

## Instructions

### Form 1340 - Foreign direct investment in Sweden – ad hoc

This form is sent out when needed, for example when we have received information via press releases that a transaction has taken place that needs to be recorded in the balance of payments, but where we need additional information.

#### The report covers

- Transactions affecting the ownership and equity, before and/or after the transaction, in a Swedish company owned from abroad.
- Transactions affecting the ownership and equity, before and/or after the transaction, in a Swedish branch of a foreign company.

#### 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. A foreign owned branch in Sweden shall be regarded as a Swedish 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.

#### 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 what the reporting concerns – investment in Sweden, divestment in Sweden, or both investment and divestment. If a foreign owner sells shares in a Swedish company to a foreign buyer, choose both options. Then enter:

- The month and year that the transaction took place
- The name of the Swedish company the transaction relates to
- Name and country of the foreign buyer/owner
- Name of the foreign buyer's/owner's representative in Sweden
- Name and country of the seller
- The foreign buyer's/owner's voting share in the Swedish company before and after the transaction.

Then enter what the transaction refers to:

**Shares**

- Purchase or sale of shares (where a foreign counterparty is involved as buyer or seller).
- If a foreign owner sells shares in a Swedish company to a foreign buyer, the purchase price is reported as both a sale and a purchase.

**Other equity**

- Shareholder contribution (capital infusion) from foreign owner is reported as an increase in other equity.
- Loans converted to equity in the Swedish company are reported as an increase in other equity in this form (as well as reduction of debt in form Di45).
- Foreign owners' reduction of share capital or restricted reserves in Swedish companies.

**Commercial properties**

- Purchase or sale of commercial properties. This only applies to Swedish real estate owned directly from abroad. Real estate owned by Swedish companies should not be reported.

**Type of investment**

- Enter type of investment.

**Form of finance**

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

**Additional information about the transaction**

Enter any additional information that you think we could benefit from, or attach files with supplementary information about the transaction.

**The report does not cover**

Transactions that affect equity but should not be included are:

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