

Instructions

Form Di44 - Swedish direct investment abroad - equity

The report covers

- transactions affecting the ownership and equity, before and/or after the transaction, in a foreign company owned from Sweden.
- transactions affecting the ownership and equity, before and/or after the transaction, in a foreign branch of a Swedish company.
- the report does not include dividends which are reported in the form Di45.

Definition

The concept of direct investment means that there is a direct or indirect ownership between two companies of at least 10% of the voting rights. This is known as a direct investment relationship. All financial transactions that take place between these companies are known as a direct investment. The relationship between a Swedish branch and its foreign owner is also considered a direct investment relationship. Transactions within direct investments include new establishments, acquisitions, mergers and follow-up investments.

Foreign counterpart

Foreign counterpart refers to a legal entity, physical person, authority, branch office or international organization registered abroad. The foreign branch of a Swedish company shall be regarded a foreign company.

Swedish kronor (SEK)

Amounts should be reported in thousands of Swedish kronor (SEK). Amounts in foreign currency should be translated into SEK at the exchange rate applying at the transaction date.

Reporting

The obligation to provide information is mandatory according to Chapter 6.9 § Act (1988:1385), Sveriges Riksbank and RBFS 2002:4. Each report shall be submitted no later than the 15th of the following month.

Secrecy

All information that is submitted to Statistics Sweden is protected according to chapter 24 section 8 of the Public Access to Information and Secrecy Act ([2009:400](#)) and will only be used for statistical purposes.

Answer part of the form

The first part of answering the form begins with stating the country of the foreign subsidiary (country codes can be found by using the search function). Enter the name of the foreign subsidiary and ownership before and after the transaction. Enter what the transaction refers to:

Shares

- Purchase or sale of shares (where a foreign counterpart is involved as buyer or seller).
- If a Swedish counterpart buys shares in a foreign company from another Swedish counterpart, the purchase price is reported as both a purchase and a sale.

Other equity

- Shareholder contribution (capital infusion) to the foreign company is reported as an increase in other equity.
- Loans converted to equity in the foreign company are reported as an increase in other reserves in this form (as well as a reduction of claim in form Di45).
- Reduction of share capital or restricted reserves in the foreign company.

Commercial properties

- Purchase or sale of commercial properties. Refers only to foreign real estate owned directly from Sweden. Real estate owned by foreign companies should not be reported.

Type of investment

- Enter type of investment.

Financing

- Enter how the transaction was carried out (transfer of liquid funds, e.g. through a loan or by being paid in kind).

If the transaction relates to shares

- Enter the name of the counterparty (seller/buyer).
- Enter the country of the counterparty (seller/buyer).

The report does not cover

Transactions that affect equity in foreign firms, but should not be included are:

- Net profits generated in the organization's own operations
- Transfer from the year's profits to capitalized results
- Transfer of equity from non-restricted to restricted and vice versa
- Write-down of the book value of shares in foreign companies