

BOP Reporting Regulation 1/2013 of the Oesterreichische Nationalbank¹

concerning

Statistical Reports on Cross-Border Capital Transactions

As at April 2013

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1 General Provisions

1.1 Legal Obligation

Under Article 6 paragraph 1 Exchange Control Act 2004 (Devisengesetz), Federal Law Gazette I No. 123/2003, the Oesterreichische Nationalbank (OeNB) produces

- the Austrian balance of payments,
- the international investment position statistics,
- the direct investment statistics, and
- all statistics representing the external sector in the context of these statistics,

and makes them accessible to the public in a suitable manner. The aforementioned statistics are published, inter alia, on the OeNB's website.

To meet this legal obligation, the OeNB is authorized by Article 6 paragraph 2 Exchange Control Act 2004 to request information and reports from resident natural and legal persons as well as other resident institutions having legal personality.

The OeNB must prescribe, by way of regulation, the dates of return for, and the form and breakdown of, the data to be submitted. Having regard to Article 6 paragraphs 2 and 3 Exchange Control Act 2004, the present Reporting Regulation, which identifies the reporting agents and obliges them to provide, by the defined dates of return, the reports listed with the scope specified, is thus issued to this end.

1.2 Scope of the Reports

The reports cover cross-border direct investment, portfolio investment, cross-border other investment, cross-border transactions referred to real estate and capital transfers as well as cross-border financial derivatives transactions in line with numbers 2 to 6 and the reporting templates 1 to 17 in the Annex.

1.3 Purpose of the Reports

The statistics produced in line with this Regulation depict the cross-border transactions and positions of the Austrian economy and serve monetary and economic policy purposes, and they are required by the ECB and Eurostat as well as the IMF and other institutions. Moreover, the data included in these statistics are important indicators necessary for analyzing the competitiveness of Austria as a business location.

1.4 Confidentiality

The data collected by the OeNB will be used for statistical purposes only and will be kept strictly confidential in accordance with Article 6 paragraph 4 Exchange Control Act 2004. The obligation of maintaining banking secrecy under Article 38 Banking Act (Bankwesengesetz) does not prejudice the OeNB's right to obtain these data (Article 6 paragraph 8 Exchange Control Act 2004).

1.5 Submission of the Reports

The reports are to be submitted electronically in line with the standards defined.

The reports may also be submitted in hard copy on reporting forms. The applicable reporting standards and the respective reporting instructions may be accessed online free of charge from the OeNB (Otto-Wagner-Platz 3, 1090 Vienna).

The reports must be drawn up in German.

The applicable reporting standards and the respective reporting instructions may be accessed online at:

<http://www.zahlungsbilanz.oenb.at>

1.6 Reporting Provisions

The amounts have to be indicated in the original currency and rounded to the nearest unit. Rounding to the nearest thousand euro is permitted. Exceptions: Rounding of amounts expressed in gold (ISO-Code XAU), which is quoted in fine ounces, is prohibited.

Stocks are to be reported in euro or euro equivalents, foreign currencies are to be converted into euro at the ECB's reference rate on the reporting date, and transactions are to be reported in euro at the euro rate of the day on which the transaction is made. Currencies for which the European Central Bank does not publish reference exchange rates are to be converted using the mid-market exchange rate on the reporting cutoff date.

If the tax or Commercial Register number of a foreign entity is given in the template as the primary data number to report, this refers to a number assigned in the country in which the nonresident is established. This obligation refers only to nonresidents established in the European Economic Area and Switzerland.

When a date of return falls on a Saturday, Sunday or public holiday, the deadline is extended to the next working day.

All items to be reported per reporting period are principally to be submitted in a single document. If a report already filed needs to be modified, the changes (e.g. correction, addition or deletion of data) have to be filed by drawing up an entirely new error report or a supplemental report. The OeNB is entitled to request submission of a completely new error report because the original report contained technical or content errors, or it may request submission of a supplemental report because the original report did not contain specific data (partial or incomplete delivery).

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

Violations of the reporting obligation represent an administrative offense under Article 10 Exchange Control Act 2004 and may be punished by a fine of up to EUR 5,000.

The 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 such an 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 (resident) must submit reports. If a resident trustee is involved on the part of a nonresident reporting agent, the trustee must submit reports.

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

2 Report on Direct Investment

2.1 Report on Direct Investment Transactions

2.1.1 Scope

Reports cover cross-border transactions related to:

- a) outward direct investment,
- b) inward direct investment, and
- c) the respective primary data in the event of a first-time report by nonresidents and changes in these data

as shown in templates D1, D2 and D3 (annexes 1, 2 and 3).

All data have to be indicated in euro or euro equivalents.

Direct investment transactions with indirect investment participations, such as contributions to second-tier subsidiaries, must be reported as direct investment transactions with the direct investment participation/participations.

2.1.2 Reporting Agents

Residents with outward direct investments (investment abroad) or inward direct investment (investment by a nonresident) must submit reports.

2.1.3 Reporting Threshold

Transactions must be reported only if their value equals or exceeds EUR 500,000 or the euro equivalent per case. Direct investment transactions that result in a total disinvestment of a direct investment case already reported as a transaction or stock are not subject to a reporting limit. Nil reports need to be sent only on request. Within a reporting period a reportable case covers all concerning Direct investment transactions (change in equity, profit distribution, sale/purchase of shares) between reporting residents and non-resident even though the transaction is separated into several steps or tranches.

2.1.4 Reporting Period

Reports have to be submitted, whenever direct investment transactions have occurred, by the 15th calendar day of the month following the reporting period at the latest. The reporting period is the month in which the direct investment transaction is made.

2.2 Report on Direct Investment Stocks

In addition to the submission of the Report on Direct Investment Transactions, the preparation of the statistics identified in section 1.3 requires that a statistically relevant reporting population provides data on the stock of outward and inward direct investments as well as the total income from these direct investments.

To this end, residents are required by way of individual decision to submit reports once a year.

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.

The criterion for attributing a transaction to a specific period is the date on which the entry is made.

General zero reports based on identification numbers or nil reports do not have to be submitted.

3.1 Report on Securities Held by Resident Custodians

3.1.1 Scope

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

Irrespective of the place where the securities are kept, resident custodians must report:

- the stock of all securities held for own account (excluding securities held in 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,
- the stock of securities held in custody for nonresidents, as well as securities received and delivered

in line with predefined report categories (see annex A – definitions).

If securities receipts and deliveries bring the level of holdings in a report category (for a security) to zero within the period covered, a report on this security has to be submitted for the month in which the holdings first amount to zero.

3.1.2 Reporting Agents

Resident custodians are obligated to report (see annex A – definitions).

3.1.3 Reporting Threshold

There is no reporting threshold for the Report on Securities.

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.

3.2 Genuine Securities Repurchase and Securities Lending Transactions Report

3.2.1 Scope

Reports on individual transactions or holdings related to genuine securities sale and repurchase agreements and securities lending agreements have to be submitted for both domestic and foreign securities as shown in template P3 (annex 6). Reporting relates only to transactions for own account broken down by securities received and delivered and by holdings, and it is independent of whether the counterparty is a resident or a nonresident and where the security in question is kept. A distinction is to be made between purchases under repurchase agreements and sales under repurchase agreements.

3.2.2 Reporting Agents

Resident custodians are obligated to report (see annex A – definitions).

3.2.3 Reporting Threshold

There is no reporting threshold for securities received and delivered under genuine securities sale and repurchase agreements.

3.2.4 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 report on the past calendar year must be filed at the latest by January 31st of the following year. The reporting cutoff date is December 31st of the calendar year.

3.3 Account Holder Report

3.3.1 Scope

This report comprises a mandatory list of securities holders belonging to selected report categories that resident custodians report, as shown in template P6 (annex 4a), with the OeNB identification number, or if such number is not available, the Company Register number. The Account Holder Report serves to check whether account holders have been correctly assigned to the respective report category and as residents/nonresidents. The OeNB will notify the reporting custodians of any discrepancies. Custodians who receive such a notification are obliged to correct the assignment to reporting categories.

3.3.2 Reporting Agents

Resident custodians are obligated to report (see annex A – definitions).

3.3.3 Reporting Threshold

The Account Holder Report has to include only those account holders who hold a market value of custody accounts of securities of EUR 10,000,000.-- or more (or the euro equivalent) on the reporting day. 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.

3.3.4 Reporting Period

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

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

3.4.1 Scope

This report covers securities holdings and the securities receipts and deliveries of domestic and foreign securities that are not held in custody by resident custodians as shown in template P2 (annex 5). If such securities are held in custody by resident custodians, these custodians are responsible for reporting as long as they serve as custodians of the securities (see section 3.1).

Likewise, changes in stocks resulting from genuine and nongenuine securities sale and repurchase transactions and securities lending transactions are to be included in this Report on Securities Holdings.

Participations in resident enterprises held in the form of securities (common stock or intercompany financing through debt securities) are also to be identified in this Report on Securities Holdings.

Participations in nonresident enterprises held in the form of foreign equity securities may but need not be taken into account if these equity securities are included in the Report on Direct Investment Stocks under section 2.2.

Foreign debt securities related to intercompany financing activities are to be reported.

If receipts/deliveries bring the level of holdings of a security to zero within the period covered, both the transaction and the end-of-period stock “0” have to be reported when submitting the quarterly and annual report for the relevant period covered.

3.4.2 Reporting Agents

Resident noncustodians are obligated to report.

3.4.3 Reporting Threshold

Securities stocks that equal or exceed a value of EUR 5,000,000,-- or the euro equivalent at the end of a calendar year must be reported at an annual frequency, securities stocks that equal or exceed a value of EUR 30,000,000,-- or the euro equivalent at the end of a calendar quarter must be reported at a quarterly frequency

If the reporting threshold for quarterly reports is not reached in the next reference period after a quarterly report, a quarterly report must nonetheless be submitted for that period. Further quarterly reports are only mandatory once the reporting threshold has been reached or exceeded again.

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 have to be transmitted to the OeNB by the 15th calendar day of the following month.

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

3.5 Report on Genuine Securities Sale and Repurchase Agreements and Securities Lending Agreements – Transactions with Nonresident Counterparties Only

3.5.1 Scope

Reports on individual transactions or holdings related to genuine securities sale and repurchase agreements (see annex A – definitions) and securities lending agreements (see annex A – definitions) with nonresident counterparties must be submitted as shown in template P4 (annex 7) for both domestic and foreign securities independently of the location at which the respective security is held in custody. A distinction is to be made between purchases under repurchase agreements and sales under repurchase agreements.

3.5.2 Reporting Agents

Resident noncustodians are obligated to report.

3.5.3 Reporting Threshold

Securities stocks that equal or exceed a value of EUR 5,000,000,-- or the euro equivalent at the end of a calendar year must be reported at an annual frequency, securities stocks that equal or exceed a value of EUR 30,000,000,-- or the euro equivalent at the end of a calendar quarter must be reported at a quarterly frequency

If the reporting threshold for quarterly reports is not reached in the next reference period after a quarterly report, a quarterly report must nonetheless be submitted for that period. Further quarterly reports are only mandatory once the reporting threshold has been reached or exceeded again.

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 have to be transmitted to the OeNB by the 15th calendar day of the following month.

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

3.6 Report on Primary Data for Internal Securities Identification Numbers

3.6.1 Scope

If no ISIN exists for a security to be reported under section 3 on the reporting date, an internal securities identification number as shown in template P5 (annex 8) must be reported together with the primary data specific to the security to be reported.

3.6.2 Reporting Agents

Report on Primary Data for Internal Securities Identification Numbers must be submitted by

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

3.6.3 Reporting Period

The Report on Primary Data for Internal Securities Identification Numbers has to 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. switch from an internal securities identification number to an ISIN,
5. reactivation of an internal securities identification number deleted previously.

The primary data set 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, must be submitted.

The OeNB must receive reports at the latest at the same time as the reports listed under sections 3.1 to 3.5.

4 Report on Other Investment

4.1 Report on Other Investment Claims and/or Liabilities

4.1.1 Scope

Reports cover stocks of claims and liabilities (including nontransaction-related changes) for cross-border other investment, broken down into

- a) Reports for nonaffiliated nonresidents, broken down into
 - a. the Report on Other Investment Claims and/or Liabilities as shown in templates S1 and S2 (annex 9), and
 - b. the Report on Other Investment Claims and/or Liabilities under Trade Credits as shown in templates SA and SB (annex 11),
- b) as well as reports for nonresident affiliated enterprises, broken down into
 - a. the Report on Other Investment Claims on and/or Liabilities to Nonresident Affiliated Enterprises as shown in templates S3 and S4 (annex 10), and
 - b. 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).

Amounts are given in the original currency. Claims and liabilities are to be reported as outstanding nominal stocks; investments in enterprises of less than 10% are to be stated in book values (not in nominal capital). These stocks are in principle to be stated without a plus or minus sign. Exceptions to this rule – as stocks may also have negative values – are balances in settlement account, clearing accounts, cash pooling accounts and overnight deposits which are to be reported both under “claims” only according to templates S1 and S3 (annex 9 and 10) respectively. In case of negative stocks a minus sign has to be used.

Reports must be submitted even if levels have not changed since the previous period covered.

4.1.2 Reporting Agents

4.1.2.1 General Rule

All residents who make or receive cross-border other investments must submit 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 in the report (template S2, annex 9) under “liabilities.”

4.1.2.2 Further Special Rules

- Monetary financial institutions (MFIs) are subject to the special rules in section 4.3 for reporting other investment.
- Regional and local governments submitting reports to the federal agency Statistics Austria under the Regulation of the Federal Minister of Finance on Government Finance Statistics (Government Finance Statistics Regulation) fulfill their reporting duties in this way.
- Investment fund management companies (Article 1a paragraph 2 no. 1 Investment Fund Act 2011 – Investmentfondsgesetz 2011 – Federal Law Gazette no. 77/2011 as

amended) and real estate investment management companies (Article 2 Real Estate Investment Fund Act – Immobilien-Investmentfondsgesetz – Federal Law Gazette I no. 80/2003 as amended), which report under Regulation (EC) No 958/2007 of the European Central Bank of 27 July 2007 concerning statistics on the assets and liabilities of investment funds (ECB/2007/8), OJ L 211, 11.8.2007, are released from the requirement to report cross-border other investment by investment funds under annexes 9 and 10. However, other investment made for own account and in the investor's own name must be reported.

4.1.3 Reporting Threshold

If total stocks of claims or liabilities under cross-border other investment (excluding trade credits) equal or exceed a value of EUR 10,000,000 or the euro equivalent, the stocks of both outstanding claims and outstanding liabilities of other investment (excluding trade credits) must be reported.

If total stocks of claims or liabilities under cross-border trade credits equal or exceed a value 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 assets have to be considered separately from liabilities.

If the stated reporting threshold is not reached for six successive reporting periods, the reporting requirement lapses from the beginning of the seventh period and is not reinstated until the first period in which the reporting threshold is reached or exceeded once again. The amount by which the other investment falls short of the reporting limit is to be reported in the six-month period. However, if holdings of a financial instrument reach "0" in a reporting period, it is to be included with the volume "0" for the last time in the relevant reporting period.

4.1.4 Reporting Period

Reports must be submitted monthly by the 15th calendar day of the month following the reporting period at the latest. The reporting cutoff date is the last day of the month.

4.2 Report on Interest Income and Expenditure

4.2.1 Scope

The report covers interest income and expenditure and similar income and expenditure from other investment broken down by nonresident credit institutions and other nonresidents as shown in templates S5 and S6 (annex 13).

Amounts are given in the original currency.

Cumulative interest stocks are not to be reported. On principle, interest claims and liabilities must not be included in the stocks of claims or liabilities. However, if interest is capitalized, i.e. added to the principal, it has to be taken into account in the reportable stocks of claims and liabilities.

4.2.2 Reporting Agents

All residents obligated to report stocks of claims or liabilities related to cross-border other investment under section 4.1, the MFIs listed in section 4.3.1, and the investment fund companies and real estate investment companies listed in section 4.1.2.2 must submit reports.

4.2.3 Reporting Threshold

The Report on Interest Income and Expenditure is not subject to any reporting limits.

4.2.4 Reporting Period

Reports have to be submitted, whenever an interest income or expenditure transaction has occurred, by the 15th calendar day of the month following the reporting period at the latest. Interest income or expenditure from other investment has to be reported in the month in which it accrues according to contractual arrangements irrespective of whether payment has been effected or not.

4.3 Special Rules on the Reporting of Other Investment by MFIs

4.3.1 Reporting Agents

MFIs domiciled or operating through a branch office in Austria that are obliged to report their other investment to the OeNB for the monetary statistics reported pursuant to Regulation (EC) No 25/2009 of the ECB of 19 December 2008 concerning the consolidated balance sheet of the monetary financial institutions sector, OJ L 15 of 20 January 2009, must submit a Report on Direct Investment Loans and Deposits of MFIs in accordance with sections 4.3.2 and 4.3.3.

4.3.2 Report on Direct Investment Loans and Deposits of MFIs

4.3.2.1 Scope

Reports cover all claims and liabilities that are reported under the loan and deposit categories of the monetary statistics and that exist vis-à-vis nonresident creditors and debtors – with the exception of nonresident MFIs and nonresident banks – with which there are direct investment relationships under section 2.

The definitions and delimitations of the Asset, Income and Risk Statement (VERA-V under Article 74 Banking Act) must be used to identify foreign participations and participations subject to reporting requirements. In this case, data have to be provided on those nonresident creditors and debtors that are reported under cross-border participations and shares in the Asset, Income and Risk Statement.

Claims and liabilities of MFIs to nonresident affiliated enterprises under other investment are broken down into loans and deposits as shown in template S7 (annex 14).

All data have to be indicated in euro or euro equivalents.

4.3.2.2 Reporting Threshold

Reports of other investment loans and other investment deposits by MFIs are not subject to any reporting limits.

4.3.2.3 Reporting Period

Reports must be submitted monthly by the 15th calendar day of the month following the reporting period at the latest. The reporting cutoff date is the last day of the month.

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 for items, countries and currencies that are identified in annex 15 have to be submitted by the reporting MFIs together with the data for the monetary statistics reported pursuant to Regulation (EC) No 25/2009 of the ECB of 19 December 2008 concerning the consolidated balance sheet of the monetary financial institutions sector, OJ L 15 of 20 January 2009.

These data fields form an integral part of the reporting template of the monetary statistics.

4.3.3.2 Reporting Procedure

With regard to electronic data transfer, units of value and detailed reporting structures (template), the reporting MFIs have to proceed by analogy to the relevant submission procedures for monetary statistics data. This also applies to the dates of return.

5 Report on Financial Derivatives

5.1 Scope

Reports cover payments received and made as well as stocks of claims and liabilities related to cross-border financial derivatives transactions broken down by country and by purchases and sales of options, futures and other financial derivatives as shown in template F1 (annex 16).

All data have to be indicated in euro or euro equivalents.

The total payments received and made for financial derivatives transactions are to be reported broken down by country and by the type of financial derivative. The data fields show positive values, except for reversing entries that may be input with a minus (-) sign in the relevant field.

The fair value of the stocks of claims or liabilities is to be reported broken down by country, with positive market values to be reported under claims and negative market values under liabilities; in all cases, the respective absolute values are to be reported as end-of-period stocks.

5.2 Reporting Agents

5.2.1 Payments Received and Made

Payments received and made in context of cross-border financial derivatives must be reported by all residents engaging in such transactions with nonresidents.

5.2.2 Stocks Outstanding

Furthermore, stocks of claims and liabilities under cross-border financial derivatives transactions must be reported by those residents that apply IAS 39 (International Accounting Standards) or use the mark-to-market approach to weight the financial derivatives when calculating their solvency under Article 22 para. 6 Banking Act.

5.3 Reporting Threshold

5.3.1 Payments Received and Made

If the net result of payments received and made with regard to all the cross-border transactions in financial derivatives equals or exceeds the absolute value of EUR 1,000,000 or the euro equivalent in the reporting period, these payments received and made have to be reported.

If the reporting threshold for payments received and made is not reached in the next reference period after a monthly report, a last monthly report (even if the value to be reported is “zero”) must be submitted for that period. Further reports are only mandatory once the reporting threshold has been reached or exceeded again.

5.3.2 Stocks Outstanding

If the sum total of claim positions or liability positions resulting from the 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 are to be reported.

If the reporting threshold for stocks is not reached in the next reference period after a monthly report, a last monthly report (even if the value to be reported is “zero”) must be submitted for that period. Further reports are only mandatory once the reporting threshold has been reached or exceeded again.

5.4 Reporting Period

5.4.1 Payments Received and Made

Reports must be submitted monthly by the 15th calendar day of the month following the reporting period at the latest. The reporting cutoff date is the last day of the month.

5.4.2 Stocks Outstanding

The period to be covered for the report on stocks of claims and liabilities resulting from cross-border transactions in financial derivatives is a calendar quarter. The reporting cutoff date is the last day of the calendar quarter. The report has to be submitted by the 15th calendar day of the month following the reporting period.

6 Report on Cross-Border Transactions referred to Real Estate and Capital Transfers

6.1 Scope

This report covers a regional breakdown of cross-border transactions referred to real estate, letting/leasing and capital transfers as composed of reports on

- a) cross-border purchases/sales of real estate,
- b) cross-border payments under the letting/leasing of land, buildings and of rights to exploit natural resources
- c) cross-border capital transfers

as shown in template L4 (annex 17).

All data have to be indicated in euro or euro equivalents.

Gratuitous assignments (e.g. gifts or heritage) by nonresidents to residents or vice-versa are to be reported by indicating the market value of the real estate.

6.2 Reporting Agents

6.2.1 Purchase/Sale of real estate

Cross-border real estate transactions between a resident and a nonresident must be reported by the resident buyer or seller of the domestic or foreign real estate.

6.2.2 Letting/Leasing of land, buildings and rights to exploit natural resources

The cross-border letting/leasing of land,(parts of) buildings must be reported by the resident lessor or the resident lessee. The cross-border letting/leasing of rights to exploit natural resources must be reported by the resident lessor or the resident lessee.

6.2.3 Capital Transfers

Inward capital transfers must be reported by the resident benefiting from a capital transfer. Outward capital transfers must be reported by the resident performing a capital transfer. Outward capital transfers to heirs handled by a notary public must be reported by the resident notary public.

6.3 Reporting Threshold

Real estate transactions, payments resulting from letting/leasing or capital transfers must be reported if their value equals or exceeds EUR 100,000 or the euro equivalent per case.

For the letting/leasing of land and (parts of) buildings, the reporting threshold relates to the total rent received or paid in the period covered.

6.4 Reporting Period

The reporting period is the month in which the cross-border real estate transaction, the payments resulting from letting/leasing or the capital transfer occurred. The reporting cutoff date is the last day of the month. The report has to be submitted by the 15th calendar day of the month following the reporting period at the latest.

7 Exemptions from Reporting Obligations

The obligation to submit reports under the terms of this Reporting Regulation does not apply to:

- persons employed by an Austrian central, regional or local authority or an Austrian corporation under public law if they are Austrian nationals and if their place of work is located abroad, as well as 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 Transitional and Final Provisions

8.1 Entry into Force

This Reporting Regulation shall enter into force on January 1st, 2014. Its applicability begins for reports with the reporting cutoff date 31st December, 2013.

8.2 Repeals

On entry into force of this regulation, the Balance-of-Payments Reporting Regulation ZABIL 1/2004 of the Oesterreichische Nationalbank of November 24, 2004, published in the Official Gazette (Amtsblatt zur Wiener Zeitung) No. 237 of December 3, 2004, as amended by Regulation ZABIL 2/2009 of the Oesterreichische Nationalbank of August 12, 2009, published in the Official Gazette (Amtsblatt zur Wiener Zeitung) No. 161 of August 21, 2009, is repealed. Its applicability ends for monthly reports with reporting cutoff date 30th November, 2013, for quarterly reports with reporting cutoff date 30th September 2013 and for annual reports with reporting cutoff date 31st December 2012.

Vienna, 10. April 2013

Governing Board
of the Oesterreichische Nationalbank

Ewald Nowotny

Andreas Ittner

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.

Report Category

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
- [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 Art 1 par 1 Pension Fund Act (Pensionskassengesetz) and resident branches of non-resident Pension funds
- [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 report category “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 silent holdings and profit-sharing certificates of an equity nature. 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.

Genuine and Nongenuine Securities Sale and Repurchase Transactions

Securities sale and repurchase transactions are transactions under which a natural or legal person (transferor) transfers securities owned to another natural or legal person (transferee) against payment of a specified amount, subject to an agreement that the same securities 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 securities 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). If the transferee is merely entitled to return the securities on a date specified or to be specified by the transferee, the transaction is deemed a nongenuine sale and repurchase transaction (Article 50 para. 3 Banking Act).

In the statistics, genuine sale and repurchase transactions in which the assets transferred are securities shall be displayed as loans between transferor and transferee. The stock data of the underlying securities transaction remain unchanged.

Nongenuine sale and repurchase transactions are to be reported as securities purchases or sales.

Financial Derivatives

Financial derivatives are all special off-balance sheet financial transactions under Annex 2 to Article 22 Banking Act. Financial derivatives refer to purchases and sales of options, futures and other 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 and long-term

“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 9a Banking Act, 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, company 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.

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,
 - mutual fund shares (including investment fund savings schemes) and shares of real estate investment institutions.
- 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,
- bills of exchange.

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 Lending

Securities lending is an arrangement whereby securities that are not removed from the lender's balance sheet are transferred to a borrower for a fee for a specified period of time under condition that securities of the same type and quality will be returned at the end of the lending period.

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.

Annex B

Templates

Direct Investment

Direct investment transaction report, D1: Annex 1

Report on Direct Investment Transactions	D1 Annex 1
Information on the resident/respondent:	
OeNB ID number	
Company name as in the Commercial Register/first name, last name and date of birth	
Address (street, postal code, town)	
Information on the report:	
Reporting period	
Error report qualifier	
Information on the nonresident direct investment enterprise/direct investor:	
OeNB ID number	
Name of the nonresident entity	
Tax ID or commercial register number	
Information on the type of direct investment transaction/participation:	
Equity investments Equity disinvestments Purchase of shares (Mergers & Acquisitions) Sale of shares (Mergers & Acquisitions) Profit distribution Equity disinvestment in connection with a liquidation	
Direct investment transaction value in euro	
Share in equity capital (nominal capital) per transaction in euro	
Share in equity capital (nominal capital) per transaction in percent to the first decimal place	

Report on Primary Data of Outward Direct Investment Participations, D2: Annex 2

Report on Primary Data of Outward Direct Investment Participations	D2 Annex 2
Information on the resident/respondent:	
OeNB ID number	
Company name as in the Commercial Register/first name, last name and date of birth	
Address (street, postal code, town)	
Information on the nonresident direct investment enterprise:	
OeNB ID number	
Company name	
Address (street, postal code, town)	
Country	
Tax ID or commercial register number	
Legal form	
NACE 2008 ²	
Description of core business activities ²	
Type of business ²	
Information on the participation:	
Is the participation direct or indirect?	
Motive for participation	
Is the purpose of the participation to establish a new enterprise?	
Year of initial participation	
If the investment relates to the purchase of shares in a nonresident enterprise, the seller is to be indicated here:	
Company name/first name, last name	
Address (street, postal code, town)	
Country	
Tax ID or commercial register number	

² 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

Report on Primary Data of Inward Direct Investment Participations	D3 Annex 3
Information on the resident/respondent:	
OeNB ID number	
Company name	
Address (street, postal code, town)	
Information on the nonresident direct investor:	
OeNB ID number	
Company name/first name, last name and date of birth	
Address (street, postal code, town)	
Country	
Tax ID or commercial register number	
NACE 2008 ³	
Description of core business activities ³	
Type of business ³	
Information on the participation:	
Is the participation direct or indirect?	
Motive for participation	
Is the purpose of the participation to establish a new enterprise?	
Year of initial participation	
If the investment relates to the purchase of shares in a nonresident enterprise, the seller is to be indicated here:	
Company name/first name, last name	
Address (street, postal code, town)	
Country	
Tax ID or commercial register number	

³ Alternatively, provide information in the data fields "Description of core business activities" and "Type of business."

Portfolio Investment

Report on Securities Held by Resident Custodians, P1: Annex 4

Report on Securities Held by Resident Custodians		P1 Annex 4			
Information on the resident/respondent:					
OeNB ID number resident/respondent					
Information on the report:					
Reporting period					
Error report/supplementary report qualifier					
Report category					
Country of residence of the Account Holder					
Columns		1	2	3	4
Securities identification number – ISIN					
Internal securities identification number					
Nominal value/units held qualifier					
Receipts with countervalue	Nominal value/units held				
	Euro value				
	Accrued interest				
Receipts without countervalue	Nominal value/units held				
	Euro value				
Deliveries with countervalue	Nominal value/units held				
	Euro value				
	Accrued interest				
Deliveries without countervalue	Nominal value/units held				
Deliveries without stock changes	Euro value				
Stocks in the report category	Nominal value/units held				
	Of which nominal value/units short				
	Market value in euro				
Nominal currency					

Account Holder Report for Resident Custodians, P6: Annex 4a

Account Holder Report for Resident Custodians		P6 Annex 4a
Information on the resident/respondent:		
OeNB ID number resident/respondent		
Information on the report:		
Reporting period		
Error report/supplementary report qualifier		
Report category		
Account Holder OeNB ID number		
Account Holder name		
Account Holder country of residence		
Account Holder address		
Account Holder 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		P2 Annex 5			
Information on the resident/respondent:					
OeNB ID number resident/respondent					
Information on the report:					
Reporting period					
Error report/supplementary report qualifier					
Columns		1	2	3	4
Securities identification number – ISIN					
Internal securities identification number					
Nominal value/units held qualifier					
Receipts with countervalue	Nominal value/units held				
	Euro value				
Receipts without countervalue	Nominal value/units held				
	Euro value				
Deliveries with countervalue	Nominal value/units held				
	Euro value				
Deliveries without countervalue	Nominal value/units held				
	Euro value				
End-of-period holdings	Nominal value/units held				
	Market value in euro				
Nominal currency					

Report on Securities Received and Delivered and of Security Holdings under Genuine Securities Sale and Repurchase Agreements and Securities Lending Agreements, P3: Annex 6

Report on Securities Received and Delivered and of Security Holdings under Genuine Securities Sale and Repurchase Agreements and Securities Lending Agreements:					P3 Annex 6
Information on the resident/respondent:					
OeNB ID number resident/respondent					
Information on the report:					
Reporting period					
Error report/supplementary report qualifier					
Sector of the counterparty					
Country of the counterparty					
Columns	1	2	3	4	
Securities identification number – ISIN					
Internal securities identification number					
Transaction type qualifier					
Nominal value/units held qualifier					
Receipts/deliveries	Nominal value/units held				
	Euro value				
Receipts/deliveries qualifier					
Holdings nominal value/units held					
Value date					

Report on Genuine Securities Sale and Repurchase Agreements and Securities Lending Agreements – Transactions with Nonresident Counterparties Only, P4: Annex 7

Report on Genuine Securities Sale and Repurchase Agreements and Securities Lending Agreements – Transactions with Nonresident Counterparties Only		P4 Annex 7			
Information on the resident/respondent:					
OeNB ID number resident/respondent					
Information on the report:					
Reporting period					
Error report/supplementary report qualifier					
Columns		1	2	3	4
Securities identification number – ISIN					
Internal securities identification number					
Type of business qualifier					
Nominal value/units held qualifier					
Receipts with countervalue	Nominal value/units held				
	Euro value				
Receipts without countervalue	Nominal value/units held				
	Euro value				
Deliveries with countervalue	Nominal value/units held				
	Euro value				
Deliveries without countervalue	Nominal value/units held				
	Euro value				
End-of-period holdings					

Report on Primary Data for Internal Securities Identification Numbers, P5: Annex 8

Report on Primary Data for Internal Securities Identification Numbers		P5 Annex 8		
Information on the resident/respondent:				
OeNB ID number resident/respondent				
Information on the report:				
Reporting period				
Error report/supplementary report qualifier				
Columns	1	2	3	
Internal securities identification number				
Securities identification number – ISIN				
Deleted qualifier				
Security type				
Designation of the security				
Nominal value/units held qualifier				
Issuer country				
Nominal currency of the security				
Start of the maturity period				
End of the maturity period				
Nominal interest rate of the security				
Coupon frequency				
Issue price				
Redemption price				
Coupon type				
Dividend amount				
Coupon/dividend month				
Issuer's identification number				
Issuer's name in full				
Intercompany financing qualifier				
Creditor's identification number				
Outstanding volume				

Other Investment

Report on Other Investment Claims and/or Liabilities, S1/S2: Annex 9

Report on Other Investment Claims and/or Liabilities		S1/S2 Annex 9
Information on the resident/respondent:		
OeNB ID number		
Information on the report:		
Reporting period		
Original currency		
Error report qualifier		
Information on the nonresident:		
Country		
Claims (S1)	Remission of debt and irrecoverable claims	Stocks at the end of the reporting period
Settlement accounts, clearing accounts, cash pooling accounts		
Short-term loans		
Long-term loans		
Past-due claims		
Claims under reverse-repos		
Claims under finance leases		
Overnight deposits		
Short-term deposits		
Long-term deposits		
Participations of less than 10% in other enterprises		
Other short-term claims		
Other long-term claims		
Liabilities (S2)	Debt forgiveness and irrecoverable liabilities	Stocks at the end of the reporting period
Short-term loans		
Long-term loans		
Past-due liabilities		
Liabilities under repos		
Liabilities under finance leases		
Short-term deposits		
Long-term deposits		
Syndicated loans		
Participations of less than 10% in other enterprises		
Other short-term claims		
Other long-term claims		

Report on Other Investment Claims on and/or Liabilities to Nonresident Affiliated Enterprises, S3/S4: Annex 10

Report on Other Investment Claims on and/or Liabilities to Nonresident Affiliated Enterprises		S3/S4 Annex 10
Information on the resident/respondent:		
OeNB ID number		
Information on the report:		
Reporting period		
Original currency		
Error report qualifier		
Information on the nonresident affiliated enterprise:		
OeNB ID number		
Company name		
Address (street, postal code, town)		
Country		
Tax ID or commercial register number		
Claims (S3)	Remission of debt and irrecoverable claims	Stocks at the end of the reporting period
Settlement accounts, clearing accounts, cash pooling accounts		
Short-term loans		
Long-term loans		
Past-due claims		
Claims under reverse-repos		
Claims under finance leases		
Overnight deposits		
Short-term deposits		
Long-term deposits		
Participations of less than 10% in other enterprises		
Other short-term claims		
Other long-term claims		
Liabilities (S4)	Debt forgiveness and irrecoverable liabilities	Stocks at the end of the reporting period
Short-term loans		
Long-term loans		
Past-due liabilities		
Liabilities under repos		
Liabilities under finance leases		
Short-term deposits		
Long-term deposits		
Participations of less than 10% in other enterprises		
Other short-term liabilities		
Other long-term liabilities		

Report on Other Investment Claims and/or Liabilities under Trade Credits, SA/SB: Annex 11

Report on Other Investment Claims and/or Liabilities under Trade Credits		SA/SB Annex 11
Information on the resident/respondent:		
OeNB ID number		
Information on the report:		
Reporting period		
Original currency		
Error report qualifier		
Information on the nonresident:		
Country		
Claims (SA)	Remission of debt and irrecoverable claims	Stocks at the end of the reporting period
Short-term trade credits		
Long-term trade credits		
Liabilities (SB)	Debt forgiveness and irrecoverable liabilities	Stocks at the end of the reporting period
Short-term trade credits		
Long-term trade credits		

Report on Other Investment Claims and/or Liabilities under Trade Credits to/from Nonresident Affiliated Enterprises, SC/SD: Annex 12

Report on Other Investment Claims and/or Liabilities under Trade Credits to/from Nonresident Affiliated Enterprises		SC/SD Annex 12
Information on the resident/respondent:		
OeNB ID number		
Information on the report:		
Reporting period		
Original currency		
Error report qualifier		
Information on the nonresident affiliated enterprise:		
OeNB ID number nonresident		
Company name		
Address (street, postal code, town)		
Country		
Tax ID or commercial register number		
Claims (SC)	Remission of debt and irrecoverable claims	Stocks at the end of the reporting period
Short-term trade credits		
Long-term trade credits		
Liabilities (SD)	Debt forgiveness and irrecoverable liabilities	Stocks at the end of the reporting period
Short-term trade credits		
Long-term trade credits		

Report on Interest Receivable and/or Payable under Other Investment
S5/S6: Annex 13

Report on Interest Receivable and/or Payable under Other Investment	S5/S6 Annex 13
Information on the resident/respondent:	
OeNB ID number	
Information on the report:	
Reporting period	
Original currency	
Error report qualifier	
Information on the nonresident:	
Country	
Interest receivable (claims) (S5)	Interest receivable
Interest receivable from nonresident credit institutions	
Interest receivable from other nonresidents	
Interest payable (liabilities) (S6)	Interest payable
Interest payable to nonresident credit institutions	
Interest payable to other nonresidents	

Report on Direct Investment Loans and Deposits of MFIs, S7: Annex 14

Report on Direct Investment Loans and Deposits of MFIs	S7 Annex 14
Information on the resident/respondent:	
OeNB ID number	
Information on the nonresident:	
OeNB ID number	
Information on the report:	
Reporting period	
Original currency	
Error report qualifier	
Report item (type of loan/deposit or non-transaction-related change)	Stocks at the end of the reporting period or non-transaction-related change
Loans to non-MFIs or nonbanks with terms of up to one year	
Loans to non-MFIs or nonbanks with terms of up to one year, of which overnight	
Loans to non-MFIs or nonbanks with terms of one to five years	
Loans to non-MFIs or nonbanks with terms of more than five years	
Loans to non-MFIs or nonbanks, of which reverse repos	
Loans to non-MFIs or nonbanks, of which overdue	
Non-transaction-related changes in loans over the previous month due to write-offs/write-downs of all claims on MFIs or banks	
Non-transaction-related changes in loans over the previous month due to write-offs/write-downs of all claims on non-MFIs or or nonbanks	
Report item (type of deposit or non-transaction-related change)	Stocks at the end of the reporting period or non-transaction-related change
Deposits of non-MFIs or nonbanks, overnight deposits	
Deposits of non-MFIs or nonbanks with and agreed maturity of up to one year	
Deposits of non-MFIs or nonbanks with an agreed maturity of over one year to two years	
Deposits of non-MFIs or nonbanks with an agreed maturity of over two years	
Deposits of non-MFIs or nonbanks with a period of notice of up to three months	
Deposits of non-MFIs or nonbanks with a period of notice of over three months to one year	
Deposits of non-MFIs or nonbanks with a period of notice of over one year to two years	
Deposits of non-MFIs or nonbanks with a period of notice of more than two years	
Deposits of non-MFIs or nonbanks, repurchase transactions	

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

Report on Financial Derivatives			F1 Annex 16	
Information on the resident/respondent:				
OeNB ID number				
Information on the report:				
Reporting period				
Error report qualifier				
Information on the nonresident:				
Country				
Financial derivative category	Payments received	Payments made	End-of-period fair value of	
			Claims	Liabilities
Options bought				
Options written				
Futures				
Other financial derivatives				

Cross-Border Transactions referred to Real Estate and capital transfers

Report on Cross-Border Transactions referred to Real Estate and Capital Transfers, L4: Annex 17

Report on Cross-Border Transactions referred to Real Estate and Capital Transfers			L4 Annex 17	
Information on the resident/respondent:				
OeNB ID number				
Company name as in the Commercial Register/first name, last name and date of birth				
Information on the report:				
Reporting period				
Error report qualifier				
Cross-border purchase/sale of real estate	Country	Purchase from nonresidents	Sale to nonresidents	
Real estate located abroad				
Real estate located in Austria				
Cross-Border Payments under the Letting/Leasing of Land, Buildings (Parts of Buildings) and of rights for exploiting natural resources	Country	Payments received	Payments made	
Rent or Right payments received				
Rent or Right payments made				
Cross-Border Capital Transfers	Country	Inward capital transfers	Outward capital transfers	
Transaction				