

#### 3 January 2016 Valid as of 31 December 2016

**REPORTING OF ASSETS AND LIABILITIES TOWARDS FOREIGN COUNTRIES**

**The BoP reporting**

**Reports/List of codes (Requirement specifications) for**

**quarterly reporting**

**Version 08**

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# CHANGES IN THE LIST OF CODES

### The list of codes may be altered. The changes will mainly be made once a year, i.e. changes between quarters and months within a calendar year will be an exception. Any changes in the list of codes will be spaced out in the text. Changes may be necessary due to revision of the accountancy legislation, the Standard Industrial Form ((SIF), Næringsoppgaven (NO) in Norwegian)) from the Directorate of Taxes, international commitments etc.

**In part 5. Influx/disposal of intangible assets:**

*New items:*

50 04000 Purchases of concessions, patens, licenses etc. directly from abroad

50 04100 Sale of concessions, patens, licenses etc. directly from abroad

*Items removed:*

50 04000 Net purchases of concessions, patens, licenses etc. directly from abroad

**In part 6. Foreign assets and liabilities:**

*New items:*

64 15000 Accounts receivable from foreign customers, exclusive group companies/subsidiaries

64 15010 Accounts receivable from foreign customers, in group companies/subsidiaries

*Items removed:*

64 15000 Accounts receivable from foreign customers, including group companies/subsidiaries

In the reporting of assets and liabilities towards foreign countries, only the part towards foreign countries should be reported. An exception are under part 7, where respondents are requested to fill both the Norwegian and the foreign part of the companies paid-in equity.

# LIST OF ABREVIATIONS

### SIF: The Directorate of Taxes' Standard Industrial Form

### CPA: The EU’s standard for classification of products, "Classification of Products by Activity" ISO: An international standard issued by the "International Organization for Standardization",

### which is an international body issuing standards

**BoP reporting**

**Annual reporting - detailed (DV)**

## Reporting structure

The BoP reporting consists of identification variable, two classifications variables and one amount variable. These variables are subsequently divided into fields. The variables comprise:

* **The identification variable:** Identifies the reporting unit, the period of reporting (the dates the amounts refer to), reporting option chosen, the version of the list of codes applied and type of form (fields 1 - 5).
* **Classification variable 1:** Defines the accounts items (fields 6 - 8).
* **Classification variable 2:** Defines the statistical characteristics "currency" and "country" (fields 9 - 11).
* **Amount variable:** Defines the amount (field 12).

## Further explanation of the variables and fields in the report

**The identification variable. *Organizational number, period of reporting and the reporting option chosen:***

* **Field 1:** *The reporting unit's organizational number - 9 positions*. The organizational number of the enterprise (organisasjonsnummer) from the Central Register of Legal Entities (9 digits).
* **Field 2:** *Reporting period - 6 positions*. The reporting period should be stated as year (4 digits) and number of the last month in the reporting period (2 digits). Third quarter 2015 should be coded 201509. Please note that 00 should be used for month in annual reports, i.e. the annual reports for 2014 should be coded 201400.
* **Field 3:** *Chosen reporting option - 2 positions*. Identification of reporting option. For reporting units that have foreign assets and liabilities, and have been asked to turn in data on this, the detailed option is marked with a D in the first position. In the last position the reporting unit must state whether distribution by currency is used. The following codes in field 3 are valid for detailed reports:

Code:

*DV = Detailed option with distribution by currency of one, several or all balance sheet items - applies to reporting units that have and have been asked to turn in data about foreign assets and liabilities*

* **Field 4:** *Version - 2 positions*. Please state the version of the list of codes applied. The version number is printed at the bottom of the front page of the list of codes, and should be stated with two digits. This version of the list of codes should be stated with 08 in field 4, and shall be used from annually reporting 2014 and quarterly reporting 2015.
* **Field 5:** *Type of form - 1 position*. Fill in the field with E. This is an internal code for use in SSB.

##### Classification variable 1. Accounts items:

* **Field 6:** *Prefix - 2 positions.* Defines where to be placed in the report. The following codes can be used in field 5 in this report:

Code:

*3x = Financial income, financial costs and gifts to/from abroad 5x = Inflow/exit of intangible assets*

*6x = Foreign assets and liabilities*

*7x = Specification of balance sheet item and the company’s total equity capital (Specification of market Value for foreign fixed shares traded on the stock exchange and in securities’ fund is only mandatory in the annual reporting, and can alternatively be stated when turning in data for the 4 th quarter)*

*8x = Gains/losses, Devaluations, debt remissions etc. 9x = Transactions directly to/from equity funds*

The first digit states which part of the report the data is about and the second digit - here indicated with an x

- subdivides the data in the various parts of the report into different main categories.

* **Field 7:** *Item- 5 positions.* Code for reporting item (compare list of codes). For items without any reference to item in the Standard Industrial Form (SIF) from the Directorate of Taxes the first digit is 0. When there is a reference to the items in the SIF, the SIF-code is used with the addition of one more digit in the last position. When a unique connection can be made between an item in the BoP reporting and the foreign part of the SIF item, this additional digit is indicated with 0. If there is a reference to parts of the foreign part of an SIF item the additional digit equals 1 or 2. If the reference is made to the foreign part of a sum of SIF items, the last SIF item with the additional digit 9 is used. This applies only to the specification of balance sheet items in part 7 and 8 of the list of codes.

In part 7 the following sums exist:

BoP code SIF item

13509 = 1313 + 1332 + 1350

In part 8 the following sums exist:

Bop code SIF item

12909 = 1000 + 1020 + 1105 + 1115 + 1130 + 1150 + 11800 + 1160 + 1205 + 1221 + 1280 +

1290

13329 = 1312 + 1313 + 1331 + 1332

13409 = 1320 + 1340

13909 = 1370 + 1380 + 1390

15309 = 1500 + 1501+ 1530

15709 = 1565 + 1570

18109 = 1800 + 1810

18409 = 1830 + 1840

22809 = 2200 + 2260 + 2280

22909 = 2250 + 2290

29009 = 2400 + 2900

29209 = 2310 + 2920

* **Field 8:** *Sub items - 2 positions.* The following codes may be used in field 7 in this report:

Code:

5*0 = Gains/losses on sales and market value gains and losses not realized*

*70 = Devaluations, losses, debt remissions and enhancement/depreciatian of the share capital /towards equity)*

**Classification variable 2. *Statistical characteristics*:**

* **Field 9:** *CPA - 6 positions.* Code for stating type of service exported and imported. The field should be empty in this report, only with a semicolon (;) at the end.
* **Field 10:** *Currency - 3 positions.* Three letter ISO letter code for specification of type of currency for foreign assets and liabilities. Codes explaining the content can be found in "Statistical characteristics relevant for the reporting of balance of payments data".

Allocating the amount according to country is voluntary in the quarterly report, but it is mandatory in the annual report. By stating all voluntary specifications in the report for the 4th quarter, the firm can be exempt from the annual report.

In the currency field in the lists of codes it is indicated whether the item should be distributed or not. The following codes are used in the lists of codes:

V = the item should be distributed by currency by using ISO letter codes. The item should be stated in Norwegian kroner (NOK).

XXX = no distribution by currency. In the reporting XXX (three Xs should be used), or the field should be left empty in the report, only with a semicolon (;) at the end.

**- Field 11:** *Country - 2 positions.* ISO letter code with two letters for stating the country of residence for the counterpart in the transaction or for the creditor or debtor. Codes including a further description can be found in "Statistical characteristics relevant for the reporting of balance of payments data".

Allocating the amount according to country is voluntary in the quarterly report, but it is mandatory in the annual report. By stating all voluntary specifications in the report for the 4th quarter, the firm can be exempt from the annual report

In the lists of codes it is indicated in the Country field whether the item should be distributed or not. The following codes are used in the list of codes:

L = The item may be broken down by country using ISO letter codes if the company wishes to use the same level of specification in all the reports or prefers to turn in the distribution in the 4 th quarter report instead of annual report. In the company does not wish to break down the item in the quarterly report, please use the country cod XX= No distribution by country, or leave the field empty, only with a semicolon (;) at the end.

XX = No distribution by country. In the reporting XX (Two Xs should be used), or the field should be left empty in the report, only with a semicolon (;) at the end.

**Amount variable. *Amount*:**

* **Field 12:** *Amount - 12 positions.* Amount should be reported as follows:
  + In thousand kroner (NOK). For instance should 1,2 million NOK be reported as 1200.
  + Items in foreign currency should be recalculated into NOK.
  + In part 1 – section 5 and sections 8 and 9 Yaer To Data (YTD) amounts should be stated, whereas amounts in sections 6 and 7 should be stated per last date of the reporting period.
  + All amounts should as a major rule be stated as positive numbers. Reversing entries of income and costs under the various items should however be stated as negative numbers. The same rule applies to liabilities’ and assets’ items that are booked net towards liabilities and assets, respectively. For items where the amount can represent both income and cost the sign to be used is stated in the list of codes. This applies to item 80052 in part 3 of the list of codes.
  + Negative amounts should be reported with a minus in the position in front of the first digit in the amount.

## Record description for classification variables 1 and 2 and the amount varible.

The reporters must submit a semicolonseparated file with an identification variable and with all records compprising amounts. Example of how files should look like:

**Alternativ 1, where empty currency- og countryfields marks no distribution of currency or country:**

999999999;201400;DV;08;E;36;80052;;;;SE;-200

999999999;201400;DV;08;E;64;18300;;;USD;US;1500

999999999;201400;DV;08;E;82;13329;70;;;;-500

**Alternativ 2, where XXX and XX in currency- og countryfields marks no distribution of currency or country:**

999999999;201400;DV;08;E;36;80052;;;XXX;SE;-200

999999999;201400;DV;08;E;64;18300;;;USD;US;1500

999999999;201400;DV;08;E;82;13329;70;;XXX;XX;-500

For more information about procedures for the transmission, see [www.ssb.no/en/](http://www.ssb.no/en/)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **List of codes for detailed annual reporting** | | |  |  | **Valid as of 31-Dec-2014** | | | |
| Classification variable 1 | | | | | Classification variable 2 | | | Amount variable |
| Field 6 | Field 7 | | Field 8 | | Field 9 | Field 10 | Field 11 | Field 12 |
| Pre- fix | Item | Text for item | Sub- item | Text for sub item | CPA | Currenc y | Country | Amount in  1000  NOK |

##### 3. Financial incomes, financial costs and gifts to/from abroad

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 36 | 03100 | Insurance premiums to insurance companies abroad | 00 | - | - | XXX | L |
| 36 | 03200 | Compensations from insurance companies abroad | 00 | - | - | XXX | L |
| 36 | 74900 | Contingents/subscriptions and gifts abroad | 00 | - | - | XXX | XX |
| 36 | 80300 | Interest income from foreign group companies, including branches abroad | 00 | - | - | XXX | L |
| 36 | 80500 | Other interest from abroad | 00 | - | - | XXX | XX |
| 36 | 80051 | Received dividends from foreign subsidiaries and associated companies | 00 | - | - | XXX | L |
| 36 | 80052 | Other share of profit(+)/loss(-) in foreign subsidiaries, associated companies and joint ventures, and profit(+)/loss(-) in foreign branches included in the Profit and Loss Account | 00 | - | - | XXX | L |
| 36 | 80900 | Received dividend and share of profit from other foreign companies | 00 | - | - | XXX | XX |
| 37 | 81300 | Interest expenses to foreign group companies including branches abroad | 00 | - | - | XXX | L |
| 37 | 81500 | Other interest expenses abroad | 00 | - | - | XXX | XX |
| 37 | 81701 | Share of deficit in other foreign companies | 00 | - | - | XXX | XX |

##### Influx/disposal of intangible assets

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 50  50 | 04000  04100 | Purchases of concessions, patens, licenses etc. directly from abroad  Sale of concessions, patens, licenses etc. directly from abroad | 00  00 | -  - | -  - | XXX  XXX | XX  XX |

##### Foreign assets and liabilities

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **61 - 63. Fixed assets** | | | | | | | |
| 61 | 10000 | Research and Development abroad | 00 | - | - | XXX | L |
| 61 | 10200 | Concessions, patens, licenses, trade marks etc. abroad | 00 | - | - | XXX | L |
| 61 | 11050 | Commercial buildings abroad | 00 | - | - | XXX | L |
| 61 | 11150 | Buildings, plants, hotels etc. abroad | 00 | - | - | XXX | L |
| 61 | 11300 | Plants, machines as fixed capital under construction abroad | 00 | - | - | XXX | L |
| 61 | 11500 | Land and other sites abroad | 00 | - | - | XXX | L |
| 61 | 11600 | Dwellings, incl. land, holiday homes abroad | 00 | - | - | XXX | L |
| 61 | 11800 | Investment properties abroad (for companies using IFRS) | 00 | - | - | XXX | L |
| 61 | 12050 | Passenger cars, machinery, fixtures that are/go fixed real capital abroad | 00 | - | - | XXX | L |
| 61 | 12210 | Ships, rigs etc. that are/go into fixed real capital abroad | 00 | - | - | XXX | L |
| 61 | 12800 | Office machines etc. that are/go into fixed real capital abroad | 00 | - | - | XXX | L |
| 61 | 12900 | Other fixed assets abroad | 00 | - | - | XXX | L |
| 62 | 13120 | Investments in foreign group companies/subsidiaries, incl. branches, which are taxed separately | 00 | - | - | XXX | L |
| 62 | 13130 | Investments in other foreign group companies and subsidiaries | 00 | - | - | XXX | L |
| 62 | 13200 | Loans to foreign group companies/subsidiaries incl. branches | 00 | - | - | V | L |
| 62 | 13310 | Investments in foreign associated companies that are taxed separately | 00 | - | - | XXX | L |
| 62 | 13320 | Investments in other foreign associated companies | 00 | - | - | XXX | L |
| 62 | 13400 | Loans to foreign associated companies and joint ventures | 00 | - | - | V | L |
| 63 | 13500 | Investments in foreign shares and security funds | 00 | - | - | XXX | L |
| 63 | 13600 | Bonds issued abroad | 00 | - | - | V | L |
| 63 | 13700 | Receivables from foreign owners, members of the board etc. | 00 | - | - | V | L |
| 63 | 13800 | Receivables from foreign employees | 00 | - | - | V | L |
| 63 | 13900 | Other receivables abroad | 00 | - | - | V | L |
| **64. Financial current assets** | | | | | | | |
| 64  64 | 15000  15010 | Accounts receivable from foreign customers, exclusive group  Accounts receivable from foreign customers, in group | 00  00  - | -  - | -  - | V  V | L  L |
| 64 | 15300 | Earned, non-invoiced operating income from abroad | 00 | - | - | V | L |
| 64 | 15600 | Other receivables from foreign group companies/subsidiaries | 00 | - | - | V | L |
| 64 | 15650 | Short-term receivables from foreign owners, members of the board etc. | 00 | - | - | V | L |
| 64 | 15700 | Other short-term receivables abroad | 00 | - | - | V | L |
| 64 | 17800 | Monies due from abroad for payment of nominal share capital | 00 | - | - | XXX | L |
| 64 | 18000 | Non-market-based investments in foreign shares | 00 | - | - | XXX | L |
| 64 | 18100 | Market-based shares and security funds | 00 | - | - | XXX | L |
| 64 | 18300 | Market-based bonds, certificates etc, issued abroad | 00 | - | - | V | L |
| 64 | 18400 | Other bonds, certificates etc. issued abroad | 00 | - | - | V | L |
| 64 | 18800 | Securities and other financial current assets with foreign debtor | 00 | - | - | V | L |
| 64 | 19200 | Bank deposits abroad | 00 | - | - | V | L |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **List of codes for detailed annual reporting** | | |  |  | **Valid as of 31-Dec-2014** | | | |
| Classification variable 1 | | | | | Classification variable 2 | | | Amount variable |
| Field 6 | Field 7 | | Field 8 | | Field 9 | Field 10 | Field 11 | Field 12 |
| Pre- fix | Item | Text for item | Sub- item | Text for sub item | CPA | Currenc y | Country | Amount in  1000  NOK |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **66. Equity** | | | | | | | |
| 66  66 | 20001  20002 | Share capital /equity owned by foreign parties where each shareholder owns at least 20% of the share capital/ equity  Share capital /equity owned by foreign parties where each shareholder owns less than 20% of the share capital/ equity | 00  00 | -  - | -  - | XXX  XXX | L  L |
| 66 | 20003 | Equity for enterprises other than limited companies owned by foreign parties where each shareholder owns at least 20% of the share capital/ equity | 00 | - | - | XXX | L |
| 66 | 20004 | Equity for enterprises other than limited companies owned by foreign parties where each shareholder owns less than 20% of the share capital/ equity | 00 | - | - | XXX | L |
| **67. Long-term liabilities** | | | | | | | |
| 67 | 21300 | Derivates | 00 | - | - | V | L |
| 67 | 21600 | Deferred income from abroad | 00 | - | - | XXX | L |
| 67 | 22000 | Convertible loans abroad | 00 | - | - | V | L |
| 67 | 22100 | Bond loans abroad | 00 | - | - | V | L |
| 67 | 22200 | Debt to foreign financial institutions | 00 | - | - | V | L |
| 67 | 22500 | Debt to foreign owners and employees | 00 | - | - | V | L |
| 67 | 22600 | Debt to foreign group companies incl. branches | 00 | - | - | V | L |
| 67 | 22800 | Partnership contributions and subordinated loan capital from abroad | 00 | - | - | V | L |
| 67 | 22900 | Other long-term liabilities abroad | 00 | - | - | V | L |
| **68. Short-term liabilities** | | | | | | | |
| 68 | 23100 | Convertible loans (bridging loans etc.) abroad | 00 | - | - | V | L |
| 68 | 23200 | Certificate loans abroad | 00 | - | - | V | L |
| 68 | 23300 | Derivates | 00 | - | - | V | L |
| 68 | 23800 | Bank overdrafts abroad (short-term liabilities to foreign financial institutions) | 00 | - | - | V | L |
| 68 | 24000 | Trade creditors abroad | 00 | - | - | V | L |
| 68 | 24600 | Trade creditors abroad whining foreign group companies | 00 | - | - | V | L |
| 68 | 28000 | Provisions for dividends to foreign owners | 00 | - | - | XXX | L |
| 68 | 29000 | Advances from foreign customers | 00 | - | - | V | L |
| 68 | 29100 | Liabilities to foreign employees and owners | 00 | - | - | V | L |
| 68 | 29200 | Short-term liabilities to group companies abroad incl. branches | 00 | - | - | V | L |
| 68 | 29490 | Salaries and holiday pay etc. to foreign employees | 00 | - | - | XXX | L |
| 68 | 29500 | Accrued interest to foreign creditors | 00 | - | - | V | L |
| 68 | 29700 | Share of revenue from foreign customers concerned with goods or services not yet delivered (e.g. obligations to carry through services, maintenance etc. in the future) | 00 | - | - | XXX | L |
| 68 | 29900 | Other short-term liabilities abroad | 00 | - | - | V | L |

##### Specification of balance sheet items and total equity (including Norwegian – owned share capital/equity)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **70. Specification of balance sheet items** | | | | | | | |
| 70 | 13509 | Market value of foreign fixed shares traded on the stock exchange and fixed shares in security funds | 00 | - | - | XXX | L |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **76. Total equity (including Norwegian – owned share capital/equity) Paid-in equity** | | | | | | | |
| 76 | 20000 | Share capital/equity for enterprises other than limited companies | 00 | - | - | XXX | XX |
| 76 | 20100 | Own share (negative amount/Jointly owned cooperative share capital | 00 | - | - | XXX | XX |
| 76 | 20200 | Share premium | 99 | - | - | XXX | XX |
| 76 | 20300 | Other paid-in equity capital | 99 | - | - | XXX | XX |
| **Earned equity, total** | | | | | | | |
| 76 | 20410 | Fund for assessment differences in partnerships | 00 | - | - | XXX | XX |
| 76 | 20420 | Fund for assessment differences in other companies | 00 | - | - | XXX | XX |
| 76 | 20450 | Fund for real gains | 00 | - | - | XXX | XX |
| 76 | 20550 | Provisions for dividends to foreign owners (for companies using IFRS) | 00 | - | - | XXX | XX |
| 76 | 20590 | Other equity capital. | 00 | - | - | XXX | XX |
| 76 | 20800 | Uncovered loss/quarterly result | 00 | - | - | XXX | XX |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **List of codes for detailed annual reporting** | | |  |  | **Valid as of 31-Dec-2014** | | | |
| Classification variable 1 | | | | | Classification variable 2 | | | Amount variable |
| Field 6 | Field 7 | | Field 8 | | Field 9 | Field 10 | Field 11 | Field 12 |
| Pre- fix | Item | Text for item | Sub- item | Text for sub item | CPA | Currenc y | Country | Amount in  1000  NOK |

##### Gains/losses etc. abroad

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **81 - 33. Fixed assets** | | | | | | | |
| 81 | 12909 | Fixed real capital abroad, included project costs included in the balance sheet and investment properties abroad | 50  70 | Gains(+)/losses(-) from sales, value change of investment properties Devaluations(-)/reversion(+) | - | XXX  XXX | L  L |
| 82 | 13329 | Investments in foreign group- and associate companies (inc. branches) | 50  70 | Gains(+)/losses(-) on sales, value adjustments  Devaluations(-)/reversion(+) | - | XXX  XXX | L  L |
| 82 | 13409 | Loans to foreign group- and associate companies (incl. branches) | 70 | Devaluations, losses, write-offs(-)/ reversal of devaluations, resetting(+) | - | XXX | L |
| 83 | 13500 | Investments in foreign shares and security funds | 50  70 | Realized (and possibly unrealized) market value gains(+)/-losses(-) Devaluations(-)/reversion(+) | - | XXX  XXX | L  L |
| 83 | 13600 | Bonds issued abroad | 50  70 | Realized (and possibly unrealized) market value gains(+)/-losses(-) Devaluations(-)/reversion(+) | - | XXX  XXX | L  L |
| 83 | 13909 | Other long-term receivables abroad | 70 | Devaluations, losses, write-offs(-)/ reversal of devaluations, resetting(+) | - | XXX | L |
| **84. Financial current assets** | | | | | | | |
| 84 | 15309 | Accounts receivables and earned, not invoiced operating income from abroad | 70 | Devaluations, losses, write-offs(-)/ reversal of devaluations, resetting(+) | - | XXX | L |
| 84 | 15600 | Other receivables from foreign group companies (incl. affiliates) | 70 | Devaluations, losses, write-offs(-)/ reversal of devaluations, resetting(+) | - | XXX | L |
| 84 | 15709 | Other short-term receivables abroad, including foreign owners, board members etc. | 70 | Devaluations, losses, write-offs(-)/ reversal of devaluations, resetting(+) | - | XXX | L |
| 84 | 18109 | Marked and non-market-based investments in foreign shares and shares in mutual funds | 50  70 | Realized and unrealized) market value gains(+)/-losses(-)  Devaluations(-)/reversion(+) | - | XXX  XXX | L  L |
| 84 | 18409 | Marked and non-market-based bonds, certificates rtc. Issued abroad | 50  70 | Realized and unrealized) market value gains(+)/-losses(-)  Devaluations(-)/reversion(+) | - | XXX  XXX | L  L |
| 84 | 18800 | Other financial instruments with foreign debitor | 50  70 | Realized and unrealized) market value gains(+)/-losses(-)  Devaluations(-)/reversion(+) | - | XXX  XXX | L  L |
| **86. Equity** | | | | | | | |
|  |  |  |  |  |  |  |  |
| 86 | 20001 | Share capital /equity owned by foreign parties where each shareholder owns at least 20% of the share capital/ equity | 70 | Increase(+)/decrease(-) against equity funds | - | XXX | L |
| 86 | 20002 | Share capital /equity owned by foreign parties where each shareholder owns less than 20% of the share capital/ equity | 70 | Increase(+)/decrease(-) against equity funds | - | XXX | L |
| **87. Long-term liabilities** | | | | | | | |
| 87 | 22100 | Bonds loans issued abroad | 70 | Devaluations(-)/reversion(+) | - | XXX | L |
| 87 | 22809 | Debt to foreign group companies, subordinated loan capital etc. and convertible loans from abroad | 70 | Devaluations(-)/reversion(+) | - | XXX | L |
| 87 | 22909 | Other long-term liabilities abroad, including debt to foreign employees owners | 70 | Devaluations(-)/reversion(+) | - | XXX | L |
| **88. Short-term liabilities** | | | | | | | |
| 88 | 23200 | Bonds loans issued abroad | 70 | Devaluations(-)/reversion(+) | - | XXX | L |
| 88 | 23800 | Debt to foreign financial institutions | 70 | Devaluations(-)/reversion(+) | - | XXX | L |
| 88 | 29209 | Short-term liabilities to group companies abroad incl. branches and convertible loans from abroad | 70 | Devaluations(-)/reversion(+) | - | XXX | L |
| 88 | 29909 | Other short-term liabilities abroad | 70 | Devaluations(-)/reversion(+) | - | XXX | L |

##### Transactions directly to/from equity funds

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 93 | 06100 | Received contribution from foreign group companies/branches | 00 | - | - | XXX | XX |
| 93 | 07100 | Shareholder contribution/capital transfers paid to foreign group companies/branches | 00 | - | - | XXX | XX |
| 93 | 08100 | Dividends paid to foreign group and associated companies | 00 | - | - | XXX | L |
| 93 | 08200 | Dividends paid to other foreign shareholders | 00 | - | - | XXX | XX |