

## Instructions

### Form Di45 - Direct investment loans and dividends

#### The report covers

##### Receivables and payables in the direct investment relationship:

- Swedish company's financial claims and liabilities on *foreign owner group*. Foreign owner group includes foreign ownership (direct and indirect) as well as a foreign parent company.
- Swedish company's financial claims and liabilities on foreign subsidiaries (directly and indirectly owned).
- Foreign affiliate companies are defined as companies in the same group as the Swedish companies, but where the ultimate controlling parent company owns the foreign companies through another ownership chain.
- Financial claims and liabilities between Swedish branches and their foreign owners, and between foreign branches and their Swedish owners, are also to be included in this report.

#### Dividends

- Dividends paid to foreign owners (from Swedish company)
- Dividends to Swedish owner (from companies abroad)
- Since we strive to treat branches in the same way as ordinary subsidiaries, transactions corresponding to dividends to and from branches should also be included here.
- Anticipated dividends should also be reported as a short- or long-term claim/liability.
- Amounts regarding dividends should be reported in thousands of SEK. Dividends in foreign currencies should be converted to SEK at the exchange rate at the time of the transaction.

#### Claims and liabilities include

- Loans and repos
- Account balances and deposits
- Bonds and debentures
- Claims/liabilities related to leasing
- Stock positions should be based on nominal values and reported inclusive of accumulated accrued interest
- Interest revenue/expense should only include the interest revenue or expense during the reference period.
- Write-downs refers to losses relating to loans during the period are booked as anticipated or confirmed losses
- Reversal of write-downs refers to reversal of loans previously booked as anticipated or confirmed losses

#### Country allocation

Amounts should be reported according to the country of the counterpart.

#### Currency of denomination

Amounts should be reported in thousands in the currency of denomination.

Short-term loans have a maturity of up to and including one year. Long-term loans have a maturity longer than one year.

#### The report does not include

- Trade credits
- Financial derivatives

**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. 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. A Swedish company branch abroad shall be regarded as a foreign company.

**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.