE: In no case should that value of the underlying transaction (e.g. a share purchase) be included in the Report on Financial Derivatives as shown in template F1 (Annex 16).

Delineation between the Report on Financial Derivatives (template F1, Annex 16) and the Report on Portfolio Investment (templates P1–P6, Annexes 4–8):

A precise description of the differences between the Report on Financial Derivatives as shown in template F1 (Annex 16) and the Report on Portfolio Investment as shown in templates P1–P6, (Annexes 4-8) can be found in Section 3.1.5.
The following are to be reported in the Report on Financial Derivatives (template F1, Annex 16):

- Options purchased
- Options written
- Futures
- Other financial derivatives
  - Interest-rate swaps
  - Basis swaps
  - Forward rate agreements, including purchases and sales of forward-forward deposits and forward securities transactions (OTC transactions)
  - Cross-currency interest-rate swaps, capital market swaps
  - Money market swaps (currency swaps)
  - Forward foreign-exchange contracts (OTC transactions)
  - Forward precious metal contracts (OTC transactions)
  - Commodity futures (OTC transactions) and other commodity contracts of a similar nature
- Credit derivatives
  - Single-name credit default swaps
  - Portfolio credit default swaps
  - Total return swaps
  - Credit spread options
  - Credit spread forwards
- Exchange-traded financial derivatives
  - Standardized options
  - Standardized futures

The above items are to be included in the Report on Financial Derivatives regardless of whether they have an ISIN or not.

A precise explanation of the instruments to be reported in the Report on Portfolio Investment can be found in Section 3.
The following are to be reported in the Report on Portfolio Investment (templates P1–P6, Annexes 4–8):

- Warrants
- Certificates such as
  - Guarantee certificates
  - Index certificates
  - Investment certificates
  - Turbo certificates
- Securities with embedded financial derivatives such as
  - Equity shares
  - Convertible bonds
  - Bonds with equity warrants
  - Credit-linked notes
- Leveraged products structured as securities (derivatives and securitized derivatives)

Table 21: Delineation of Portfolio Investment

5.2. Reporting Agents

5.2.1. Payments Received and Payments Made

Payments received and made in the context of cross-border financial derivative transactions must be reported by all residents engaging in such transactions with nonresidents, provided they exceed the reporting threshold of EUR 1,000,000 specified in Section 5.3.1.

5.2.2. Stocks Outstanding

Stocks of claims and liabilities arising from cross-border financial derivative transactions must be reported by those residents that exceed the reporting threshold of EUR 5,000,000 which apply the IAS 39 reporting standard (International Accounting Standards/International Financial Reporting Standards – IFRSs); or use “mark to market” accounting to measure their financial derivatives when calculating their liquidity.

PLEASE NOTE: Resident custodians should only report transactions for their own account; they are not required to report customer transactions.
Exemple 5.115: Reporting obligation for stocks

Your parent company is in Germany and reports in accordance with IAS/IFRS, and you – as an Austrian subsidiary – report in accordance with UGB. You therefore do not have to report stocks of claims and liabilities resulting from cross-border financial derivative transactions. You must, however, report payments received and payments made in connection with such transactions if you exceed the reporting threshold.

However, if you – as an Austrian subsidiary – begin reporting under IAS/IFRS, from that point in time onward (when you exceed the reporting threshold), you must also report your stocks of claims and liabilities resulting from cross-border financial derivative transactions.

A resident custodian does not enter into any cross-border financial derivative transactions, although it holds financial derivatives with no ISINs on behalf of clients. In this case, the resident custodian is not subject to reporting requirements.

5.3. Reporting Threshold

5.3.1. Payments Received and Payments Made

If the net balance of payments received and made in connection with all cross-border financial derivative transactions entered into within a reporting period equals or exceeds an absolute value of EUR 1,000,000 or the euro equivalent, the payments received and made must be reported.

If the specified reporting threshold is not met when reporting payments received and made, this reporting period is the last one in which a report must be submitted.

No further reports need be submitted until the reporting threshold has again been reached or exceeded.

It is permitted to submit reports when the reporting threshold has not been met.
Exemple 5.116: Payments received and made exceed the reporting threshold

- You sell (written) options in Germany in the equivalent of EUR 3 million (payment received). At the same time, you receive interest payments from an interest-rate swap with Ireland in the amount of EUR 700,000 (payment received), and must make interest payments in the amount of EUR 500,000 (payment made). You now calculate the net amount, i.e. $3,000,000 + 700,000 - 500,000 = \text{EUR 3,200,000}$. Therefore, the **reporting threshold of EUR 1,000,000 has been exceeded**, and a report for Germany and a report for Ireland must be submitted.

You purchase options (payment made) from Germany in the equivalent of EUR 300,000, from the U.S.A. in the equivalent of EUR 400,000 (payment made) and from the UK in the equivalent of EUR 350,000 (payment made). You now calculate the net amount, i.e. $-300,000 - 400,000 - 350,000 = \text{EUR -1,050,000}$. The **absolute amount is EUR 1,050,000, which exceeds the reporting threshold of EUR 1,000,000**. This means that reports must be submitted for Germany, for the U.S.A. and for the UK.
5.3.2. Stocks Outstanding

If the sum total of claim positions and liability positions resulting from the reported payments received and made equal or exceed a value of EUR 5,000,000 or the euro equivalent at the end of the calendar quarter, these stocks must be reported.

**Exemple 5.117: Stocks exceed the reporting threshold**

- You hold claims from purchased options against an enterprise in Germany in the equivalent of EUR 573,250. You also have liabilities from written options to an enterprise in Ireland in the amount of EUR 5,623,580 and to an enterprise in Greece in the amount of EUR 200,000. You compute the total claims (EUR 573,250) and the total liabilities (EUR 5,823,580). Based on the liabilities, the reporting threshold has been exceeded. Therefore, you must submit one report of holdings in Germany, one for Ireland and one for Greece.

- You hold claims from purchased options against enterprises in Germany in the amount of EUR 5.5 million, and do not otherwise hold any financial derivatives. You must thus submit a report on holdings of financial derivatives in Germany for the reporting period (e.g. as of June 30). Over the next three months, your claims from purchased options against Germany decrease. As of September 30, your claims amount to EUR 4.85 million. In this case, you must also submit a report of holdings in Germany for the September reporting period.

- You hold claims from purchased options against enterprises in France in the amount of EUR 2.7 million, enterprises in Germany in the amount of EUR 1.35 million and enterprises in the UK in the amount of EUR 1.5 million. The sum of the claims is EUR 5.5 million. Therefore, you must submit one report of holdings in France, one for Germany and one for the UK. Over the next three months, your claims from purchased options against Germany decrease to zero, and those for France and the UK remain the same. You must submit a report of holdings for France and the UK as of December 31. You must also submit a report for Germany for the last time in which the stocks equal “zero.”

If the specified reporting threshold is **not met** when reporting stocks, the reporting period in question is the **last** one for which a report must be submitted. When the reporting threshold is not reached, the amount by which the stocks fall short of the threshold must be reported.

However, if reported stocks reach “**zero**” in a reporting period, a volume of “zero” is to be reported for the **last time** in the relevant reporting period.

No further reports need be submitted until the reporting threshold has again been reached or exceeded.

It is permitted to submit reports when the reporting threshold has not been met.
5.4. Reporting Period

5.4.1. Payments Received and Payments Made

Reports of payments received and payments made on the basis of cross-border financial derivative transactions must be submitted each month. The reporting period is the month in which the payment transaction was entered in the books.

The data must be transmitted to the OeNB by the 15th calendar day of the month following the transaction. If the reporting deadline falls on a Saturday, a Sunday or a legal holiday, the deadline will be extended until the following workday.

5.4.2. Stocks Outstanding

Reports of stocks of claims and liabilities from cross-border financial derivative transactions must be made each calendar quarter (i.e. after the quarters ending in March, June, September and December). The reporting cutoff date is the last day of the calendar quarter.

The data must be transmitted to the OeNB by the 15th calendar day of the month following the transaction. If the reporting deadline falls on a Saturday, a Sunday or a legal holiday, the deadline will be extended until the following workday.

5.4.3. Allocation to a Reporting Period

The criterion for attributing a transaction to a specific reporting period is the date on which the entry is posted. This means that no transactions posted after the last day of the month of a reporting period (e.g. March 31) may be included in the report for that period. Such transactions are reported in the following reporting period (e.g. April) instead.
5.5. Reporting Regulations

5.5.1. Currency

All data must be indicated in euro or euro equivalents.

For reports on stocks to be made in euro or euro equivalents, foreign currency amounts are to be converted into euro at the ECB reference rate prevailing on the reporting cutoff date. For transaction reports, the conversion must be made on the date of the transaction. Currencies for which the European Central Bank does not publish reference exchange rates are to be converted using the mid-market rate on the reporting cutoff date.

The ECB reference rates and mid-market exchange rates may be obtained from www.oenb.at – Statistics and Reporting – Statistical Data – Interest Rates and Exchange Rates.

Exemple 5.118: Conversion of payments received and payments made

On October 3, you receive payments in the amount of USD 2 million from purchased options. The foreign currency amount of USD 2 million must be converted on October 3 at the ECB reference rate prevailing on that date and reported.

In this example, an exchange rate of EUR 1 = USD 1.3035 is assumed.

\[
\text{USD} \, 2,000,000 \div 1.3035 = \text{EUR} \, 1,534,331
\]

For transaction reports to be made in euro or euro equivalents, the foreign currency amounts are to be converted into euro on date of the transaction at the ECB reference rate.

Exemple 5.119: Converting stocks into EUR

On September 30, you have stocks in the amount of GBP 5 million from written options. This foreign currency amount must be converted on September 30 at the ECB reference rate prevailing on that date (reporting cutoff date).

In this example, an exchange rate of EUR 1 = GBP 0.81275 is assumed.

\[
\text{GBP} \, 2,000,000 \div 0.81275 = \text{EUR} \, 6,151,953
\]

For reports on stocks to be made in euro or euro equivalents, the foreign currency amounts are to be converted at the ECB reference rate prevailing on the reporting cutoff date.

5.5.2. Rounding of Figures

Amounts are to be rounded to the nearest whole unit.

5.5.3. Absolute Values
Positive fair values are to be reported under claims and negative fair values under liabilities, with the respective absolute values to be reported.

### 5.5.4. Regional Separation

Reports of payments received and made and of stocks that result from cross-border financial derivative transactions must be submitted for each ISO country of the nonresident counterparty and for each category of financial derivatives.

**Exemple 5.120: Regional Separation**

You have several option contracts as well as a financial futures contract from Germany along with an option contract from France and a commodity futures contract from the U.S.A., which together exceed the reporting threshold.

The reporting resident must therefore submit three Reports on Financial Derivatives as shown in template F1 (Annex 16) – one for Germany, one for France and one for the U.S.A.

### 5.6. Definitions and Examples of Report Scope

#### 5.6.1. Payments Received and Payments Made

The total of payments received and payments made in a reporting period must be stated in euro for each ISO country and each category of financial derivative of the nonresident counterparty.

Positive figures are generally to be entered in the amount fields (both payments made and payments received), since the column heading indicates whether the transaction is a payment inflow or outflow.

Payments received and made for financial derivatives relate to the following cash flows:

- Paid (payment made) and received (payment received) **premiums** (for instance when buying/selling an option on the primary or secondary market)

**Cash settlement** (ongoing or upon exercise/completion of a transaction) such as variation margins (e.g. in the case of futures); these are to be shown under financial derivatives as payments received or payments made as part of ongoing settlement. Variation margins are daily payments of profits and losses from the individual positions each trading day.
- **Physical settlement**: The difference between the exercise price and the actual price of the underlying financial instrument on the date of exercise is to be shown under financial derivatives. In the case of (physical) exercise, acquisition of the underlying financial instrument at the market price is to be reported under the relevant financial instrument (portfolio investment reports for securities or other investment reports for loans, etc.).

- However, depending on the accounting practice of the respondent, it is also possible in such cases to report only the acquisition price (exercise price/cash flow) in the report for the relevant financial instrument (portfolio investment reports for securities or other investment reports for loans), and not in the Report on Financial Derivatives as shown in template F1 (Annex 16).

**Initial margins** should **NOT** be reported under financial derivatives as shown in template F1 (Annex 16). Initial margins refer to a sum of money that must be deposited on a blocked account by the customer upon initiation of the transaction.

In the case of currency swaps, the exchange of currencies (the aspect swapped) itself may **NOT** be entered under financial derivatives as shown in template F1 (Annex 16). In such case, it is only permitted to settle the fair value of the swap upon completing the transaction and to present that amount as a payment received or payment made.

Non-synchronous settlement payments (e.g. quarterly in exchange for annual interest in the case of an interest-rate swap) are entered under financial derivatives.

**Exemple 5.121:** Options purchased and written – payments received and made

**Purchased options**: purchase of a **call option** on shares in return for payment of a premium (price of the call option). The payment is to be reported under payments made. If the price of the underlying shares is **more than** the exercise price at the time the call option is exercised, and if the option is exercised without the shares being delivered, the option holder will receive a payment (the difference between the fair value and the exercise price, less transaction fees), which must be reported under “payments received.”

**Purchased options**: purchase of a **put option** on shares in return for payment of a premium (price of the put option). The payment is to be reported under payments made. If the price of the underlying shares is **less than** the exercise price at the time the put option is exercised, and if the option is exercised without the shares being delivered, the option holder will receive a payment (the difference between the fair value and the exercise price, less transaction fees), which must be reported under “payments received.”
Written options: sale of a call option on shares in return for receipt of a premium (price of the call option). The payment is to be reported under payments received. If the price of the underlying shares is more than the exercise price at the time the call option is exercised, and if the option is exercised without the shares being delivered, the option seller will make a payment (the difference between the fair value and the exercise price, less transaction fees) to the option holder, which must be reported under “payments made.”

Written options: sale of a put option on shares in return for receipt of a premium (price of the put option). The payment is to be reported under payments received. If the price of the underlying shares is less than the exercise price at the time the put option is exercised, and if the option is exercised without the shares being delivered, the option seller will make a payment (the difference between the fair value and the exercise price, less transaction fees) to the option holder, which must be reported under “payments made.”

PLEASE NOTE: The purchase of shares must be reported at the current market price in the securities report. If the shares are held in a custody account with a resident custodian, the report is made by the resident custodian using the Report on Securities Held by Resident Custodians as shown in template P1 (Annex 4). The regulations described in Section 3.1 are applicable.

If the shares are not held in a custody account with a resident custodian, for example if they are in a nonresident custody account, then the reporting obligation lies with the option holder, who must submit – depending on the reporting threshold – a Report on Securities Holdings – Securities Not Held in Custody by Resident Custodians as shown in template P2 (Annex 5). The regulations described in Section 3.4 are applicable in such cases.

Exemple 5.122: Futures and other financial derivatives – payments received/payments made

Futures: Futures are held that are settled daily (daily settlement payments).

Standard reporting procedure: All payments received (for each country) in a reporting period are reported under “payments received” and all payments made are reported under “payments made.”

Alternative reporting procedure (only if using the standard procedure would be unreasonably complicated):

The difference between the payments received and the payments made in a reporting period (for each country) may either be reported under “payments received” (if the payments received are greater than (>) the payments made) or under “payments made” (if the payments received are less than (<) the payments made).
**Other financial derivatives:**

**Cross-currency swap:** Based on such a transaction, JPY 300 million in interest is to be paid once per year in October, and at the same time USD 7 million in interest is received (synchronous settlement payments).

The underlying exchange rates in this example are EUR 1 = USD 1.2971 and EUR 1 = JPY 102.10.

Payment made: JPY 300,000,000 / 102.10 = EUR 2,938,296

Payment received: USD 7,000,000 / 1.2971 = EUR 5,396,654

Payments received of approximately EUR 2,458,358

Standard reporting procedure: Approximately **EUR 2.46 million is reported** under payments received (net settlement).

Alternative reporting procedure (only if using the standard procedure would be unreasonably complicated):

Approximately **EUR 2.94 million is reported under payments made**, and approximately **EUR 5.40 is reported under payments received**.

**PLEASE NOTE:** The actual currency exchange (e.g. USD 200 million in return for JPY 21,800 million) may in no case be reported under financial derivatives. Only upon completing the transaction is the difference between the current exchange rate and the agree exchange rate to be reported under financial derivatives as a payment received or payment made.

For other financial derivatives, reports of payments received or payments made are always triggered by individual transactions. In the aggregated report for each country and reporting period, the total of the payment inflows and outflows posted for an individual transaction must always be added up and entered in the relevant category. It is not possible to net out all transactions for a country and a reporting period.

**Other financial derivatives:**

**Interest rate swap** (with non-synchronous settlement payments): Based on such a transaction, interest must be paid on a quarterly basis and interest is received on an annual basis. In the month in which the quarterly interest payment is made, the relevant amount must be reported as a payment made. If the quarterly interest payment and the annual interest receipt occur in the same reporting period, there are two reporting options:

Option 1 (gross method): The quarterly interest payment is reported under payments made and the annual interest receipt under payments received.

Option 2 (net method): You record the difference between payments received and payments made. If the payments received are greater than the payments made, the difference is reported under “payments received,” and if the payments made are greater than the payments received, the difference is reported under “payment made.”
PLEASE NOTE: In both cases, all positive amounts must be reported, since the absolute amounts are required to be reported; negative amounts may only be reported in the case of reversing entries.

5.6.2. End-of-period Market Price of Claims and Liabilities (Stocks)

The market price of the stocks of claims and liabilities relating to each contract (and not the underlying financial instrument) must be recognized in euro at the end of the reporting period and aggregated to form total stocks of claims or liabilities for each category of financial derivative and each ISO country of the nonresident counterparty. The market price is the current stock exchange price or the fair value calculated on the basis of current market conditions.

Positive fair values are to be reported under claims and negative fair values under liabilities, with the respective absolute values to be reported in the relevant fields.

Exemple 5.123: Purchased and written options, futures and other financial derivatives – stocks

*Purchased options:* If a resident buyer (holder) holds an option written by a nonresident (such as a long call or a long put), the stocks of claims must always be reported at the end of the reporting period (end of the quarter). In the worst case, the stocks of claims (e.g. the fair value of the option) equal “zero.” If the option is traded on the stock exchange, for example, the fair value determined on the basis of the market price should be indicated.

*Written option:* A resident seller (writer, option seller) of an option (such as a short call or a short put) held by a nonresident counterparty must always report the stocks of liabilities (e.g. the fair value of the option) at the end of the reporting period (end of the quarter). In the best case, the stocks of liabilities equal “zero.”

PLEASE NOTE: A positive figure must be reported in the case of a liability, since the absolute amounts are required to be reported.

*Futures:* A resident purchaser of a financial derivative that is settled daily need only report payments received and payments made. Since the stocks of claims and liabilities are always settled, no end-of-period fair value need be reported.

*Other financial derivatives:* For other financial derivatives, reports of claims or liabilities are always triggered by individual transactions. In the aggregated report for each country and reporting period, the total of all positive fair values must entered as claims and all negative fair values entered as liabilities. It is not possible to net out all transactions for a country and a reporting period. In the case of currency swaps, the stocks of claims and liabilities resulting from the swapped currencies may not be reported under financial derivatives; only the fair values of the swaps should be indicated.
5.6.3. Options Purchased (Including Credit Spread Options)

Purchased options are listed options and OTC options bought by a resident from a nonresident enterprise counterparty. A purchased option can refer to either purchase of a call option or purchase of a put option.

With options (conditional forward transactions) the buyer (long position, option holder) may either exercise its right or allow it to lapse. In such case, the buyer acquires a claim. The long position (from the holder’s perspective) must be reported under options purchased, regardless of whether the option is a call option or a put option.

This type of financial derivative includes:

- Purchased credit spread options
- Purchased interest rate options
- Purchased currency options
- Options on equity instruments and other securities index options
- Purchased precious metal options
- Purchased commodity options and other conditional forward contracts purchased
- Excepted from this are purchased warrants that have already been reported with their ISINs in the Report on Securities Held by Resident Custodians as shown in template P1 (Annex 4) or in the Report on Securities Holdings – Securities Not Held in Custody by Resident Custodians as shown in template P2 (Annex 5).

5.6.4. Options Written (Including Credit Spread Options)

Written options are listed options and OTC options sold by a resident to a nonresident enterprise counterparty. A written option can refer to either the sale of a call option or the sale of a put option.

With options (conditional forward transactions), the seller (short position, option seller) always enters into an obligation. The short position (from the seller’s perspective) must be reported under options written, regardless of whether the option is a call option or a put option.
This type of financial derivative includes

- Written credit spread options
- Written interest rate options
- Written currency options
- Written options on equity instruments and other securities index options
- Written precious metal options
- Written commodity options and other conditional forward contracts written
- Excepted from this are issued warrants that have already been reported with their ISINs in the Report on Securities Held by Resident Custodians as shown in template P1 (Annex 4) or in the Report on Securities Holdings – Securities Not Held in Custody by Resident Custodians as shown in template P2 (Annex 5).

5.6.5. Futures

Futures are standardized, unconditional forward contracts that represent an obligation to buy or to sell a specific reference item at a price already established at the time of the purchase.

This type of financial derivative includes commodities and financial futures, such as:

- Interest rate futures and interest-based index contracts
- Currency futures and currency-based index contracts
- Forward equity contracts and other securities-based forward contracts
- Equity index contracts and other securities-based index futures
- Forward precious metal contracts

Commodity futures and other commodity contracts of a similar nature
5.6.6. Other Financial Derivatives

Other financial derivatives include all financial derivative transactions that cannot be allocated to another category.

These include:

- Interest-rate swaps
- Basis swaps
- Forward rate agreements, including purchases and sales of forward-forward deposits and forward securities transactions (OTC transactions)
- Cross-currency interest-rate swaps, capital market swaps
- Money market swaps (currency swaps)
- Forward foreign-exchange contracts (OTC transactions)
- Forward precious metal contracts (OTC transactions)
- Commodity futures (OTC transactions)
- Credit derivatives and other commodity contracts of a similar nature.

Credit derivatives are instruments used to transfer credit risk associated with loans, bonds or other risk-weighted assets or market risk positions to another person known as the protection provider. The original credit relationships of the protection buyer (the risk shedder) are neither changed nor newly established. Credit derivatives include, for example:

- Single-name credit default swaps
- Portfolio credit default swaps
- Total return swaps
- Credit spread options
- Credit spread forwards

5.7. Description of Individual Data Fields

5.7.1. Information on the Resident/Respondent

OeNB ID number

The OeNB ID number is a number issued by the OeNB for the purpose of distinctly identifying persons and enterprises. If the number is unknown, the OeNB will be happy to provide it to the reporting agent upon request.
5.7.2. Information on the Report

5.7.2.1. Reporting period

The reporting period refers to the month and the year to which the report relates. The reporting cutoff date for the relevant reporting period must be specified in the “YYYY/MM” format.

5.7.2.2. Error report qualifier

This field should be left blank except in the following cases:

If a report already filed needs to be modified, the changes (e.g. correction, addition or deletion of data) must be made by filing an entirely new report (an error report) in which the reporting period is identical to the one in the original report. The reason for this is that only one report may be submitted for each reporting cutoff date.

PLEASE NOTE: An error report results in deletion of the entire original report. You must therefore restate all reportable transactions for the reporting period in question.

In addition, an error report will be requested if the OeNB is not able to process the report due to

- technical errors (requesting a duplicate of the report); or
- content-related errors (rejection of the report).

In such cases, the qualifier “E” must be entered in this field!
5.7.3. Information on the nonresident

Country/ISO code

The double-digit ISO code for the country of residence of the nonresident counterparty is to be specified here. If the counterparty is an international organization domiciled abroad, the corresponding country code for that organization must be used.

For derivatives traded directly on a foreign stock exchange, however, it is permitted to specify the country of residence of the exchange.

When a nonresident broker is used, it is also permitted to specify the country in which the broker is domiciled if the information on the stock exchange is not available.

However, the country of residence of the clearing house is NOT permitted.

The ISO code is the country code pursuant to the ISO 3166 standard published by the International Organization for Standardization. A list of the current codes can be obtained from www.zahlungsbilanz.oenb.at under “Klassifikationen” / “ISO-Codes” (list of countries in German only).

Exemple 5.124: ISO country code

You purchase an option from an entity in the UK. The reference items are German shares. In this case, you must enter the ISO code for the United Kingdom = GB.

6.1. Scope

This report covers cross-border real estate transactions, renting/leasing and capital transfers, broken down by region and by the following reports:

- Reports on cross-border purchase/sale of real estate
- Reports on cross-border payments associated with the renting/leasing of land and buildings and with rights to exploit natural resources
- Reports on cross-border capital transfers

as shown in template L4 (Annex 17).

PLEASE NOTE: Instructions on the scope of the report can be found in the section on definitions and examples of report scope (see Section 6.6).

6.2. Reporting Obligation

Reports on cross-border real estate transactions and capital transfers are subject to reporting requirements if the reporting threshold of EUR 100,000 is exceeded.

6.2.1. Cross-Border Real Estate Transactions

Cross-border purchases/sales of real estate (with the exception of cross-border renting or leasing of land or buildings) between a resident and a nonresident must be reported by the resident buyer or seller of the foreign real estate.
Exemple 6.125: Persons subject to reporting requirements

A resident natural person purchases a foreign piece of property in Australia. The resident purchaser is required to report the transaction.

The purchase of the foreign property must be reported in the Report on Cross-Border Transactions referred to Real Estate and Capital Transfers as shown in template L4 (Annex 17) as a purchase of real estate abroad, and the market value must be specified.

In terms of regional allocation, the ISO code for Australia (“AU”) must be provided.

6.2.2. Renting/Leasing

Cross-border payments for renting/leasing property and (parts of) buildings must be reported by the resident lessor or the resident lessee.

PLEASE NOTE: Payments received and made in connection with renting and leasing are regionally allocated in accordance with the country of residence or center of economic activity of the nonresident lessee/lessor, regardless of the country in which the property is located.
Exemple 6.126: Enterprise subject to reporting requirements

A resident enterprise (1) has a warehouse located in Hungary that it lets to a German enterprise (2). The monthly payments received from letting amount to EUR 140,000. **The reporting obligation lies with the resident enterprise (1).**

The rental of the building abroad must be reported in the Report on Cross-Border Transactions referred to Real Estate and Capital Transfers as shown in template L4 (Annex 17), and the payment received from letting must be reported each month by the resident enterprise.

The **ISO code for Germany (“DE”)** must be provided, since the regional allocation depends on the location of the nonresident lessee/lessor.

### 6.2.3. Rights to Exploit Natural Resources

Cross-border payments received from renting/leasing rights to exploit natural resources must be reported by the resident lessor or the resident lessee.
6.2.4. Capital Transfers

Inward capital transfers must be reported by the resident benefiting from the capital transfer.

Outward capital transfers must be reported by the resident performing the capital transfer.

When outward capital transfers of inheritances are handled by a resident notary public, that resident notary public must report the transactions.

Exemple 6.127: Reporting notary publics

A resident dies and leaves EUR 300,000 to her Swedish grandson. The resident’s estate is handled by a resident notary public. Since the transaction involves an outward capital transfers of an inheritance that is handled by a resident notary public, that resident notary public must report the transaction.

The capital transfer must be reported by the resident notary public in the Report on Cross-Border Transactions referred to Real Estate and Capital Transfers as shown in template L4 (Annex 17).

In terms of regional allocation, the ISO code for Sweden ("SE") must be provided.
6.3. Reporting Threshold

Real estate transactions and capital transfers must be reported if their value equals or exceeds EUR 100,000 or the euro equivalent per transaction.

However, when land or (parts of) buildings are let/leased, the reporting threshold relates to the total rent received or paid in the reporting period.

Reports may also be submitted when transactions fall below the reporting threshold.

Exemple 6.128: Transaction exceeds the reporting threshold

A private resident owns a conference center in Germany. The conference center is leased to up to 10 clients per month, depending on the season. This month, 5 private individuals – from Austria, Vietnam, Germany, Serbia and Brazil – are renting the center. Each of these 5 individuals pay EUR 26,000 per month.

The total rent received from BR + CS + DE + VN (excluding AT) exceeds the reporting threshold (4 * EUR 26,000 = EUR 104,000).

PLEASE NOTE: The rent received from the private individual from Austria may not be included in the calculation.

The private resident (the lessor) must therefore submit a Report on Cross-Border Transactions referred to Real Estate and Capital Transfers as shown in template L4 (Annex 17).

Payments received and made in connection with renting and leasing are regionally allocated in accordance with the assignment of the nonresident lessee/lessor, regardless of the country in which the property is located.
A few months later, the Brazilian lessee ceases renting the conference center space. The reporting threshold is thus no longer exceeded (3 * EUR 26,000 = EUR 78,000). Since the reporting threshold is not exceeded, the reporting obligation no longer applies.

**Exemple 6.129: Quarterly rental payments**

A resident enterprise (1) domiciled in Vienna owns a piece of property in Vienna that is used as a warehouse and is leased to a Columbian entity. Based on this lease, the resident enterprise (1) posts rental income of EUR 40,000 per month. However, payments are only received on a quarterly basis (in March, June, September and December). In all other months, a claim against the lessee (2) is recognized.

The quarterly rental income received totals EUR 120,000 and thus exceeds the reporting threshold.

The resident enterprise has a reporting obligation in the months of March, June, September and December and must therefore submit a Report on Cross-Border Transactions referred to Real Estate and Capital Transfers as shown in template L4 (Annex 17) for the months of March, June, September and December.

The ISO code for Columbia (“CO”) must be provided, since the regional allocation of payments received or made from renting and leasing depends on the location of the nonresident lessee.
6.4. Reporting Period

Reports are made whenever a transaction occurs. The reporting period is the month in which the cross-border real estate transaction, renting/leasing or capital transfer took place.

The *date of the transaction* is the date upon which payment is actually received, not the date of posting of the expense or income.

The data must be transmitted to the OeNB by the 15th calendar day of the month following the transaction. If the reporting deadline falls on a Saturday, a Sunday or a legal holiday, the deadline will be extended until the following workday.

**Exemple 6.130: Reporting period**

A resident private individual purchases a foreign piece of property in the Bahamas on January 18. The resident purchaser is required to report the transaction.

The purchase of the foreign property must be reported in the Report on Cross-Border Transactions referred to Real Estate and Capital Transfers as shown in template L4 (Annex 17) as a purchase of real estate abroad, and the market value must be specified. **The data must be transmitted to the OeNB by February 15.**

In terms of regional allocation, the ISO code for the Bahamas (“BS”) must be provided.

6.5. Reporting Regulations

All data must be indicated in euro or euro equivalents.

Foreign currency amounts are to be converted into euro on the date of the transaction at the ECB reference rate. Currencies for which the European Central Bank does not publish reference exchange rates are to be converted using the mid-market rate on the reporting cutoff date. The ECB reference rates and mid-market exchange rates may be obtained from [www.oenb.at](http://www.oenb.at) – Statistics and Reporting – Statistical Data – Interest Rates and Exchange Rates – Exchange Rates.
Exemple 6.131: Converting the transaction amount into EUR

A resident enterprise purchases a piece of property in Australia for AUD 850,000 on April 16. The foreign currency amount of AUD 850,000 million must be converted on April 16 at the ECB reference rate prevailing on that date.

In this example, an exchange rate of EUR 1 = AUD 1.2585 is assumed.

AUD 850,000 / 1.2585 = EUR 675,407

This transaction must be reported in the Report on Cross-Border Transactions referred to Real Estate and Capital Transfers as shown in template L4 (Annex 17).

In terms of regional allocation, the ISO code for Australia ("AU") must be provided.

6.6. Definitions and Examples of Report Scope

6.6.1. Cross-border purchase/sale of real estate

Real estate transactions include the following:

- Purchase and sale of real estate abroad by residents from/to nonresidents
- Purchase and sale of real estate in Austria by residents from/to nonresidents

PLEASE NOTE: All taxes and charges associated with the purchase must be included in the amount reported.
6.6.1.1. Real estate located abroad

The amounts associated with the following transactions must be reported in euro or the euro equivalent for each country after rounding to the nearest unit:

- Purchase of real estate abroad by residents from nonresidents
- Sale of real estate abroad by residents to nonresidents

Country/ISO code

The double-digit ISO code for the country in which the foreign property is located must be specified here. The ISO code is the country code pursuant to the ISO 3166 standard published by the International Organization for Standardization. A list of the current codes can be obtained from www.zahlungsbilanz.oenb.at under “Klassifikationen” / “ISO-Codes” (list of countries in German only).

Exemple 6.132: Purchase of real estate abroad by a resident from a nonresident

A resident private individual purchases property in Germany from a Thai individual. The price for purchasing the real estate is EUR 250,000.

The purchase of the foreign property must be reported by the resident subject to reporting requirements in the Report on Cross-Border Transactions referred to Real Estate and Capital Transfers as shown in template L4 (Annex 17) as a purchase of real estate abroad from a nonresident.

The ISO code for Germany (“DE”) must be provided, since the regional allocation of the foreign property depends on the country in which it is located.
6.6.1.2. Real estate located in Austria

The amounts associated with the following transactions must be reported in euro or the euro equivalent for each country after rounding to the nearest unit:

- Purchase of real estate in Austria by residents from nonresidents
- Sale of real estate in Austria by residents to nonresidents

**Country/ISO code**

The double-digit ISO code for the country of residence of the nonresident seller/buyer or of the international organization acting as seller/buyer is to be specified here. The ISO code is the country code pursuant to the ISO 3166 standard published by the International Organization for Standardization. A list of the current codes can be obtained from [www.zahlungsbilanz.oenb.at](http://www.zahlungsbilanz.oenb.at) under “Klassifikationen” / “ISO-Codes” (list of countries in German only).

**Exemple 6.133: Sale of real estate in Austria by a resident to a nonresident**

A Danish individual purchases a piece of property located in Austria from a resident private individual. The price for purchasing the real estate is EUR 220,000.

The sale of the property must be reported by the resident in the Report on Cross-Border Transactions referred to Real Estate and Capital Transfers as shown in template L4 (Annex 17) as a sale of real estate in Austria to a nonresident.

The **ISO code for Denmark (“DK”)** must be provided, since the regional allocation depends on the country of the nonresident purchaser.
6.6.2. Cross-Border Payments from the Renting/Leasing of Land, (Parts of) Buildings and for Rights to Exploit Natural Resources

Transactions associated with renting/leasing land and (parts of) buildings include the following:

- Payments received for renting/leasing land, buildings or parts of buildings in Austria or abroad to nonresidents
- Payments made for renting/leasing land, buildings or parts of buildings in Austria or abroad from nonresidents
- Payments received for rights to exploit natural resources
- Payments made for rights to exploit natural resources

These include, for example, cross-border payments for rights to use natural resources for the purpose of obtaining crude oil, mining, fishing, forestry, etc.

PLEASE NOTE: All taxes incurred must be included in the amount reported. The amount reported should not include any payments for operating costs.

6.6.2.1. Rent or right payments received

The amounts associated with the following transactions must be reported in euro or the euro equivalent for each country after rounding to the nearest unit:

- Payments received for renting/leasing land, buildings or parts of buildings in Austria to nonresidents
- Payments received for renting/leasing land, buildings or parts of buildings abroad to nonresidents
- Payments received for rights sold to exploit natural resources in Austria to nonresidents
- Payments received for rights sold to exploit natural resources abroad to nonresidents

These include, for example, cross-border payments for rights to use natural resources for the purpose of obtaining crude oil, mining, fishing, forestry, etc.

Country/ISO code

The double-digit ISO code for the country of residence of the nonresident lessee or of the international organization acting as lessee is to be specified here. The ISO code is the country code pursuant to the ISO 3166 standard published by the International Organization for Standardization. A list of the current codes can be obtained from www.zahlungsbilanz.oenb.at under “Klassifikationen” / “ISO-Codes” (list of countries in German only).
Exemple 6.134: Payments received for renting buildings abroad to nonresidents

In December, a resident private individual rents a building located in Malta to five private individuals. Each of these five persons officially resides in Malta and is thus a nonresident. Starting in December, the resident receives EUR 70,000 per person on an ongoing basis for renting his building. The total rent payments received amount to EUR 350,000 and thus exceed the reporting threshold. The private resident must therefore report the rent payments received each month in the Report on Cross-Border Transactions referred to Real Estate and Capital Transfers as shown in template L4 (Annex 17) under “Rent payments received.”

The ISO code for Malta (“MT”) must be provided, since regional allocation depends on the country of the nonresident lessee.
**Exemple 6.135: Payments received for rights sold to exploit natural resources in Austria to nonresidents**

A private individual possesses 200 hectares of forest land. This person grants a license to fell wood to an Italian timber company. In return, the Italian company must pay the resident private individual a monthly fee of EUR 150,000.

This transaction must be reported in the Report on Cross-Border Transactions referred to Real Estate and Capital Transfers as shown in template L4 (Annex 17) under “Rights payments received.”

The ISO code for Italy (“IT”) must be provided, since regional allocation depends on the country of the nonresident lessee.

### 6.6.2.2. Rent or right payments made

The amounts associated with the following transactions must be reported in euro or the euro equivalent for each country after rounding to the nearest unit:

- Payments made for renting/leasing land, buildings or parts of buildings **in Austria from nonresidents**
- Payments made for renting/leasing land, buildings or parts of buildings **abroad from nonresidents**
- Payments made for rights purchased to exploit natural resources **in Austria from nonresidents**
- Payments made for rights purchased to exploit natural resources **abroad from nonresidents**

These include, for example, cross-border payments for rights to use natural resources for the purpose of obtaining crude oil, mining, fishing, forestry, etc.
Country/ISO code

The double-digit ISO code for the country of residence of the nonresident lessor or of the international organization acting as lessor is to be specified here.

The ISO code is the country code pursuant to the ISO 3166 standard published by the International Organization for Standardization. A list of the current codes can be obtained from www.zahlungsbilanz.oenb.at under “Klassifikationen” / “ISO-Codes” (list of countries in German only).

Exemple 6.136: Payments made for leasing a building in Austria from a nonresident

A resident enterprise (1) domiciled in Vienna leases a building located in Vienna from a Hungarian enterprise (2). Lease payments of EUR 35,000 per month are due from the resident enterprise (1). However, the payments are only made on a quarterly basis (in March, June, September and December). In all other months, a liability to the lessor (2) is recognized.

The quarterly lease payments made total EUR 105,000 and thus exceed the reporting threshold.

The resident enterprise (1) has a reporting obligation in the months of March, June, September and December and must therefore submit a Report on Cross-Border Transactions referred to Real Estate and Capital Transfers as shown in template L4 (Annex 17) for the months of March, June, September and December.

The ISO code for Hungary (“HU”) must be provided, since regional allocation depends on the country of the nonresident lessor.

Exemple 6.137: Payments made for rights purchased to exploit natural resources abroad from nonresidents
A South African enterprise (2) grants a resident enterprise (1) a right to mine gold in South Africa, for which the resident enterprise (1) must make monthly payments of EUR 150,000 million.

This transaction must be reported in the Report on Cross-Border Transactions referred to Real Estate and Capital Transfers as shown in template L4 (Annex 17) under “Rights payments made.”

The ISO code for South Africa (“ZA”) must be provided, since regional allocation depends on the country of the nonresident lessor.

6.6.3. Cross-Border Capital Transfers

Capital transfers cover the following transactions:

- Transfers of assets without consideration, for example in the context of inheritances, dowries or gifts or the establishment of foundations, charities, or scientific, religious or cultural institutions, inclusive of all taxes and levies related to such capital transfers
- Transfers in return for consideration of nonfinancial, nonproduced assets, such as transfers of market shares, customer bases, delivery rights or distribution rights as well as transfer fees for professional athletes and increases or decreases in assets due to immigration or emigration

PLEASE NOTE: Gifts of real estate, either by nonresidents to residents or vice-versa, are to be reported at the market value of the real estate.
Exemple 6.138: Gifts of real estate in Austria

A private individual gives her son, whose place of residence is Germany, a piece of property in Austria with a market value of EUR 500,000.

The gift must be reported in the Report on Cross-Border Transactions referred to Real Estate and Capital Transfers as shown in template L4 (Annex 17) as a capital transfer at the market value of the real estate.

The ISO code for Germany ("DE") must be provided, since the son residing in Germany is the beneficiary of the capital transfer.

6.6.3.2. Inward capital transfers

Capital transfers by nonresidents to residents must be specified in euro or the euro equivalent for each country after rounding to the nearest unit.

Country/ISO code

The double-digit ISO code for the country of residence of the nonresident making the capital transfer to a resident or of the international organization acting as transferor is to be specified here. The ISO code is the country code pursuant to the ISO 3166 standard published by the International Organization for Standardization. A list of the current codes can be obtained from www.zahlungsbilanz.oenb.at under “Klassifikationen” / “ISO-Codes” (list of countries in German only).

Exemple 6.139: Inward capital transfers of dowries

A resident private individual receives EUR 200,000 as a wedding gift from her father in Italy.

This inward capital transfer must be reported in the Report on Cross-Border Transactions referred to Real Estate and Capital Transfers as shown in template L4 (Annex 17) as a “Capital transfer.”

The ISO code for Italy ("IT") must be provided, since the capital transfer was made by the father in Italy.
6.6.3.3. Outward capital transfers

Capital transfers by residents to nonresidents must be specified in euro or the euro equivalent for each country after rounding to the nearest unit.

PLEASE NOTE: When outward capital transfers of inheritances are handled by a resident notary public, that resident notary public must report the transactions.

Country/ISO code

The double-digit ISO code for the country of residence of the nonresident receiving the capital transfer from a resident or of the international organization acting as transferee is to be specified here. The ISO code is the country code pursuant to the ISO 3166 standard published by the International Organization for Standardization. A list of the current codes can be obtained from www.zahlungsbilanz.oenb.at under “Klassifikationen” / “ISO-Codes” (list of countries in German only).

Exemple 6.140: Outward capital transfers of inheritances

A resident dies and leaves EUR 300,000 to her Swedish grandson. The resident’s estate is handled by a resident notary public. Since the transaction involves an outward capital transfers of an inheritance that is handled by a resident notary public, that resident notary public must report the transaction.

The outward capital transfer must be reported by the resident notary public in the Report on Cross-Border Transactions referred to Real Estate and Capital Transfers as shown in template L4 (Annex 17) as a “Capital transfer.”

The ISO code for Sweden (“SE”) must be provided, since the regional allocation depends on the country of the nonresident recipient of the capital transfer.
6.7. Description of Individual Data Fields

6.7.1. Information on the Resident/Respondent

6.7.1.1. OeNB ID number

The OeNB ID number is a number issued by the OeNB for the purpose of distinctly identifying persons and enterprises. If the number is unknown, the OeNB will be happy to provide it to the reporting agent upon request.

6.7.1.2. Company name

The current company name must be specified as listed in the commercial register (for private individuals, first and last name plus date of birth ("dd/mm/yyyy")). The exact (company) address (street, city and postal code) need not be provided if the OeNB ID number is supplied.

6.7.2. Information on the report

6.7.2.1. Reporting period

The reporting period refers to the month and the year to which the report relates. The date on which the transaction actually occurred determines the reporting period, not the date the on which the transaction was posted. The reporting cutoff date for the relevant reporting period must be specified in the “YYYY/MM” format.

6.7.2.2. Error report qualifier

This field should be left blank except in the following cases:

If a report already filed needs to be modified, the changes (e.g. correction, addition or deletion of data) must be made by filing an entirely new report (an error report) in which the reporting period is identical to the one in the original report. The reason for this is that only one report may be submitted for each reporting cutoff date.

PLEASE NOTE: An error report results in deletion of the entire original report. You must therefore restate all reportable transactions for the reporting period in question.

In addition, an error report will be requested if the OeNB is not able to process the report due to

- technical errors (requesting a duplicate of the report); or
- content-related errors (rejection of the report).

In such cases, the qualifier “E” must be entered in this field!
7. Exemptions from Reporting Obligations

The obligation to submit reports under the terms of this BOP Reporting Regulation 1/2013 does not apply to:

- Persons employed by an Austrian central, regional or local authority or an Austrian corporation under public law, provided they are Austrian nationals and their place of work is located abroad, or to their family members living in the same household;

International organizations and foreign nationals which, under international (bilateral) conventions, have been granted diplomatic or consular prerogatives and immunities or privileges in the field of exchange control legislation.
8. Legal Regulations

8.1. Relevant passages of the Exchange Control Act (Devisengesetz – DevG)

Article 6 (1) The Oesterreichische Nationalbank is to produce the Austrian balance of payments, the international investment position statistics and the direct investment statistics as well as all statistics that represent the external sector in the context of the balance of payments statistics, the international investment position statistics and the direct investment statistics and that are to be compiled on the basis of Community law and to make them accessible to the public in a suitable manner.

(2) Unless otherwise stipulated under Community law, the Oesterreichische Nationalbank has the right to collect the following information and reports from natural and legal persons and from other institutions having legal personality for the purpose of producing the statistics referred to in para. 1:

1. Information and reports relating to the legal transactions and acts specified in Article 4 para. 4 and the resulting stocks of claims and liabilities;
2. Information and reports on services and transfers rendered or undertaken by residents on behalf of nonresidents or by nonresidents on behalf of residents, whether or not in return for consideration; and
3. Information and reports on the investment position in Austria to the extent such knowledge is required for the purpose of calculating, estimating or clarifying economic relationships between residents and nonresidents or any changes thereto for the purposes of para. 1.

Such right shall also extend to the authority to gather documents and records, to inspect books, written material and computer files on site and to have copies made thereof. In the event the information or records provided does not allow for sufficient conclusions to be drawn, or in the event justified doubt exists as to the accuracy or completeness of the information or records provided, the Oesterreichische Nationalbank shall be entitled to request the necessary explanations or documentation.

(3) Giving due regard to Community law, the Oesterreichische Nationalbank must prescribe, by way of regulation, the dates of return for and the form and breakdown of the data to be supplied for the statistics specified in para. 1.

(4) The data collected by the Oesterreichische Nationalbank may only be used for statistical purposes and may only be transmitted in such a manner that it is impossible to directly identify the persons or institutions involved, subject to the provisions set forth in para. 5. With the exception of data preserved for register maintenance purposes, individual data may only be preserved to the extent necessary to perform quality control measures.

(5) The data obtained and transmitted by the Oesterreichische Nationalbank to the “Statistics Austria” federal agency and, to the extent necessary under the relevant provisions
of Community law, to the statistical office of the EU (EUROSTAT) and to the European Central Bank (ECB) may contain personally identifying information.

(8) The obligation to maintain banking secrecy (Article 38 Banking Act (Bankwesengesetz – BWG)) does not prejudice the right of the Oesterreichische Nationalbank pursuant to para. 2.

Article 10 Any party that does not fulfill its obligation to provide information, data, documents or records or to permit on-site inspection as set forth in Article 5 para. 2 and Article 6 para. 2 in full or in due time, or that knowingly provides incomplete or incorrect information, has committed an administrative offense and may be punished by the local administrative authorities – when under the jurisdiction of the federal police by such authority – with a fine of up to EUR 5,000.

(As of: August 9, 2013; for the current version, please see: https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=20003062)
Article 1 (1) The term "credit institution" refers to an institution authorized to carry out banking transactions on the basis of Article 4 or Article 103 no. 5 of this federal act, or on the basis of special provisions under Austrian federal law. Banking transactions include the following activities if carried out for commercial purposes:

5. The safekeeping and administration of securities for other parties (custody business);

Article 9 (1) Subject to the provisions of paras. 2 to 8, credit institutions as defined in Article 4 (1) of Directive 2006/48/EC which are authorized and established in a Member State may carry out the activities listed in Annex I to Directive 2006/48/EC in Austria by the establishment of a branch or under the freedom to provide services, provided that the credit institution's authorization covers such activities.

(2) The establishment of a branch in Austria is permissible if the competent authority in the home Member State has provided the FMA with all information on the credit institution pursuant to Article 10 para. 2 nos. 2 to 4 and para. 4.

(3) Once the information pursuant to para. 2 has been provided, the FMA may notify the credit institution under para. 1 of the following:

1. the reports under Article 74 on transactions conducted in Austria which the FMA requires due to its interest in maintaining a functioning banking system in Austria;

2. the provisions with which the credit institution must comply pursuant to para. 7.

(4) After the notification pursuant to para. 3, but at the latest after the expiration of a period of two months, the credit institution under para. 1 may establish the branch and commence business operations.

(5) The credit institution under para. 1 must notify the FMA in writing of any changes in the information pursuant to Article 10 para. 2 nos. 2 to 4 and para. 4 no. 2 at least one month before such changes are carried out. The FMA may submit comments pursuant to para. 3 no. 1 or 2.

(6) The initial commencement of activities in Austria under the freedom to provide services requires a notification from the competent authority in the home Member State to the FMA indicating which of the activities listed in Annex I to Directive 2006/48/EC are to be carried out.

(7) Credit institutions under para. 1 which carry out activities in Austria through a branch must comply with Articles 25, 31 to 41, 44 paras. 3 to 6, 60 to 63, 65 para. 3a, 66 to 68, 74, 75, 93 paras. 8 and 8a, 94 and 95 paras. 3 and 4, as well as Articles 36, 38 to 59, 61 to 66 and 69 to 71 Securities Supervision Act 2007 (depending on their purpose of business), the other federal acts listed in Article 69, and any regulations and administrative rulings (Bescheide) issued on the basis of the laws and provisions mentioned above.
(8) Credit institutions under para. 1 which carry out activities in Austria under the freedom to provide services must comply with Articles 31 to 41, 66 to 68, 93 paras. 8 and 8a, 94 and 95 paras. 3 and 4, and, depending on their purpose of business, the other federal acts listed in Article 69 and any regulations and administrative rulings (Bescheide) issued on the basis of the laws and provisions mentioned above.

**Article 11** (1) Financial institutions as defined in Article 4 (5) of Directive 2006/48/EC which are established in a Member State may carry out the activities listed in Numbers 2 to 14 of Annex I to Directive 2006/48/EC in Austria by the establishment of a branch or under the freedom to provide services, provided that the financial institution is authorized to provide such services under the legal provisions of its country of establishment and the following requirements are fulfilled:

1. the parent undertaking is authorized as a credit institution as defined in Article 4 (1) of Directive 2006/48/EC in that Member State by the law of which the subsidiary undertaking is governed, and the parent undertaking is established in that Member State;

2. the activities in question are actually carried out within the territory of the same Member State;

3. the parent undertaking holds at least 90% of the voting rights associated with shares in the subsidiary undertaking;

4. the parent undertaking must satisfy the FMA regarding the prudent management of the subsidiary undertaking and must have declared, with the consent of the competent authorities in the home Member State, that it jointly and severally guarantees the commitments entered into by the subsidiary undertaking;

5. the subsidiary undertaking is subject to supervision by the competent authorities in the home Member State pursuant to Article 24 (1) third subparagraph of Directive 2006/48/EC and is included in the consolidated supervision of the parent undertaking in accordance with the rules set forth in Directive 2006/48/EC, in particular for the purpose of calculating minimum capital requirements in accordance with Article 22 para. 1, for the control of large exposures and for the limitation of participations.
(2) Para. 1 also applies in cases where

1. the financial institution is a subsidiary undertaking of two or more parent undertakings which are authorized as credit institutions as defined in Article 4 (1) of Directive 2006/48/EC in one or more Member States and have their places of establishment in the Member States in question; and

2. the other requirements set forth in para. 1 are fulfilled.

(3) The competent authority in the home Member State must provide the FMA with the following notifications from the competent authorities in the home Member State:

1. compliance with the requirements set forth in para. 1 or para. 2;

2. the amount of own funds of the financial institution pursuant to para. 1 or 2; and

3. the consolidated solvency ratio of the financial institution’s parent credit institution(s);

4. a program of operations setting out the types of business envisaged and the structural organization of the branch;

5. the address from which documents of the financial institution can be obtained under para. 1 or 2 in Austria;

6. the names of those to be responsible for the management of the branch.

The financial institution must notify the FMA in writing of any changes in the information specified in nos. 4 to 6; the provisions governing procedure in Article 9 para. 5 apply in this context.

(4) The initial commencement of activities in Austria under the freedom to provide services requires a notification from the competent authority in the home Member State to the FMA indicating which of the activities listed in Numbers 2 to 14 of Annex I to Directive 2006/48/EC are to be carried out.

(5) Financial institutions under para. 1 or 2 which, through a branch in Austria,

1. carry out activities pursuant to Article 1 para. 1 nos. 2 to 8, 11 or 15 to 17 must comply with Articles 33 to 41, 44 paras. 3 to 6, 60 to 63, 74, 75 and 94;

2. carry out activities pursuant to Article 1 para. 2 must comply with Articles 39 para. 3, 40 and 41;

3. carry out activities pursuant to Article 1 para. 2 no. 1 must also comply with Article 75, no. 2 notwithstanding.

Depending on the business activities carried out, the other federal acts listed in Article 69 as well as the regulations and administrative rulings (Bescheide) issued on the basis of the provisions mentioned above must also be observed.
(6) Financial institutions pursuant to para. 1 which, under the freedom to provide services,

1. carry out activities pursuant to Article 1 para. 1 nos. 2 to 8, 11 or 15 to 17 in Austria
   must comply with Articles 33 to 41 and 94;

2. carry out activities pursuant to Article 1 para. 2 in Austria must comply with Articles 39
   para. 3, 40 and 41;

Depending on the business activities carried out, the other federal acts listed in Article 69 as
well as the regulations and administrative rulings (Bescheide) issued on the basis of the
provisions mentioned above must also be observed.

Article 38 (1) Credit institutions, their members, members of their governing bodies, their
employees as well as any other persons acting on behalf of credit institutions must not
divulge or exploit secrets which are revealed or made accessible to them exclusively on the
basis of business relations with customers, or on the basis of Article 75 para. 3 (banking
secrecy). If the functionaries of authorities as well as the Oesterreichische Nationalbank
acquire knowledge subject to banking secrecy requirements in the course of performing
their duties, then they must maintain banking secrecy as official secrecy; these functionaries
may only be relieved of this obligation in the cases indicated under para. 2. The obligation to
maintain secrecy applies for an indefinite period of time.
(2) The obligation to maintain banking secrecy does not apply

1. vis-à-vis public prosecutors and criminal courts in connection with criminal court proceedings on the basis of a court approval (Article 116 Criminal Procedure Code; Strafprozessordnung – StPO), and vis-à-vis the fiscal authorities in connection with initiated criminal proceedings due to willful fiscal offenses, except in the case of financial misdemeanors;

2. in the case of obligations to provide information pursuant to Article 41 paras. 1 and 2, Article 61 para. 1, Article 93 and Article 93a;

3. vis-à-vis the probate court and the court commissioner in the event of the death of a customer;

4. vis-à-vis the competent court for guardianship or tutelage matters if the customer is a minor or otherwise under tutelage;

5. if the customer grants his/her express written consent to the disclosure of secrets;

6. for general information commonly provided in the banking business on the economic situation of an undertaking, unless the undertaking expressly objects to the provision of such information;

7. where disclosure is necessary in order to resolve legal matters arising from the relationship between the credit institution and customer;

8. with regard to the reporting requirements pursuant to Article 25 para. 1 of the Inheritance and Gift Tax Act (Erbschafts- und Schenkungssteuergesetz);

9. in the case of obligations to provide information to the FMA pursuant to the Securities Supervision Act and the Stock Exchange Act.

(3) A credit institution may not invoke its banking secrecy obligations in cases where the disclosure of secrets is necessary in order to determine the credit institution’s own tax liabilities.

(4) The provisions of paras. 1 to 3 also apply to financial institutions and contract insurance undertakings with regard to Article 75 para. 3 and to protection schemes, with the exception of cooperation with other protection schemes, deposit guarantee schemes and investor compensation schemes as required by Articles 93 to 93b.

(5) (constitutional law provision) Paras. 1 to 4 may only be amended by the National Council with at least one-half of the representatives present and with a two-thirds majority of the votes cast.

Article 50 (2) If the transferee assumes the obligation to retransfer the assets at a specified time or at a time to be specified by the transferor, then the repurchase agreement is referred to as a "genuine" repurchase agreement.
(3) If the transferee merely has the right to retransfer the assets at a previously specified time or at a time to be specified by the transferee, then the repurchase agreement is referred to as a sale with an option to repurchase.

Article 74  
(1) Credit institutions and superordinate credit institutions must submit an Asset, Income and Risk Statement according to the layout set forth in the regulation issued pursuant to para. 7 to the FMA immediately after the end of each calendar quarter. In this context,

1. the asset and income statement must contain in particular information on the balance sheet, on off-balance-sheet items, on the income statement and on obligatory disclosures in the notes to the financial statements; superordinate credit institutions must prepare this information for their groups pursuant to Article 59 or Article 59a;

2. the risk statement must contain information which enables the assessment and monitoring of compliance with risk-specific due diligence obligations pursuant to Articles 39 and 39a; this information must be prepared by the superordinate credit institution.

Superordinate credit institutions must prepare the reports set forth in this paragraph for the fully consolidated foreign credit institutions in the audited consolidated financial statements pursuant to Article 59 and Article 59a.

(2) Credit institutions must submit reports to the FMA on compliance with the regulatory standards pursuant to Articles 22 to 22q, 23 to 25, 27 and 29 immediately after the end of each calendar month. These reports must comprise information on monitoring compliance with these regulatory standards as well as the information relevant to their derivation. Superordinate credit institutions must prepare these reports on behalf of their groups of credit institutions.

(3) In the reports pursuant to para. 2, credit institutions must also indicate the following:

1. with regard to large exposures pursuant to Article 27
   a) the amount and exposure value of each large exposure, calculated in accordance with Article 27 para. 2;
   b) the type of real or personal collateral furnished, if any;
   c) the statements pursuant to lit. a after adjusting for the effects of the credit risk mitigation techniques pursuant to Article 27 paras. 6, 10 and 13;
   d) the customer or group of connected customers to which the exposure is made, and the names of all entities included in the group of connected customers;
   e) if the assessment base for credit risk is calculated using the Internal Ratings Based Approach, the twenty largest exposures within the meaning of paras. 2 and 3 on a consolidated basis, not including those exposures excepted from the application of Article 27 paras. 15 and 16;
   f) for groups of connected customers, and when applying the assignment option set forth in Article 27 para. 13, the individual obligors separately (third parties, security obligors).
2. the amount of open positions with foreign exchange risk pursuant to Article 22o para. 2 no. 12 in accordance with the layout defined for these positions in Article 22o para. 5 on the basis of the power to issue regulations;
3. the determination of compliance with provisions pertaining to liquidity based on residual maturities;

4. information on the trading book pursuant to Article 22n.

Superordinate credit institutions must prepare the reports pursuant to nos. 1, 2 and 4 on behalf of their groups of credit institutions.

(4) In cases where they calculate the minimum capital requirement for operational risks using the Standardized Approach pursuant to Article 22k or using the Advanced Measurement Approach pursuant to Article 22l, superordinate credit institutions and credit institutions which are not subordinate institutions as defined in Article 30 must submit a report on the loss data collected in the course of the preceding year to the FMA immediately after the end of each calendar year. These credit institutions must comprise the threshold for loss entries which is used in each case and is to be defined internally by the institution.

(5) Credit institutions must submit reports to the FMA on company-related master data as well as the master data of the fully consolidated foreign credit institutions in the audited consolidated financial statements pursuant to Article 59 and Article 59a immediately after the end of each calendar half-year. Regardless of this requirement, credit institutions must report any changes in master data immediately. The institution’s number of employees need only be reported as of the end of each year, at the latest by January 31st of the following year.

(6) The Oesterreichische Nationalbank is to provide expert opinions on the reports pursuant to para. 2 and the regulations issued in this regard by the FMA.

(7) The FMA must issue a regulation defining the layout of the reports pursuant to paras. 1 to 5. The FMA may issue a regulation stipulating that individual items in paras. 1, 2 and 5 need only be reported on a quarterly basis. In this context, the FMA must consider the need for meaningful reporting for the purpose of ongoing monitoring of credit institutions and groups of credit institutions. In issuing this regulation, the FMA must consider the national economic interest in maintaining an efficient banking system as well as the type, scope and complexity of the transactions undertaken by credit institutions. As long as this does not hinder the FMA in the performance of its duties pursuant to this or other federal acts, the FMA may issue a regulation stipulating that the reports pursuant to paras. 1 to 5 are to be submitted exclusively to the Oesterreichische Nationalbank. Regulations issued by the FMA in accordance with this paragraph require the consent of the Federal Minister of Finance.

(8) The reports pursuant to paras. 1 to 5 must be submitted electronically and in a standardized format. These submissions must meet certain minimum requirements to be defined by FMA after consultation with the Oesterreichische Nationalbank.

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8.3. Relevant Passages of the Commercial Code (Unternehmensgesetzbuch – UGB)

Article 228 (1) Participations are shares in another undertaking that are held for the purpose of supporting one’s own business operations by means of a permanent connection with that undertaking. In this context, it is irrelevant whether or not the shares are evidenced in the form of securities. In cases of doubt, shares in a corporation or a cooperative society that account for a total of one-fifth of the nominal capital of that company are regarded as participations.

(2) Partners with unlimited liability in a registered partnership for the conduct of a commercial enterprise are always considered to own a participation in the partnership; para. 1 applies by analogy to other participations in registered partnerships for the conduct of a commercial enterprise.

(3) Affiliated undertakings within the meaning of these provisions are those undertakings to be included in the consolidated financial statements of a parent undertaking pursuant to Article 244 in accordance with the provisions on consolidation of the annual financial statements of affiliated undertakings (consolidation), where that parent undertaking, as the ultimate parent, is required pursuant to Articles 244 to 267 to prepare the most extensive consolidated financial statements, even if it fails to prepare such financial statements. This applies by analogy when the ultimate parent undertaking is domiciled abroad. Subsidiaries that are not included pursuant to Article 249 are likewise affiliated undertakings.

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8.4. Directives 2006/48/EC and 2000/46/EC

Directive 2006/48 EC:

Article 4

For the purposes of this Directive, the following definitions shall apply:

(1) "credit institution" means:

a) an undertaking whose business is to receive deposits or other repayable funds from the public and to grant credits for its own account; or
b) an electronic money institution within the meaning of Directive 2000/46/EC;

Directive 2000/46/EC:

Article 1

(1) This Directive shall apply to electronic money institutions.
(2) It shall not apply to the institutions referred to in Article 2(3) of Directive 2000/12/EC.
(3) For the purposes of this Directive:

(a) "electronic money institution" shall mean an undertaking or any other legal person, other than a credit institution as defined in Article 1, point 1, first subparagraph (a) of Directive 2000/12/EC which issues means of payment in the form of electronic money;
8.5. Relevant passages of the Securities Supervision Act (WAG – Wertpapieraufsichtsgesetz)

Article 12 (1) Investment services and activities as defined in Art. 4 para 1 no. 2 of Directive 2004/39/EC and ancillary services listed in Annex I Part B of Directive 2004/39/EC may be provided/performed by an investment firm as defined in Art. 4 para 1 no. 1 of Directive 2004/39/EC that has been authorized in another Member State in accordance with Directive 2004/39/EC in Austria through a branch or by way of freedom of providing services if it is entitled to do so under its authorization. Ancillary services may be provided only together with investment services or activities.

(2) The establishment of a branch in Austria is permissible if the competent authority in the home Member State has provided the FMA with all information on the credit institution pursuant to Article 13 para. 1 nos. 1 to 4 and para. 3.

(3) On receipt of a communication pursuant to paragraph 2 or failing such communication no later than after two months from the date of transmission of the communication by the competent authority of the home Member State, the branch may be established and commence business.

(4) Investment companies performing activities in Austria through a branch shall comply with articles 36, 38 through 59, 61 through 66 and 69 through 71 of this Federal Act and with articles 34 through 38, 40, 40a, 40b, 40d, 41 and article 93 para 8a BWG as well as with any ordinances and notifications issued based on the above provisions.

(5) The competent authority of an investment firm’s home Member State pursuant to Art. 4 para 1 no. 1 of Directive 2004/39/EC upon prior notification of the FMA shall have the right to examine branch arrangements on site to perform its obligations.

(6) Investment firms and market makers from other Member States operating an MTF may provide suitable systems in Austria to facilitate access to and use of their systems by remote users in Austria.

(7) The FMA shall apply article 18 BWG (Austrian Banking Act), with the exception of para. 1 no. 1 and paras. 4 to 6 thereof, to investment firms under para. 1, which conduct their activities in Austria via a subsidiary, with the requirement that the term "credit institution" used in article 18 BWG is replaced by the term "investment firm" under para. 1 and that these investment firms are not investment firms under article 20 paras. 2 and 3 and article 46 para. 1 of Directive 2006/49/EC.

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Annex I to Directive (EU) No. 575/2013: Classification of off-balance sheet items

1. Full risk:
   (a) guarantees having the character of credit substitutes, (e.g. guarantees for the good payment of credit facilities);
   (b) credit derivatives;
   (c) acceptances;
   (d) endorsements on bills not bearing the name of another institution;
   (e) transactions with recourse (e.g. factoring, invoice discount facilities);
   (f) irrevocable standby letters of credit having the character of credit substitutes;
   (g) assets purchased under outright forward purchase agreements;
   (h) forward deposits;
   (i) the unpaid portion of partly-paid shares and securities;
   (j) asset sale and repurchase agreements as referred to in Article 12(3) and (5) of Directive 86/635/EEC;
   (k) other items also carrying full risk.

2. Medium risk:
   (a) trade finance off-balance sheet items, namely documentary credits issued or confirmed (see also "Medium/low risk");
   (b) other off-balance sheet items:
      (i) shipping guarantees, customs and tax bonds;
      (ii) undrawn credit facilities (agreements to lend, purchase securities, provide guarantees or acceptance facilities) with an original maturity of more than one year;
      (iii) note issuance facilities (NIFs) and revolving underwriting facilities (RUFs);
      (iv) other items also carrying medium risk and as communicated to EBA.

3. Medium/low risk:
   (a) trade finance off-balance sheet items:
      (i) documentary credits in which underlying shipment acts as collateral and other self-liquidating transactions;
      (ii) warranties (including tender and performance bonds and associated advance payment and retention guarantees) and guarantees not having the character of credit substitutes;
      (iii) irrevocable standby letters of credit not having the character of credit substitutes;
   (b) other off-balance sheet items:
      (i) undrawn credit facilities which comprise agreements to lend, purchase securities, provide guarantees or acceptance facilities with an original maturity of up to and including one year which may not be canceled unconditionally at any time without notice or that do not effectively provide for automatic cancellation due to deterioration in a borrower’s creditworthiness;
      (ii) other items also carrying medium/low risk and as communicated to EBA.

4. Low risk:
   (a) undrawn credit facilities comprising agreements to lend, purchase securities, provide guarantees or acceptance facilities which may be canceled unconditionally at any time without notice, or that do effectively provide for automatic cancellation due
to deterioration in a borrower’s creditworthiness. Retail credit lines may be considered as unconditionally cancellable if the terms permit the institution to cancel them to the full extent allowable under consumer protection and related legislation; (b) undrawn credit facilities for tender and performance guarantees which may be canceled unconditionally at any time without notice, or that do effectively provide for automatic cancellation due to deterioration in a borrower’s creditworthiness; and (c) other items also carrying low risk and as communicated to EBA.

Annex I to Directive (EU) No. 575/2013: Types of derivatives

1. Interest-rate contracts:
   (a) single-currency interest rate swaps;
   (b) basis-swaps;
   (c) forward rate agreements;
   (d) interest-rate futures;
   (e) interest-rate options purchased;
   (f) other contracts of similar nature.

2. Foreign-exchange contracts and contracts concerning gold:
   (a) cross-currency interest-rate swaps;
   (b) forward foreign-exchange contracts;
   (c) currency futures;
   (d) currency options purchased;
   (e) other contracts of a similar nature;
   (f) contracts of a nature similar to (a) to (e) concerning gold.

3. Contracts of a nature similar to those in points 1(a) to (e) and 2(a) to (d) of this Annex concerning other reference items or indices. This includes as a minimum all instruments specified in points 4 to 7, 9 and 10 of Section C of Annex I to Directive 2004/39/EC not otherwise included in point 1 or 2 of this Annex.
8.7. BOP Reporting Regulation 1/2013

8.7.1. Annex A – Definitions

Nonresident

A nonresident is an entity or person as defined by Article 1 paragraph 1 (1) of the Foreign Exchange Control Act.

Custody account

The reporting resident custodians supply data on holdings for their own account and customer accounts.

Therefore, the custodian’s own securities holdings (and related receipts and deliveries) that are held in custody by other reporting custodians must not be included in the report of the safekeeping custodian.

The following report categories are defined for own holdings:

- [D01] Securities held for own account (excluding participations)
- [D02] Participations held for own account in the form of securities
- [D03] Holdings related to (own) genuine securities sale and repurchase transactions and securities lending transactions

Customer accounts of residents are to be broken down into the following report categories:

- [D04] MFI money market funds (according to the OeNB’s list of MFIs)
- [D05] Nonfinancial corporations
- [D06] Investment funds (excluding MFI money market funds) under the Investment Fund Act (Investmentfondsgesetz) and real estate investment funds under the Real Estate Investment Fund Act (Immobilienfondsgesetz)
- [D07] Severance funds under the Act on Severance and Retirement Funds for Salaried Employees and Self-Employed Persons according to Betriebliches Mitarbeiter- und Selbständigenvorsorgegesetz (BMSVG)
- [D08] Other financial corporations
- [D09] activities auxiliary to financial intermediation as well as own financial institutions and participations (including private foundations of savings banks)
- [D10] Insurance corporations pursuant Art 1 par 1 of to the Insurance Companies Supervision Act (Versicherungsaufsichtsgesetz) and resident branches of non-resident insurances corporations
- [D11] Pension funds pursuant to Pension Fund Act (Pensionskassengesetz)
- [D12] Central government
- [D13] Regional government (including regional funds, regional chambers, etc.)
- [D14] Local government
- [D15] Social security funds
- [D16] Liberal professions and own-account workers
• [D17] Other households
• [D18] Nonprofit institutions serving households (excluding private foundations)
• [D19] Private foundations under the Private Foundations Act (Privatstiftungsgesetz) excluding private foundations of savings banks

Customer accounts of nonresidents are to be broken down into the following report categories:

• [D20] Foreign institutional investors excluding central banks
• [D21] Nonresident households
• [D22] Foreign nonfinancial depositors (excluding households and local authorities)
• [D24] Foreign local authorities (federal, regional and local governments) and foreign central banks including Sovereign Wealth Funds

If there are still any anonymous investors, they are to be assigned to the custody account “Other households.” Reports under the reporting category D03 are to be made only if genuine securities sale and repurchase transactions and securities lending transactions are reported as stock changes and payments received and made in reporting category D01.

The breakdown of the counterparty in genuine securities sale and repurchase transactions and securities lending transactions is identical; under D00, only resident custodians are to be listed, and D01 to D03 does not apply to this report.

**Direct Investment**

Direct investment is the participation of a natural or legal person (direct investor) residing in country A in an enterprise (direct investment enterprise) residing in country B with the objective of establishing long-term economic relations and influencing the management of the enterprise (see Article 228 Commercial Code – Handelsgesetzbuch). It includes, in particular, equity capital of profit-oriented legal persons, partnerships and civil-law associations as well as atypical. Likewise, it covers investment in branches, establishments or operational facilities that are legally not independent.

Outward direct investment refers to an investment of a resident in a nonresident enterprise.

Inward direct investment refers to an investment of a nonresident in a resident enterprise.

For the purpose of compiling the balance of payments, a direct investment relationship exists if the cross-border participation equals or exceeds 10% of the voting equity capital.

For determining their direct investment relationships, credit institutions may use the definitions contained in part A1b (participations and shares) of the Asset, Income and Risk Statement (Article 74 Banking Act).

A direct participation is characterized by the investor holding a direct stake in the equity capital (nominal capital) of the direct investment enterprise without the involvement of a holding company or another enterprise.
An indirect participation is characterized by a direct investment relationship without a direct participation:

- for outward direct investment, all participations abroad held by the nonresident direct investment enterprise as well as all participations abroad held by residents through third-party residents, and
- for inward direct investment, all group enterprises not associated with the resident direct investment enterprise by direct capital linkages.

Direct Investment Transactions

Direct investment transactions comprise every equity investment or disinvestment, profit distributions, and the purchase/sale of shares. It is irrelevant whether equity transactions are effected by means of cash or noncash contributions, stock swaps or conversion of debt, etc.

Equity reduction as a result of the liquidation of an enterprise also qualifies as a direct investment transaction.

The purchase/sale of shares is the increase or decrease of an investor’s share in nominal capital. The purchase/sale price has to be reported in the case of the sale of shares in a nonresident direct investment enterprise or in a resident enterprise held by a nonresident. If an inward investment is made in a resident enterprise obligated to report, either in the form of

- the resident owner selling shares in the reporting enterprise to a nonresident,
- or in the form of the nonresident owner selling shares in the reporting enterprise to another nonresident,
- or in the form of the nonresident owner selling shares in the reporting enterprise to a resident

without the reporting enterprise being informed of the purchase/sale price, or if the acquisition of this information involves an unreasonable effort, by way of exception, the current (book value) share of equity of the reporting direct investment enterprise may be reported as a transaction value.

Profit distribution means the profits received from a nonresident direct investment enterprise or received from a nonresident direct investor. Distributed profits are to be reported before deduction of any taxes and fees.
Securities Sale and Repurchase Transactions

Sale and repurchase transactions are transactions under which a natural or legal person (transferor) transfers assets owned to another natural or legal person (transferee) against payment of a specified amount, subject to an agreement that the same assets will subsequently be transferred back to the transferor against payment of the price paid or another specified amount.

If the transferee undertakes to return the assets on a date specified or to be specified by the transferor, the transaction is deemed a genuine sale and repurchase transaction (Article 50 para. 2 Banking Act). In the balance of payments statistics, genuine sale and repurchase transactions shall be displayed as loans between transferor and transferee. The stock data of the underlying transaction remain unchanged.

If the transferee merely has the right to retransfer the assets at a previously specified time or at a time to be specified by the transferee, then the repurchase agreement is referred to as a sale with an option to repurchase (Article 50 para. 3 Banking Act) Nongenuine sale and repurchase transactions are to be reported as securities purchases or sales.

Genuine sale and repurchase transactions in which the assets transferred are securities are generally considered to be repurchase agreements.

In an economic sense, repurchase agreements can be described as simple cash advances backed by securities (securitized cash advances). The difference to unsecured cash advances is that the “borrower” (securities issuer) in a repurchase transaction provides collateral – usually in the form of securities – to the “lender” (securities buyer). Once the transaction is completed, the collateral is returned to the “borrower.” The collateral serves primarily as security for the “lender” against default by the “borrower.” If a counterparty defaults on a transaction, the securities serving as collateral can be sold on the market to recover the amount lent. However, from a legal perspective a repurchase transaction differs from a securitized “cash advance” in terms of the underlying legal relationships (sale and repurchase agreement). The “borrower” (securities issuer) is designated as the seller, and the “lender” (securities holder) as the buyer. From the seller’s perspective, the transaction is a repurchase agreement, i.e. it involves the sale and repurchase of securities. However, from the buyer’s perspective it is a reverse repurchase agreement (reverse repo), i.e. a purchase and resale of securities. Ownership of the securities is transferred in full from the seller to the buyer.

“Sell-and-buy-back” or “buy-and-sell-back” transactions generally evidence similar characteristics as (reverse) repurchase agreements. They are therefore treated the same as (reverse) repurchase agreements when collecting statistics or compiling reports.
**Financial Derivatives**


Financial derivatives (domestic and foreign) that are traded on a stock exchange, such as standardized options and futures to which ISINs have been allocated, are to be included in this report and are definitely not to be included in the Report on Portfolio Investment under item 3.

Derivative securities or securitized financial derivatives such as warrants, certificates (such as guarantee certificates, index certificates or turbo certificates), securities with embedded financial derivatives (such as reverse convertible bonds, index bonds, convertible bonds or exchangeable bonds, credit-linked notes) and similar leveraged products structured as securities not held in custody by resident custodians are to be included in the Report on Portfolio Investment under item 3.

**Maturity**

“Short-term” refers to all financial instruments with an original maturity of up to and including one year.

“Long-term” refers to all financial instruments with an original maturity of more than one year.

**Trade Credit**

A trade credit is a loan that a supplier of services or goods grants to its customer by allowing payment within a certain period of time after delivery of the good or service. A trade credit also exists when a customer makes payments to the supplier of goods or services in advance to the delivery of the good or service.

**Residents**

A resident is an entity or person as defined by Article 1 paragraph 1 (1) of the Foreign Exchange Control Act.
Resident Custodians

Resident custodians include:

- resident MFIs, excluding money market funds,
- resident credit institutions under the terms of Article 1 Banking Act that are not MFIs but hold securities in custody and administrate them for third parties (custody business – Article 1 para. 1 no. 5 Banking Act),
- resident branches of investment firms under Article 12 Securities Supervision Act (WAG), and
- resident branches of credit and financial institutions from the Member States (Articles 9 and 11 Banking Act) that hold in custody and administrate securities for third parties (custody business – Article 1 para. 1 no. 5 Banking Act).

Resident Noncustodians

Resident noncustodians are all resident natural and legal persons that are not resident custodians, such as enterprises, individuals, insurance companies, pension funds, employee pension funds, investment companies, central, regional and local governments, etc.

ISIN

The International Securities Identification Number defined in standard ISO 6166 of the International Organization for Standardization is a code identifying securities. The responsibility for assigning valid ISINs lies with National Numbering Agencies (NNAs); the Austrian NNA is the Oesterreichische Kontrollbank (OeKB). The validity of an ISIN depends on the database of the Association of NNAs (ANNA).

Monetary Financial Institution (MFI)

Monetary financial institutions (MFIs) include:

- credit institutions as defined in Article 4(1) of Banking Directive 2006/48/EC and electronic money institutions within the meaning of Directive 2000/46/EC

all other financial institutions as defined in Community law domiciled in the euro area whose business is to receive deposits and/or close substitutes for deposits from entities other than MFIs, and, for their own account (at least in economic terms), to grant credits and/or make investments in securities.
Pension funds

Pension funds are companies entitled to enter into pension fund transactions under Article 1(1) of the Pension Fund Act (Pensionskassengesetz).

Portfolio Investment

Portfolio investment covers investment in the following domestic and foreign securities unless they serve to create direct investments (see item 2):

- Shares and other equity

These include, for example:

- common and preferred stock,
- rights issues,
- profit-sharing certificates, participation certificates,
- shares in mutual funds and real estate investment funds.

- Debt securities

These include, for example:

- straight bonds,
- zero-coupon bonds,
- floating rate notes,
- perpetual bonds (fixed-rate bonds that are not redeemable),
- federal treasury bills and notes,
- Commercial papers,
- certificates of deposit,
- medium-term bonds (Kassenobligationen),
- registered bonds,
- mortgage bonds (Pfandbriefe), asset-backed securities.

The Report on Portfolio Investment must also include warrants, certificates (such as guarantee certificates, index certificates or turbo certificates), securities with embedded financial derivatives (such as reverse convertible bonds, index bonds, convertible bonds or exchangeable bonds, credit-linked notes) and similar leveraged products structured as securities (such financial instruments are frequently referred to as derivatives or as securitized derivatives).
Domestic securities are securities (denominated in euro or other currencies) whose issuer is domiciled in Austria. The place of issue is not relevant for this attribution.

Foreign securities are securities (denominated in euro or other currencies) whose issuer is domiciled abroad. The place of issue is not relevant for this attribution.

The following instruments are not to be reported as portfolio investment:

- Nonsecuritized derivatives such as options, futures, swaps and similar products are not to be included even if they have an ISIN number.
- Borrowers’ note loans,
- checks,
- Promissory note.

**Other Investment**

Other investment (OI) includes all financial transactions (claims and liabilities) between residents and nonresidents that are not covered by direct investment, portfolio investment or financial derivatives.

It includes credits and loans, bank deposits, settlement accounts (also for cash pooling), finance leases as well as other claims and liabilities (fiduciary transactions, ABS (asset-backed securities) transactions, etc.) on the one hand, and suppliers’ credits (extended and/or received) on the other hand. In addition, the Report on Other Investment must also include participations of less than 10% in enterprises that are not purchased in the form of securities, i.e. not in the form of portfolio investment, and other cross-border equity investment such as limited shares of nonresidents or in nonresident enterprises.

**Capital Transfers**

Capital transfers cover the following transactions:

- transfer of assets without consideration, for example, in the context of inheritances, dowries, gifts, the establishment of foundations, charities, scientific, religious or cultural institutions, inclusive of all taxes and levies related to such capital transfers, and

transfer for consideration of nonfinancial, nonproduced assets, for example transfer of market shares, customer bases, delivery rights and distribution rights; Furthermore, transfer fees for professional athletes.
Securities

Securities are certificates evidencing property rights, the exercise and transfer of which is linked to possession of the certificate. Not only do securities serve as evidence (similar to borrowers’ note loans); they cannot be separated from the rights they establish. Holders of securities may exercise their rights ensuring from the certificate or transfer such rights to others.

Securities Lending

(Genuine) securities lending is an arrangement whereby securities are transferred for a certain period of time, or indefinitely, in return for a commission (due at the end of the lending period), subject to the condition that the same number of securities of the same type and quality will be returned at the end of the lending period. The securities are supplied to the borrower’s custody account (and are therefore removed from the lender’s account) but remain on the lender’s balance sheet. These types of transactions are generally triggered by the securities side.

Interest Income and Expenditure and Similar Income and Expenditure

Interest-like income and expenditure are deemed interest income unless they are to be reported in the context of services (financial services). Interest-like income and expenditure are revenues and costs that are not called “interest” or “discount,” but mainly constitute the price for the provision of funds or are directly related thereto. The criterion of classification is not whether, for example, time periods are taken into account in the calculation, but whether interest-like income and expenditure serve mainly to compensate for capital provided by or services rendered by the credit institution or third parties.

Interest income and expenditure includes leasing income and expenditure if the leasing claims and liabilities have been recognized in balance sheets.

Income and expenditure on investments in enterprises of less than 10% also belong to this category.

Interest Income and Interest Expense

Interest income and interest expense includes all income and expenditure under cross-border other investment that a nonresident credits to a resident or vice versa within a specified period,

such as income and expenditure related to credits and loans extended or received, reverse repos and repos, as well as demand or fixed-term deposits made or taken.
Interest always has to be reported gross, i.e. before deducting any income tax or fees.

In the case of interest receivable on syndicated loans, the respondent only has to report the interest receivable on his own share, never the interest receivable on the shares of the other syndicate members irrespective of whether the respondent is the syndicate leader or not.

With regard to export credits pursuant to the Export Guarantees Act (Ausfuhrförderungsgesetz) for which the guarantee was already taken up (contributions or damages paid by the Oesterreichische Kontrollbank (OeKB) for the account of the federal government), both the respondent’s own share in the interest payable or paid and the interest share of the federal government or the OeKB arising from the damages (contribution) paid is to be reported.

For claims under provisioned loans, interest has to be reported only if it has actually been entered in the books. It is not necessary to calculate interest on which the respondent has a legal claim but that is no longer included in the internal systems of the respondent. Interest on loans written off that the debtor can no longer repay and that are no longer included in the accounts is not to be reported.
## 8.7.2. Annex B – Templates

### Direct Investment

Direct investment transaction report, D1: Annex 1

<table>
<thead>
<tr>
<th><strong>Report on Direct Investment Transactions</strong></th>
<th><strong>D1</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Information on the resident/respondent:</strong></td>
<td>Annex 1</td>
</tr>
<tr>
<td>OeNB ID number</td>
<td></td>
</tr>
<tr>
<td>Company name as in the Commercial Register/first name, last name and date of birth</td>
<td></td>
</tr>
<tr>
<td>Address (street, postal code, town)</td>
<td></td>
</tr>
<tr>
<td><strong>Information on the report:</strong></td>
<td></td>
</tr>
<tr>
<td>Reporting period</td>
<td></td>
</tr>
<tr>
<td>Error report qualifier</td>
<td></td>
</tr>
<tr>
<td><strong>Information on the nonresident direct investment enterprise/direct investor:</strong></td>
<td></td>
</tr>
<tr>
<td>OeNB ID number</td>
<td></td>
</tr>
<tr>
<td>Name of the nonresident entity</td>
<td></td>
</tr>
<tr>
<td>Tax ID or commercial register number</td>
<td></td>
</tr>
<tr>
<td><strong>Information on the type of direct investment transaction/participation:</strong></td>
<td></td>
</tr>
<tr>
<td>(A) Equity investments</td>
<td></td>
</tr>
<tr>
<td>(B) Equity disinvestments</td>
<td></td>
</tr>
<tr>
<td>(C) Purchase of shares (Mergers &amp; Acquisitions)</td>
<td></td>
</tr>
<tr>
<td>(D) Sale of shares (Mergers &amp; Acquisitions)</td>
<td></td>
</tr>
<tr>
<td>(E) Profit distribution</td>
<td></td>
</tr>
<tr>
<td>(F) Equity disinvestment in connection with a liquidation</td>
<td></td>
</tr>
<tr>
<td>Direct investment transaction value in euro</td>
<td></td>
</tr>
<tr>
<td>Share in equity capital (nominal capital) per transaction in euro</td>
<td></td>
</tr>
<tr>
<td>Share in equity capital (nominal capital) per transaction in percent to the first decimal place</td>
<td></td>
</tr>
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</table>
### Report on Primary Data of Outward Direct Investment Participations

<table>
<thead>
<tr>
<th>Information on the resident/respondent:</th>
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</tr>
</thead>
<tbody>
<tr>
<td>OeNB ID number</td>
<td></td>
</tr>
<tr>
<td>Company name as in the Commercial Register/first name, last name and date of birth</td>
<td></td>
</tr>
<tr>
<td>Address (street, postal code, town)</td>
<td></td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Information on the nonresident direct investment enterprise:</th>
<th>D2</th>
</tr>
</thead>
<tbody>
<tr>
<td>OeNB ID number</td>
<td></td>
</tr>
<tr>
<td>Company name</td>
<td></td>
</tr>
<tr>
<td>Address (street, postal code, town)</td>
<td></td>
</tr>
<tr>
<td>Country</td>
<td></td>
</tr>
<tr>
<td>Tax ID or commercial register number</td>
<td></td>
</tr>
<tr>
<td>Legal form</td>
<td></td>
</tr>
<tr>
<td>NACE 2008[^16]</td>
<td></td>
</tr>
<tr>
<td>Description of core business activities</td>
<td></td>
</tr>
<tr>
<td>Type of business</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Information on the participation:</th>
<th>D2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is the participation direct or indirect?</td>
<td></td>
</tr>
<tr>
<td>Motive for participation</td>
<td></td>
</tr>
<tr>
<td>Is the purpose of the participation to establish a new enterprise?</td>
<td></td>
</tr>
<tr>
<td>Year of initial participation</td>
<td></td>
</tr>
</tbody>
</table>

If the investment relates to the purchase of shares in a nonresident enterprise, the domestic seller is to be indicated here:

<table>
<thead>
<tr>
<th>Company name/first name, last name</th>
<th>D2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address (street, postal code, town)</td>
<td></td>
</tr>
<tr>
<td>Country</td>
<td></td>
</tr>
<tr>
<td>Tax ID or commercial register number</td>
<td></td>
</tr>
</tbody>
</table>

[^16]: Alternatively, provide information in the data fields “Description of core business activities” and “Type of business.”
Report on Primary Data of Inward Direct Investment Participations, D3: Annex 3

<table>
<thead>
<tr>
<th>Information on the resident/respondent:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>OeNB ID number</td>
<td></td>
</tr>
<tr>
<td>Company name</td>
<td></td>
</tr>
<tr>
<td>Address (street, postal code, town)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Information on the nonresident direct investor:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>OeNB ID number</td>
<td></td>
</tr>
<tr>
<td>Company name/first name, last name and date of birth</td>
<td></td>
</tr>
<tr>
<td>Address (street, postal code, town)</td>
<td></td>
</tr>
<tr>
<td>Country</td>
<td></td>
</tr>
<tr>
<td>Tax ID or commercial register number</td>
<td></td>
</tr>
<tr>
<td>NACE 2008</td>
<td></td>
</tr>
<tr>
<td>Description of core business activities</td>
<td></td>
</tr>
<tr>
<td>Type of business</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Information on the participation:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Is the participation direct or indirect?</td>
<td></td>
</tr>
<tr>
<td>Motive for participation</td>
<td></td>
</tr>
<tr>
<td>Is the purpose of the participation to establish a new enterprise?</td>
<td></td>
</tr>
<tr>
<td>Year of initial participation</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>If the investment relates to the purchase of shares in a nonresident enterprise, the foreign seller is to be indicated here:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Company name/first name, last name</td>
<td></td>
</tr>
<tr>
<td>Address (street, postal code, town)</td>
<td></td>
</tr>
<tr>
<td>Country</td>
<td></td>
</tr>
<tr>
<td>Tax ID or commercial register number</td>
<td></td>
</tr>
</tbody>
</table>

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17 Alternatively, provide information in the data fields “Description of core business activities” and “Type of business.”
# Stocks of Foreign Direct Investment in Austria and Determination of Foreign Business Divisions in Austria for 20.., D6 (Annex 18)

<table>
<thead>
<tr>
<th>Stocks of Foreign Direct Investment in Austria and Determination of Foreign Business Divisions in Austria for 20..</th>
<th>D6 Annex 18</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Primary data:</strong></td>
<td></td>
</tr>
<tr>
<td>OeNB ID number</td>
<td></td>
</tr>
<tr>
<td>Current company name as in the commercial register</td>
<td></td>
</tr>
<tr>
<td>Current address (street, postal code, town)</td>
<td></td>
</tr>
<tr>
<td>Delivery address</td>
<td></td>
</tr>
<tr>
<td>Contact person (name, telephone, fax, e-mail)</td>
<td></td>
</tr>
<tr>
<td><strong>Reporting obligation:</strong></td>
<td></td>
</tr>
<tr>
<td>Did at least one nonresident hold 10% of more of the reporting enterprise’s capital on December 31 of the reporting year?</td>
<td></td>
</tr>
<tr>
<td><strong>Information on the respondent:</strong></td>
<td></td>
</tr>
<tr>
<td>Is the reporting enterprise controlled by a nonresident entity?</td>
<td></td>
</tr>
<tr>
<td>In the event of nonresident control, please enter the country of residence of the group headquarters (if not ascertainable, please enter “XX”).</td>
<td></td>
</tr>
<tr>
<td>Legal form of the reporting entity (listed joint stock corporation (AG)/other legal form)</td>
<td></td>
</tr>
<tr>
<td>If the reporting enterprise is a listed stock corporation, please enter the market value of the enterprise as of December 31 of the reporting year.</td>
<td></td>
</tr>
<tr>
<td><strong>Average number of employees of all affiliated enterprises in Austria</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Intragroup foreign trade:</strong></td>
<td></td>
</tr>
<tr>
<td>Intragroup export and intra-Community supply of goods</td>
<td></td>
</tr>
<tr>
<td>Intragroup export and intra-Community supply of services</td>
<td></td>
</tr>
<tr>
<td>Intragroup import and intra-Community purchase of goods</td>
<td></td>
</tr>
<tr>
<td>Intragroup import and intra-Community purchase of services</td>
<td></td>
</tr>
<tr>
<td><strong>Other information:</strong></td>
<td></td>
</tr>
<tr>
<td>Claims against nonresident affiliated enterprises</td>
<td></td>
</tr>
<tr>
<td>Liabilities to nonresident affiliated enterprises</td>
<td></td>
</tr>
<tr>
<td>Payments for patents and licenses received from nonresident ultimate parent enterprises</td>
<td></td>
</tr>
<tr>
<td>Payments for management services received from nonresident ultimate parent enterprises</td>
<td></td>
</tr>
<tr>
<td><strong>Primary data of nonresident shareholders:</strong></td>
<td></td>
</tr>
<tr>
<td>OeNB ID number</td>
<td></td>
</tr>
<tr>
<td>Current company name or first and last name/date of birth/address of private individuals</td>
<td></td>
</tr>
<tr>
<td>Share</td>
<td></td>
</tr>
<tr>
<td>Country (ISO code)</td>
<td></td>
</tr>
<tr>
<td>Sector</td>
<td></td>
</tr>
<tr>
<td>UBO country</td>
<td></td>
</tr>
<tr>
<td><strong>Information on Austrian joint stock corporations controlled directly or indirectly (affiliated enterprises):</strong></td>
<td></td>
</tr>
<tr>
<td>OeNB ID number</td>
<td></td>
</tr>
<tr>
<td>Current company name and location</td>
<td></td>
</tr>
<tr>
<td>Share</td>
<td></td>
</tr>
</tbody>
</table>
Stocks of Austrian Direct Investment Abroad and Determination of Foreign Business Divisions of Resident Enterprises for 20.., D7 (Annex 19)

<table>
<thead>
<tr>
<th>Stocks of Austrian Direct Investment Abroad and Determination of Foreign Business Divisions of Resident Enterprises for 20..</th>
<th>D7 Annex 19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Primary data:</strong></td>
<td></td>
</tr>
<tr>
<td>OeNB ID number</td>
<td></td>
</tr>
<tr>
<td>Current company name as in the commercial register in the case of private individuals</td>
<td></td>
</tr>
<tr>
<td>Current address (street, postal code, town)</td>
<td></td>
</tr>
<tr>
<td>Delivery address</td>
<td></td>
</tr>
<tr>
<td>Contact person (name, telephone, fax, e-mail)</td>
<td></td>
</tr>
<tr>
<td><strong>Reporting obligation:</strong></td>
<td></td>
</tr>
<tr>
<td>Did the respondent hold a stake of 10% or more in at least one nonresident enterprise on December 31 of the reporting year?</td>
<td></td>
</tr>
<tr>
<td>If so, was the reporting threshold for the stake (EUR 100,000 in nominal capital) or for total assets (EUR 10 million) in the nonresident enterprise reached?</td>
<td></td>
</tr>
<tr>
<td><strong>Information on the respondent:</strong></td>
<td></td>
</tr>
<tr>
<td>Is the reporting enterprise controlled by a nonresident entity?</td>
<td></td>
</tr>
<tr>
<td>In the event of nonresident control, please enter the country of residence of the group headquarters (if not ascertainable, please enter “XX”).</td>
<td></td>
</tr>
<tr>
<td>Average number of employees of all affiliated enterprises in Austria</td>
<td></td>
</tr>
<tr>
<td><strong>Intragroup foreign trade:</strong></td>
<td></td>
</tr>
<tr>
<td>Intragroup export and intra-Community supply of goods</td>
<td></td>
</tr>
<tr>
<td>Intragroup export and intra-Community supply of services</td>
<td></td>
</tr>
<tr>
<td>Intragroup import and intra-Community supply of goods</td>
<td></td>
</tr>
<tr>
<td>Intragroup import and intra-Community supply of services</td>
<td></td>
</tr>
<tr>
<td><strong>Other information:</strong></td>
<td></td>
</tr>
<tr>
<td>Claims against nonresident affiliated enterprises</td>
<td></td>
</tr>
<tr>
<td>Liabilities to nonresident affiliated enterprises</td>
<td></td>
</tr>
<tr>
<td><strong>Information on the nonresident enterprise</strong></td>
<td></td>
</tr>
<tr>
<td>OeNB ID number</td>
<td></td>
</tr>
<tr>
<td>Current company name and address</td>
<td></td>
</tr>
<tr>
<td>Country of residence</td>
<td></td>
</tr>
<tr>
<td>Motive of investment</td>
<td></td>
</tr>
<tr>
<td>Green Field investment</td>
<td></td>
</tr>
<tr>
<td>Year of participation</td>
<td></td>
</tr>
<tr>
<td>Share of the respondent in the equity capital of the nonresident enterprise</td>
<td></td>
</tr>
<tr>
<td>Sector as specified in the attached list of sectors</td>
<td></td>
</tr>
<tr>
<td>Legal form (listed joint stock corporation (AG)/unlisted joint stock corporation (AG)/other legal form)</td>
<td></td>
</tr>
<tr>
<td>If the nonresident enterprise is a listed stock corporation, please enter the market value of the enterprise as of December 31 of the reporting year.</td>
<td></td>
</tr>
<tr>
<td>Average number of employees in the reporting year</td>
<td></td>
</tr>
<tr>
<td>Sales revenue</td>
<td></td>
</tr>
<tr>
<td>Foreign trade:</td>
<td></td>
</tr>
<tr>
<td>Export and intra-Community supply of goods to the respondent</td>
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</tr>
<tr>
<td>-------------------------------------------------------------</td>
<td>---</td>
</tr>
<tr>
<td>Export and intra-Community supply of services to the respondent</td>
<td></td>
</tr>
<tr>
<td>Import and intra-Community purchase of goods from the respondent</td>
<td></td>
</tr>
<tr>
<td>Import and intra-Community purchase of services from the respondent</td>
<td></td>
</tr>
<tr>
<td>Other information:</td>
<td></td>
</tr>
<tr>
<td>Payments for patents and licenses received from the respondent</td>
<td></td>
</tr>
<tr>
<td>Payments for management services received from the respondent</td>
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<td>Balance sheet figures (equity and liabilities):</td>
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<td>Equity capital</td>
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<td>Reserves</td>
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<td>Net income/net loss (–) for the year</td>
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<tr>
<td>Profit/loss (–) brought forward from the previous year</td>
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<td>Total equity</td>
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<td>Liabilities</td>
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<td>Other items of equity and liabilities</td>
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<td>Operating result</td>
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<td>Financial result</td>
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<td>Result from ordinary activities</td>
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<td>Extraordinary result</td>
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<td>Net income for the year/net loss for the year (–)</td>
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<td>Transfers to (–)/reversals of reserves</td>
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<td>Profit/loss (–) brought forward from the previous year</td>
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<td>Net retained profits/net accumulated losses (–)</td>
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<td>Consolidated income statement figures (if consolidated financial statements are prepared for the nonresident enterprise):</td>
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<td>Consolidated result from ordinary activities</td>
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<td>Current company name and address</td>
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<td>Number of employees</td>
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<td>Country (ISO code)</td>
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Portfolio Investment

Report on Securities Held by Resident Custodians, P1: Annex 4

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<td>Receipts with countervalue</td>
<td>Nominal value/units held</td>
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<td>Euro value</td>
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<td>Accrued interest</td>
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<td>Receipts without countervalue</td>
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<td>Receipts without stock changes</td>
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<td>Accrued interest</td>
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<td>Deliveries without stock changes</td>
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<td>Market value in euro</td>
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Account Holder Report for Resident Custodians, P6: Annex 4a

| Account Holder Report for Resident Custodians | P6  
| Information on the resident/respondent: | Annex 4a |
| OeNB ID number | |
| Information on the report: | |
| Reporting period | |
| Error report-supplementary report qualifier | |
| Custody account | |
| Account Holder OeNB ID number | |
| Account Holder name | |
| Account Holder country of residence | |
| Account Holder address | |
| Company register number | |
| Custodian reference specific to the Account Holder | |
# Report on Securities Holdings – Securities Not Held in Custody by Resident Custodians, P2: Annex 5

## Report on Securities Holdings

**Securities Not Held in Custody by Resident Custodians**

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<td>Nominal value/units held qualifier</td>
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<tr>
<td>Receipts with countervalue</td>
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<td>End-of-period holdings</td>
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### Report on Securities Received and Delivered and of Security Holdings under Genuine Securities Sale and Repurchase Agreements and Securities Lending Agreements:

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| Error report/supplementary report qualifier |  |
| Sector of the counterparty               |  |
| Country of the counterparty              |  |

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<th>Receipts/deliveries</th>
<th>Nominal value/units held</th>
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<td>Euro value</td>
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<p>| Receipts/deliveries qualifier |  |
| Holdings nominal value/units held |  |
| Value date                      |  |</p>
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<td>Receipts without countervalue</td>
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Report on Primary Data for Internal Securities Identification Numbers, P5: Annex 8

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Other Investment

Report on Other Investment Claims and/or Liabilities, S1/S2: Annex 9

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<th>Remission of debt and irrecoverable claims</th>
<th>Stocks at the end of the reporting period</th>
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<td>Settlement accounts, clearing accounts, cash pooling accounts</td>
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<td>Short-term loans</td>
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<td>Long-term loans</td>
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<tr>
<td>Past-due claims</td>
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<tr>
<td>Claims under reverse-repos</td>
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<td>Claims under finance leases</td>
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<td>Short-term deposits</td>
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<td>Long-term deposits</td>
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<td>Participations of less than 10% in other enterprises</td>
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<td>Other short-term claims</td>
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<th>Debt forgiveness and irrecoverable liabilities</th>
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<td>Long-term loans</td>
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<td>Past-due liabilities</td>
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<td>Liabilities under repos</td>
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<td>Long-term deposits</td>
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# Report on Other Investment Claims on and/or Liabilities to Nonresident Affiliated Enterprises, S3/S4: Annex 10

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<td>OeNB ID number</td>
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<tr>
<td>Company name</td>
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<tr>
<td>Address (street, postal code, town)</td>
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<td>Country</td>
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<tr>
<td>Tax ID or commercial register number</td>
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<tr>
<td>Claims (S3)</td>
<td>Remission of debt and irrecoverable claims</td>
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<tr>
<td>Settlement accounts, clearing accounts, cash pooling accounts</td>
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<tr>
<td>Short-term loans</td>
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<tr>
<td>Long-term loans</td>
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</tr>
<tr>
<td>Past-due claims</td>
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<tr>
<td>Claims under reverse-repos</td>
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</tr>
<tr>
<td>Claims under finance leases</td>
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</tr>
<tr>
<td>Overnight deposits</td>
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<tr>
<td>Short-term deposits</td>
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<tr>
<td>Long-term deposits</td>
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</tr>
<tr>
<td>Participations of less than 10% in other enterprises</td>
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<tr>
<td>Other short-term claims</td>
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<tr>
<td>Other long-term claims</td>
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<tr>
<td>Liabilities (S4)</td>
<td>Debt forgiveness and irrecoverable liabilities</td>
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<tr>
<td>Short-term loans</td>
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<td>Long-term loans</td>
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<tr>
<td>Past-due liabilities</td>
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<tr>
<td>Liabilities under repos</td>
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<tr>
<td>Liabilities under finance leases</td>
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<tr>
<td>Short-term deposits</td>
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<td>Long-term deposits</td>
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<td>Participations of less than 10% in other enterprises</td>
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<td>Other short-term liabilities</td>
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<td>Other long-term liabilities</td>
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## Report on Other Investment Claims and/or Liabilities under Trade Credits

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<th>Information on the resident/respondent:</th>
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<td>Error report qualifier</td>
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<table>
<thead>
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<th>Information on the nonresident:</th>
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<td>Country</td>
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### Claims (SA)

<table>
<thead>
<tr>
<th>Short-term trade credits</th>
<th>Remission of debt and irrecoverable claims</th>
<th>Stocks at the end of the reporting period</th>
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</thead>
<tbody>
<tr>
<td>Long-term trade credits</td>
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</table>

### Liabilities (SB)

<table>
<thead>
<tr>
<th>Short-term trade credits</th>
<th>Debt forgiveness and irrecoverable liabilities</th>
<th>Stocks at the end of the reporting period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Long-term trade credits</td>
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</table>
Report on Other Investment Claims and/or Liabilities under Trade Credits to/from Nonresident Affiliated Enterprises, SC/SD: Annex 12

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<td>Original currency</td>
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<td>Error report qualifier</td>
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</table>

<table>
<thead>
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<th>Information on the nonresident affiliated enterprise:</th>
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<tbody>
<tr>
<td>OeNB ID number</td>
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<tr>
<td>Company name</td>
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<tr>
<td>Address (street, postal code, town)</td>
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<td>Country</td>
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<table>
<thead>
<tr>
<th>Claims (SC)</th>
<th>Remission of debt and irrecoverable claims</th>
<th>Stocks at the end of the reporting period</th>
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<tr>
<td>Short-term trade credits</td>
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<tr>
<td>Long-term trade credits</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Liabilities (SD)</th>
<th>Debt forgiveness and irrecoverable liabilities</th>
<th>Stocks at the end of the reporting period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Short-term trade credits</td>
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<tr>
<td>Long-term trade credits</td>
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</tbody>
</table>
Report on Interest Receivable and/or Payable under Other Investment
S5/S6: Annex 13

<table>
<thead>
<tr>
<th><strong>Report on Interest Receivable and/or Payable under Other Investment</strong></th>
<th><strong>S5/S6</strong></th>
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</thead>
<tbody>
<tr>
<td>Information on the resident/respondent:</td>
<td><strong>Annex 13</strong></td>
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<tr>
<td>Reporting period</td>
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<tr>
<td>Original currency</td>
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<tr>
<td>Error report qualifier</td>
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<tr>
<td>Information on the nonresident:</td>
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<tr>
<td>Country</td>
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<tr>
<td>Interest receivable (claims) (S5)</td>
<td>Interest receivable</td>
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<tr>
<td>Interest receivable from nonresident credit institutions</td>
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<tr>
<td>Interest receivable from other nonresidents</td>
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</tr>
<tr>
<td>Interest payable (liabilities) (S6)</td>
<td>Interest payable</td>
</tr>
<tr>
<td>Interest payable to nonresident credit institutions</td>
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<tr>
<td>Interest payable to other nonresidents</td>
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</table>
| Report on Direct Investment Loans and Deposits of MFIs | S7  
Annex 14 |
<table>
<thead>
<tr>
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<tbody>
<tr>
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<tr>
<td><strong>Information on the nonresident:</strong></td>
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</tr>
<tr>
<td>OeNB ID number</td>
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<tr>
<td><strong>Information on the report:</strong></td>
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</tr>
<tr>
<td>Reporting period</td>
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<tr>
<td>Original currency</td>
<td></td>
</tr>
<tr>
<td>Error report qualifier</td>
<td></td>
</tr>
<tr>
<td><strong>Report item (type of loan/deposit or non-transaction-related change)</strong></td>
<td><strong>Stocks at the end of the reporting period or non-transaction-related change</strong></td>
</tr>
<tr>
<td>Loans to non-MFIs or nonbanks with terms of up to one year</td>
<td></td>
</tr>
<tr>
<td>Loans to non-MFIs or nonbanks with terms of up to one year, of which overnight</td>
<td></td>
</tr>
<tr>
<td>Loans to non-MFIs or nonbanks with terms of one to five years</td>
<td></td>
</tr>
<tr>
<td>Loans to non-MFIs or nonbanks with terms of more than five years</td>
<td></td>
</tr>
<tr>
<td>Loans to non-MFIs or nonbanks, of which reverse repos</td>
<td></td>
</tr>
<tr>
<td>Loans to non-MFIs or nonbanks, of which overdue</td>
<td></td>
</tr>
<tr>
<td>Non-transaction-related changes in loans over the previous month due to write-offs/write-downs of all claims on MFIs or banks</td>
<td></td>
</tr>
<tr>
<td>Non-transaction-related changes in loans over the previous month due to write-offs/write-downs of all claims on non-MFIs or nonbanks</td>
<td></td>
</tr>
<tr>
<td><strong>Report item (type of deposit or non-transaction-related change)</strong></td>
<td><strong>Stocks at the end of the reporting period or non-transaction-related change</strong></td>
</tr>
<tr>
<td>Deposits of non-MFIs or nonbanks, overnight deposits</td>
<td></td>
</tr>
<tr>
<td>Deposits of non-MFIs or nonbanks with and agreed maturity of up to one year</td>
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</tr>
<tr>
<td>Deposits of non-MFIs or nonbanks with an agreed maturity of over one year to two years</td>
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<tr>
<td>Deposits of non-MFIs or nonbanks with an agreed maturity of over two years</td>
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</tr>
<tr>
<td>Deposits of non-MFIs or nonbanks with a period of notice of up to three months</td>
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<tr>
<td>Deposits of non-MFIs or nonbanks with a period of notice of over three months to one year</td>
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</tr>
<tr>
<td>Deposits of non-MFIs or nonbanks with a period of notice of over one year to two years</td>
<td></td>
</tr>
<tr>
<td>Deposits of non-MFIs or nonbanks with a period of notice of more than two years</td>
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</tr>
<tr>
<td>Deposits of non-MFIs or nonbanks, repurchase transactions</td>
<td></td>
</tr>
</tbody>
</table>
Annex 15:

Additional items to be reported together with money and banking data for the purposes of external sector statistics

In addition to the loans and deposits items required for money and banking statistics, the following items have to be reported in the table of money and banking data:

- Loans to international organizations
  - with terms of up to one year
    - of which overnight
    - over one year to five years
    - over five years
  - and with the Other subitems
    - reverse repos
    - past-due loans.
- Reverse repos (claims arising from genuine sale and repurchase transactions)
  In the category “Other subitems” under the headings “Loans to MFIs in EU Member States,” “Loans to non-MFIs in EU Member States,” “Loans to banks in non-EU countries,” and “Loans to nonbanks in non-EU countries.”
- Past-due loans
  In the category “Other subitems” under the headings “Loans to MFIs in EU Member States,” “Loans to non-MFIs in EU Member States,” “Loans to banks in non-EU countries,” and “Loans to nonbanks in non-EU countries.”
- Deposits from international organizations broken down by type of deposit
  - Overnight deposits
  - Deposits with an agreed maturity
    - up to one year
    - over one year to two years
    - over two years
  - Deposits with a period of notice
    - up to three months
    - over three months to one year
    - over one year to two years
    - over two years
  - Repos

For all items, the breakdowns by currency, country and international organizations have to be submitted as required for the reporting of money and banking data.
Additional countries and international organizations to be reported together with money and banking data for the purposes of external sector statistics

For the following items on loans and deposits, data are to be reported on individual non-EU countries and international organizations identified by the relevant two-character ISO country code (available at www.oenb.at):

- Loans to banks in non-EU countries broken down into all terms
- Loans to banks in non-EU countries broken down into other subitems for the “reverse repos” and “past-due loans” subitems
- Loans to nonbanks in non-EU countries broken down into all terms
- Loans to nonbanks in non-EU countries broken down into all other subitems
- Loans to international organizations broken down into all terms and all other subitems
- Non-transaction-related changes over the previous month due to write-offs/write downs of all claims on banks in non-EU countries
- Non-transaction-related changes over the previous month due to write-offs/write downs of all claims on nonbanks in non-EU countries
- Non-transaction-related changes over the previous month due to write-offs/write-downs of all claims on international organizations
- Deposits of banks in non-EU countries broken down into all types of deposits
- Deposits of nonbanks in non-EU countries broken down into all types of deposits

Deposits of international organizations broken down into all types of deposits
Additional currencies to be reported together with money and banking data for the purposes of external sector statistics

The currencies

- Australian dollar (AUD),
- Canadian dollar (CAD), and
- Norwegian crown (NOK)

are to be specified with their three-character currency code for the following items:

- Loans to MFIs in EU Member States broken down into all terms
- Loans to MFIs in EU Member States broken down into other subitems for the “reverse repos” and “past-due loans” subitems
- Loans to non-MFIs in EU Member States broken down into all terms
- Loans to non-MFIs in EU Member States broken down into all other subitems
- Loans to banks in non-EU countries broken down into all terms
- Loans to banks in non-EU countries broken down into other subitems for the “reverse repos” and “past-due loans” subitems
- Loans to nonbanks in non-EU countries broken down into all terms
- Loans to nonbanks in non-EU countries broken down into other subitems for the “reverse repos” and “past-due loans” subitems
- Loans to international organizations broken down into all terms and all other subitems
- Deposits of MFIs in EU Member States broken down into all types of deposits
- Deposits of MFIs in EU Member States broken down into other subitems for the ECB subitem
- Deposits of non-MFIs in EU Member States for the item “overnight deposits”
- Deposits of non-MFIs in EU Member States broken down by agreed maturities without further breakdown by economic sector
- Deposits of non-MFIs in EU Member States broken down by periods of notice without further breakdown by economic sector
- Deposits of non-MFIs in EU Member States for the item “repos” without further breakdown by economic sector
- Deposits of banks in non-EU countries broken down into all types of deposits
- Deposits of nonbanks in non-EU countries broken down into all types of deposits

Deposits of international organizations broken down into all types of deposits
# Financial Derivatives

Report on Financial Derivatives, F1: Annex 16

<table>
<thead>
<tr>
<th>Financial Derivative Category</th>
<th>Payments Received</th>
<th>Payments Made</th>
<th>End-of-period fair value of Claims</th>
<th>Liabilities</th>
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<tbody>
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<td>Options bought</td>
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<tr>
<td>Options written</td>
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<tr>
<td>Futures</td>
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<tr>
<td>Other financial derivatives</td>
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### Cross-Border Transactions referred to Real Estate and Capital Transfers


<table>
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<tr>
<th>Report on Cross-Border Transactions referred to Real Estate and Capital Transfers</th>
<th>L4</th>
<th>Annex 17</th>
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<td>Cross-border purchase/sale of real estate</td>
<td>Country</td>
<td>Purchase from nonresidents</td>
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<td>Real estate located abroad</td>
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<tr>
<td>Real estate located in Austria</td>
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<tr>
<td>Cross-Border Payments under the Letting/Leasing of Land, Buildings (Parts of Buildings) and of rights for exploiting natural resources</td>
<td>Country</td>
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<tr>
<td>Rent or Right payments made</td>
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<td>Cross-Border Capital Transfers</td>
<td>Country</td>
<td>Inward capital transfers</td>
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<td>Transaction</td>
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