



# **Instructions: Foreign direct investment in Sweden 2020**

# Instructions: Foreign direct investment in Sweden 2020

**Aim:** The aim of the survey is to measure total foreign direct investment assets and earnings in Swedish companies owned from abroad for 2020.

**Direct investment:** A direct investment relationship exist when someone, usually a company, directly or indirectly owns 10 percent or more of the votes in a company, fund or commercial real estate abroad. The relation between a Swedish branch and its foreign owners also constitutes a direct investment relationship.

**Requirement to provide information:** The requirement to provide information is stipulated in Chapter 6 Section 9 of the Swedish Riksbank Act (1988:1385) and in the Riksbank's statute-book, RBFS 2002:4.

**Confidentiality:** The information provided is classified 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.

**Survey:** The survey consists the following parts: company details, data taken from the balance sheet and earnings statement; and supplementary information.

Symbols in the form:



There are help boxes marked with the symbol to help you when filling in the survey. Click on the symbol to read how to fill in the information



A **“soft” error message** appears if a piece of information you have given is suspected of being incorrect. The message disappears once you have rectified the error and saved the form. It is also possible to comment on the error if it cannot be rectified.

A **“hard” error message** may also appear if the information you have given is suspected of being incorrect. In this case, you will not be able to submit the form until the error has been rectified.

Saving and sending:

The “Continue and Save” function can be found in the page footer. Your answers are saved when you use this function to move to another page of the form. You can also save the form whenever you like by clicking on “Save”, for example if you wish to store your answers but not proceed to another page just now. You can also click on “Back” to display earlier pages in the form.

PLEASE NOTE! If you are inactive for more than 30 minutes on a page in the form, you will be automatically logged out and any information you have filled in on that page will not be saved. The information will be saved on the page if you log out “actively” by clicking on the “Log out” button.

When you have completed the entire form, you click on “Submit”.

Functions in the page header:

Here you can select the “Print” function. The function “Save the form with my answers” is also available under “Print”. Click on “Log out” to finish entering information (without submitting the information to Statistics Sweden) and continue later on.

# Company details

## Information

The corporate ID number for reporting companies must tally with the ID number in the information letter received by post. It is important to give contact details that Statistics Sweden can use if there are questions about the information you provide.

## Reference period

Please state your company's accounting period/financial year. The survey covers the calendar year 2020. If the company has a split financial year, please submit information for the financial year that most closely corresponds to the 2020 calendar year.


## Has the company been active during 2020?

Please state whether the company has been active during 2020. If the company has ceased (to operate) during 2020, please state the reason for this.

## Does the company have one or more foreign owners who own more than 10 per cent?

If your company does not have any foreign owners with a voting share exceeding 10 per cent reply "No" and click "Continue". Foreign owners here refer not only to companies, but also, for example, to private individuals, funds and foundations whose ownership amounts to 10% or more of the voting power.

## Foreign direct owners

Please state the name, country code and share of votes for those owning 10 percent or more of the votes in your company on 31 December 2020 (See Appendix 1 for an example). Country codes can be found via the search function  or in the Excel document in the form that contains a list of countries and codes. If the owner is a person, they do not need to be named – simply write "Person", their country of residence and their voting power.

## Is your company the group parent company?

Please state whether your company is the top group parent company. If your answer is "No", please state the name and country code of your company's top parent company (Swedish or foreign).

"Top group parent company" refers to a parent company that owns more than 50 percent of the voting rights in another company and which itself is not owned by another company by more than 50 percent. In an ownership chain consisting of several companies, the top group parent company is, from the perspective of the reporting company, the first parent company that fulfils these conditions.

## Does the company have any Swedish or foreign subsidiaries or associates?

Please state whether the company has any Swedish or foreign subsidiaries or associates. If the answer is "No", you will be sent to the next page where you can submit data from the balance sheet and income statement for the Swedish company. If the answer is "Yes", please state whether the company has the possibility to report consolidated accounts for the Swedish group.

# **Data from the balance sheet and profit and loss statement**

## **Data from the balance sheet and profit and loss statement for 2020**

All items are reported in millions of Swedish kronor (SEK millions) where the profit/loss items are converted from foreign currency at the average exchange rate and the balance sheet items from foreign currency using the exchange rate in force at year-end.

### **The Swedish group**

Swedish foreign-owned parent companies are to respond on behalf of the entire Swedish group in the column “The Swedish group” The term “Swedish group” means the Swedish parent company including all its directly or indirectly owned subsidiaries and associated companies (including foreign ones). The data are retrieved from the Swedish consolidated accounts for 2020 (official or internal). Companies that do not prepare consolidated accounts because they have no legal obligation to do so under Chapter 7, Sections 2/3/3a of the Swedish Annual Reports Act retrieve the necessary data internally in order to provide information on the Swedish group. (Please see Appendix 1 for an example).

If the company does not own any subsidiaries or associated companies, or if it is not possible to submit data on the Swedish group, the information is retrieved from the company’s annual report. The data are then submitted in the column “The company”.

### **The company**

If the company does not own any subsidiaries or associated companies, the information is retrieved from its own annual report. The data are provided in the column “The company”.

### **1. Total equity (adjusted equity)**

Please state total equity, i.e. including both restricted and unrestricted equity. If you are only answering for your own company, total equity should constitute adjusted equity and is also to include 78 percent of untaxed reserves for financial years beginning 31/12 2018 or earlier, and 78.6 percent of untaxed reserves for financial years beginning between 1/1 2019 and 31/12 2020.

### **2. Profit/loss after financial items**

Please state the company’s/Swedish group’s profit/loss after financial items.

### **3. Write-downs**

Please state write-downs of assets that are above the profit/loss after financial items in the profit and loss statement. Depreciation according to plan should not be included.

### **4. Reversals of write-downs**

Please state any reversals of asset write-downs that are above the profit/loss after financial items in the profit and loss statement.

### **5. Capital gains**

Please state realised and unrealised gains occurring after disposal or revaluation of assets and liabilities. Realised and unrealised exchange rate gains are also to be included. Only realised and unrealised gains that are above the profit/loss after financial items in the profit and loss statement are to be reported.

### **6. Capital losses**

Please state realised and unrealised losses occurring after disposal or revaluation of assets and liabilities. Realised and unrealised exchange rate losses are also to be included. Only realised and unrealised losses that are above the profit/loss

after financial items in the profit and loss statement are to be reported.

## **7. Dividends to foreign owners**

Please state only dividends and group contributions to foreign owners disbursed in 2020. Anticipated dividends from foreign owners booked in 2020 are also to be reported as short- or long-term claims under Point 12 or 13. Since we strive to treat branches in the same way as ordinary subsidiaries, transactions corresponding to dividends from branches should also be included here.

## **8. Time (month) when dividends were disbursed to foreign owners**

Please state the time (month) for dividends disbursed to foreign owners in 2020. If dividends have been disbursed on more than one occasion in 2020, please state the month in which the largest dividend (in terms of amount) was paid out. If all or some of the amount is anticipated dividend, please select “Anticipated” in the drop-down menu instead of “Month”. Anticipated dividends from foreign owners booked in 2020 are also to be reported as short- or long-term claims under Point 12 or 13.

## **9. Tax**

Please state either tax expenditure or tax income stemming from the profit/loss in 2020. Tax expenditure is given without a minus sign.


## **Financial claims of Swedish companies on foreign owner groups (per country)**

Foreign owner groups here include foreign owners (direct or indirect), foreign group parent companies and foreign fellow subsidiaries owned by these. (Please see Appendix 1 for an example). Financial claims include:

- Securities such as debenture loans, bonds and other money market securities,
- Loans,
- Deposits,
- Participation in cash pool arrangements where Swedish companies are debtors or creditors, etc.

Loans between Monetary Financial Institutions (MFI) should not be included in this form. Monetary Financial Institutions (MFIs) include banks, mortgage institutions, financial companies, municipal and corporate-financed institutions, monetary securities companies and monetary investment funds (money market funds). Intra-group loans where only one party is MFI should, however, be included. You can find the European Central Bank’s list of Monetary Financial Institutions here: [https://www.ecb.europa.eu/stats/financial\\_corporations/list\\_of\\_financial\\_institutions/html/elegass.en.html](https://www.ecb.europa.eu/stats/financial_corporations/list_of_financial_institutions/html/elegass.en.html)

## **Country code**

Country codes can be found via the search function  or in the Excel document in the form that contains a list of countries and codes.

## **10a. Short-term financial claims on foreign owner groups (Total per country)**

Please state the Swedish company’s total financial claims on foreign owner groups (per country) where the original term is one year or less. Please exclude claims on customers and financial derivatives. (Please see Appendix 1 for an example).

## **10b. Of which short-term financial claims on foreign fellow subsidiaries (per country)**

Please state the share of the total short-term financial claims under Point 10 a that are in relation to foreign fellow subsidiaries. “Foreign fellow subsidiaries” means companies abroad that belong to the same group as a Swedish company but where the common top group parent company owns the foreign companies directly or indirectly via another ownership chain. (Please see Appendix 1 for an example).

### **11a. Long-term financial claims on foreign owner groups (Total per country)**

Please state the Swedish company's total financial claims on foreign owner groups (per country) where the original term is longer than one year. Please exclude claims on customers and financial derivatives. (Please see Appendix 1 for an example).

### **11b. Of which long-term financial claims on foreign fellow subsidiaries (per country)**

Please state the share of the total long-term financial claims under Point 11 a that are in relation to foreign fellow subsidiaries. "Foreign fellow subsidiaries" means companies abroad that belong to the same group as a Swedish company but where the common top group parent company owns the foreign companies directly or indirectly via another ownership chain. (Please see Appendix 1 for an example)

### **Swedish companies' financial claims on foreign owner groups (per country)**


Foreign owner groups here include foreign owners (direct or indirect), foreign group parent companies and foreign fellow subsidiaries owned by these. (Please see Appendix 1 for an example). Financial liabilities include:

- Securities such as debenture loans, bonds and other money market securities,
- Loans,
- Deposits,
- Participation in cash pool arrangements where Swedish companies are debtors or creditors, etc.

Loans between Monetary Financial Institutions (MFI) should not be included in this form. Monetary Financial Institutions (MFIs) include banks, mortgage institutions, financial companies, municipal and corporate-financed institutions, monetary securities companies and monetary investment funds (money market funds). Intra-group loans where only one party is MFI should, however, be included. You can find the European Central Bank's list of Monetary Financial Institutions here:

[https://www.ecb.europa.eu/stats/financial\\_corporations/list\\_of\\_financial\\_institutions/html/elegass.en.html](https://www.ecb.europa.eu/stats/financial_corporations/list_of_financial_institutions/html/elegass.en.html)

### **Country code.**

Country codes can be found via the search function  or in the Excel document in the form that contains a list of countries and codes.

### **12 a. Short-term financial liabilities in relation to foreign owner groups (Total per country)**

Please state the Swedish company's total financial liabilities in relation to foreign owner groups (per country) where the original term is one year or less. Please exclude supplier credits and financial derivatives. (Please see Appendix 1 for an example).

### **12b. Of which short-term financial liabilities in relation to foreign fellow subsidiaries (per country)**

Please state the share of the total short-term financial liabilities under Point 12 a that are in relation to foreign fellow subsidiaries. "Foreign fellow subsidiaries" means companies abroad that belong to the same group as a Swedish company but where the common top group parent company owns the foreign companies directly or indirectly via another ownership chain. (Please see Appendix 1 for an example).

### **13a. Long-term financial liabilities in relation to foreign owner groups (Total per country)**

Please state the Swedish company's total financial liabilities in relation to foreign owner groups (per country) where the original term is longer than one year. Please exclude supplier credits and financial derivatives. (Please see Appendix 1 for an example).

**13b. Of which long-term financial liabilities in relation to foreign fellow subsidiaries (per country)**

Please state the share of the total long-term financial liabilities under Point 13 a that are in relation to foreign fellow subsidiaries. "Foreign fellow subsidiaries" means companies abroad that belong to the same group as a Swedish company but where the common top group parent company owns the foreign companies directly or indirectly via another ownership chain. (Please see Appendix 1 for an example).

## Supplementary information

**Have there been any transactions between Sweden and abroad, for an amount exceeding 100 SEK million, which effected ownership or equity in the Swedish company?**

Please note that if you participate in our monthly survey "Foreign direct investment in Sweden – Equity (Di43)", you do not have to answer this question.

If the answer is "Yes", 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).

### If the transaction relates to shares

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



## **Submit your annual report and group structure**

Please submit your annual report and your group structure under the link “Select another form/file”. If you prefer to send in your annual report and group structure by post, you send it to the address below.

## **Submitting information**

When you have completed the entire form, you will see a window for submitting your answers. To finish providing the information and submit it, please click on “Submit”. After the form has been submitted, you will receive a message confirming the date and the time your answers were received.

Statistics Sweden (SCB)  
INS/EKU  
701 89 ÖREBRO  
SWEDEN

## **Contact details**

For questions, please contact:

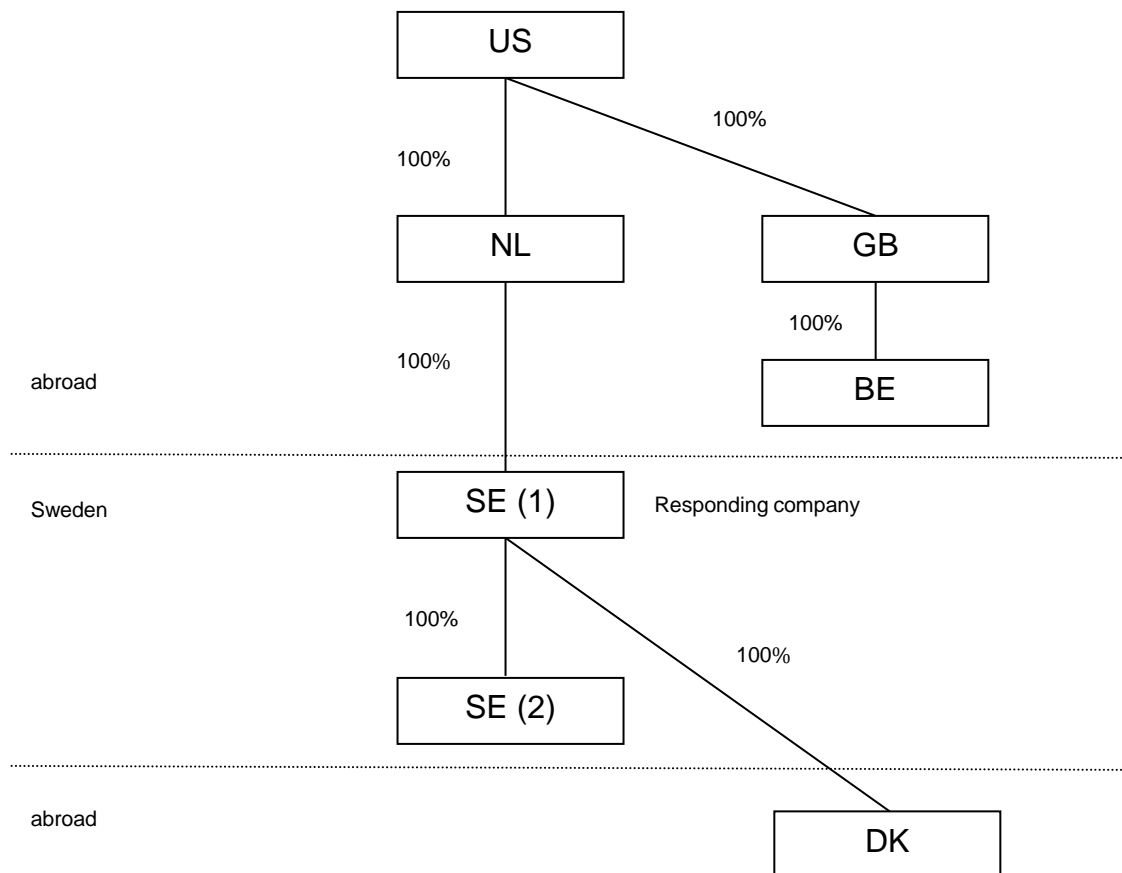
Insamling.di@scb.se

The Direct Investment group number: +46 10-479 60 65

**Thank you very much for your participation.**

## Appendix 1 – Example

The definitions used in this survey are exemplified below.



The company in the above structure that has been selected to respond to the survey “Foreign direct investment in Sweden is Company SE (1) because that company is owned directly from abroad.

**The owner** of Company SE c1) is Company NL.

**Group parent company** (top) is Company US.

Company SE (1) is to respond on behalf of the entire **Swedish group**, which includes all directly and indirectly owned associated companies and subsidiaries (including foreign ones). In the example above, this includes companies SE (1), SE (2) and DK.

**Foreign owner groups** include foreign owners (direct or indirect), foreign group parent companies and foreign fellow subsidiaries owned by these. In the example above, this refers to companies NL, US, GB and BE.

**“Foreign fellow subsidiaries”** means companies abroad that belong to the same group as a Swedish company but where the common top group parent company owns the foreign companies directly or indirectly via another ownership chain. In the example above, companies GB and BE are foreign fellow subsidiaries to SE (1) and SE (2) because they are not part of the same ownership chain as the Swedish companies. DK and SE (2) are fellows as they are part of the same group but not part of the same ownership chain.