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Statistics Norway

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Guidance/list of codes for reporting by file

Version 9

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1 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).

1.1 Further explanation of the variables and fields in the report

1.1.1 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 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 of the reporting period (2 digits). Use period 00 for the annual reports. The annual report for 2019 should be stated 201900. The quarterly report for the first quarter of 2019 should be stated 201903 (201906 for the second, 201909 for the third and 201912 for the fourth quarter of 2019).
- **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.
- **Field 4:** *Version - 2 positions.*
Please state the version number of the list of codes applied. The version number of the code list that can be found at the bottom of this document is 09.



- **Field 5:** *Type of form – 1 position.*
State the letter E. This is an internal code for use in Statistics Norway.

1.1.2 Classification variable 1. Accounting 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:

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

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, 2, 3 or 4. 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.
- **Field 8:** *Sub-items – 2 positions.*
The following codes may be used in field 8:
 - 00 = No sub items
 - 50 = Gains/losses on sales and market value gains and losses not realized.
 - 70 = Devaluations, losses, debt remissions and enhancement/depreciation of the share capital/towards equity).
 - 99 = Should always be used for item 20200 (share premium) and 20300 (other paid-in equity capital).

1.1.3 Classification variable 2. Statistical characteristics:

- **Field 9:** CPA - 6 positions.

This 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 the file "Country and currency codes.pdf".

Allocating the amount according to country and currency is mandatory for some items when submitting the form via a semicolon separated file. The company does not have to submit the yearly report if the items are allocated by country and currency in the report for the 4th quarter.

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

- (V) = The item should be broken down by currency by using ISO letter codes. If an item can be allocated by more than 10 different currency codes within one country code, you only need to allocate the 10 currencies with the largest value. The rest of the currency codes can be summed and places under the currency code XXX. You allocate all the currency variables if you find that easier.
- (-) = There is no need to allocate the item, leave the field empty with a semicolon.

- **Field 11:** Country - 2 positions.

Two letter ISO letter code for specification of type of country for foreign assets and liabilities. Codes explaining the content can be found in the file "Country and currency codes.pdf".

Allocating the amount according to country and currency is mandatory for some items when submitting the form via a semicolon separated file. The company does not have to submit the yearly report if the items are allocated by country and currency in the report for the 4th quarter.

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

- (V) = The item should be broken down by country by using ISO letter codes. If an item can be allocated by more than 10 different country codes, you only need to allocate the 10 countries with the largest value. The rest of the country codes can be summed and places under the country code XX. You allocate all the country variables if you find that easier.
- (-) = There is no need to allocate the item, leave the field empty with a semicolon.

1.1.4 Amount variable. Amount:

- **Field 12:** *Amount - 12 positions.*

Amounts should be reported as follows:

- In thousand kroner (NOK). For instance, 1.2 million NOK should be reported as 1200.
- Items in foreign currencies should be recalculated into NOK.
- In part 3, 8 and 9 Year to Date (YTD) amounts should be stated, whereas amounts in section 6 and 7 should be stated as last date of the reporting period.
- All amounts should as a major rule be stated as positive numbers, except item 20100 and 20800. 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.

2 Structure examples for the file

The reporters must submit a file with an identification variable with all records comprising amounts. Here is an example in how a file should look like:

Alternative 1, where empty currency and country fields mark no distribution of currency and country:

```
999999999;201900;DV;09;E;36;80052;;;SE;-200  
999999999;201900;DV;09;E;64;18300;;;USD;US;1500  
999999999;201900;DV;09;E;82;13329;70;;;-500
```

For more information on procedures for the transmission, see <https://www.ssb.no/en>.

3 List of codes

List of codes						Valid as of 01-Jan-2019			
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	Currency	Country	Amount in 1000 NOK

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

34	03100	Insurance premiums to insurance companies abroad	00	-	-	-	(L)
34	03200	Compensations from insurance companies abroad	00	-	-	-	(L)
34	74900	Contingents/subscriptions and gifts abroad	00	-	-	-	-
36	80300	Interest income from foreign group companies, including branches abroad	00	-	-	-	(L)
36	80500	Other interest income from abroad	00	-	-	-	-
36	80051	Received dividends from foreign subsidiaries and associated companies	00	-	-	-	(L)
36	80052	Other share of profits(+)/loss(-) in foreign subsidiaries, associated companies and joint ventures, and profit(+)/loss(-) in foreign branches included in the Profit and Loss Account	00	-	-	-	(L)
36	80900	Received dividends and shares of profits from other foreign companies	00	-	-	-	-
37	81300	Interest expenses to foreign group companies, including branches abroad	00	-	-	-	(L)
37	81500	Other interest expenses abroad	00	-	-	-	-
37	81701	Share of deficits in other foreign companies	00	-	-	-	-

6. Foreign assets and liabilities

61 - 63. Fixed assets								
61	10000	Research and Development abroad	00	-	-	-	(L)	
61	10200	Concessions, patents, license, trade marks etc., rights abroad	00	-	-	-	(L)	
61	11050	Commercial buildings abroad	00	-	-	-	(L)	
61	11150	Buildings, plants, hotels etc. abroad	00	-	-	-	(L)	
61	11300	Plants, machines as fixed capital under construction abroad	00	-	-	-	(L)	
61	11500	Land and other sites abroad	00	-	-	-	(L)	
61	11600	Dwellings, incl. land, holiday homes abroad	00	-	-	-	(L)	
61	11800	Investments properties abroad (for companies using IFRS)	00	-	-	-	(L)	
61	12050	Passenger cars, machinery, fixtures that are/go into fixed real capital abroad	00	-	-	-	(L)	
61	12210	Ships, rigs, etc. that are/go into fixed real capital abroad	00	-	-	-	(L)	
61	12800	Office machinery etc. that are/go into fixed real capital abroad	00	-	-	-	(L)	
61	12900	Other fixed assets abroad	00	-	-	-	(L)	
62	13120	Investments in foreign group companies/subsidiaries incl. branches, which are taxed separately	00	-	-	(V)	(L)	
62	13130	Investments in other foreign group companies and subsidiaries	00	-	-	(V)	(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	-	-	(V)	(L)	
62	13320	Investments in other foreign associated companies	00	-	-	(V)	(L)	
62	13400	Loans to foreign associated companies and joint ventures	00	-	-	(V)	(L)	
63	13500	Investments in foreign shares and security funds	00	-	-	(V)	(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 receivable abroad	00	-	-	(V)	(L)	
64. Financial current assets								
64	15000	Accounts receivable from foreign customers, exclusive group companies/subsidiaries	00	-	-	(V)	(L)	
64	15010	Accounts receivable from foreign customers, in group companies/subsidiaries	00	-	-	(V)	(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	-	-	-	(L)	
64	18000	Non-market-based investments in foreign shares	00	-	-	-	(L)	
64	18100	Market-based shares and security funds	00	-	-	-	(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	18900	Derivates	00	-	-	-	(L)	
64	19200	Bank deposits abroad	00	-	-	(V)	(L)	
66. Equity								
66	20001	Share capital owned by foreign parties for AS and ASA where each shareholder owns at least 20% of the share capital	00	-	-	-	(L)	
66	20002	Share capital owned by foreign parties for AS and ASA where each shareholder owns less than 20% of the share capital	00	-	-	-	(L)	
66	20003	Equity owned by foreign parties for companies with the organization form NUF, DA, ANS and other company forms than AS and ASA where each shareholder owns at least 20% of the equity	00	-	-	-	(L)	
66	20004	Equity owned by foreign parties for companies with the organization form NUF, DA, ANS and other company forms than AS and ASA where each shareholder owns less than 20% of the equity.	00	-	-	-	(L)	

67. Long-term liabilities							
67	21300	Derivates	00	-	-	-	(L)
67	21600	Deferred income from abroad	00	-	-	-	(L)
67	22000	Convertible loans abroad	00	-	-	(V)	(L)
67	22100	Bonds 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 loans 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	Bond loans abroad (certificates)	00	-	-	(V)	(L)
68	23300	Derivates	00	-	-	-	(L)
68	23800	Liabilities to foreign financial institutions	00	-	-	(V)	(L)
68	24000	Trade creditors abroad, excluded group companies	00	-	-	(V)	(L)
68	24600	Trade creditors abroad within foreign group companies	00	-	-	(V)	(L)
68	28000	Allocated dividend – distribution as of 31.12	00	-	-	-	-
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	-	-	-	(L)
68	29500	Accrued interest to foreign creditors	00	-	-	(V)	(L)
68	29700	Share and 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	-	-	-	(L)
68	29900	Other short-term liabilities abroad	00	-	-	(V)	(L)

7. Specification of balance sheet items and total equity (including Norwegian-owned share capital/equity)¹⁾

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

8. Gains/losses etc. abroad

81 - 83. Fixed assets							
81	12909	Fixed real capital abroad	50	Gains(+)/losses(-) from sales, value change of investment properties.	-	-	(L)
			70	Devaluations(-)/reversion(+)	-	-	(L)
82	13329	Investments in foreign group- and associate companies (incl. branches)	50	Gains(+)/losses(-), value adjustment	-	-	(L)
			70	Devaluations(-)/reversion(+)	-	-	(L)
82	13409	Loans to foreign group- and associated companies (incl. branches).	70	Devaluations, losses, write-offs(-)/reversal of devaluations, resetting(+)	-	-	(L)
83	13500	Investments in foreign shares and security funds	50	Realized (and possibly unrealized) market value gains(+)-losses(-)	-	-	(L)
			70	Devaluations(-)/reversion(+)	-	-	(L)
83	13600	Bonds issued abroad	50	Realized (and possibly unrealized) market value gains(+)-losses(-)	-	-	(L)
			70	Devaluations(-)/reversion(+)	-	-	(L)
83	13909	Other long-term receivables abroad	70	Devaluations, losses, write-offs(-)/reversal of devaluations, resetting(+)	-	-	(L)
84. Financial current assets							
84	15010	Accounts receivable from foreign customers, in group companies/subsidiaries	70	Devaluations, losses, write-offs(-)/reversal of devaluations, resetting(+)	-	-	(L)
84	15309	Accounts receivables from foreign customers, exclusive group companies/subsidiaries, and earned, not invoiced operating income from abroad	70	Devaluations, losses, write-offs(-)/reversal of devaluations, resetting(+)	-	-	(L)
84	15600	Other receivables from foreign group companies (incl. affiliates)	70	Devaluations, losses, write-offs(-)/reversal of devaluations, resetting(+)	-	-	(L)
84	15709	Other short-term receivables abroad, including foreign owners, board members etc.	70	Devaluations, losses, write-offs(-)/reversal of devaluations, resetting(+)	-	-	(L)
84	18109	Marked and non-market-based foreign shares and shares in unit trusts	50	Realized and unrealized market value gains(+)-losses(-)	-	-	(L)
			70	Devaluations(-)/reversion(+)	-	-	(L)
84	18409	Marked and non-market-based bonds, certificates etc. issued abroad	50	Realized and unrealized market value gains(+)-losses(-)	-	-	(L)
			70	Devaluations(-)/reversion(+)	-	-	(L)
84	18800	Other financial instruments with foreign debtor	50	Realized and unrealized market value gains(+)-losses(-)	-	-	(L)
			70	Devaluations(-)/reversion(+)	-	-	(L)



87. Long-term liabilities							
87	22100	Bond loans issued abroad	70	Reversion (+)	-	-	(L)
87	22209	Debt to foreign financial institutions and convertible loans from abroad	70	Reversion (+)	-	-	(L)
87	22809	Debt to foreign group companies, subordinated loan capital etc. and convertible loans from abroad	70	Reversion (+)	-	-	(L)
87	22909	Other long-term liabilities abroad, including debt to foreign employees and owners	70	Reversion (+)	-	-	(L)
88. Short-term liabilities							
88	23200	Bonds loans abroad	70	Reversion (+)	-	-	(L)
88	23809	Debt to foreign financial institutions and convertible loans abroad	70	Reversion (+)	-	-	(L)
88	24000	Trade creditors abroad, exclusive group companies/subsidiaries	70	Reversion (+)	-	-	(L)
88	24600	Trade creditors abroad to foreign group companies	70	Reversion (+)	-	-	(L)
88	29209	Short-term liabilities to group companies abroad	70	Reversion (+)	-	-	(L)
88	29909	Other short-term liabilities abroad	70	Reversion (+)	-	-	(L)

9. Transactions directly to/from equity funds

93	04000	Purchases of concessions, licenses and copyrights directly from abroad	00	-	-	-	-
93	04100	Sale of concessions, licenses and copyrights directly from abroad	00	-	-	-	-
93	08100	Dividends paid to foreign group and associated companies	00	-	-	-	(L)
93	08200	Dividends paid to other foreign shareholders	00	-	-	-	-

1) Applies to reporters with foreign shareholders