

March 2019

Instructions for investments

The form uses the business concepts and references in the BAS accounting plan to facilitate the response process.

Provide all amount details in SEK thousands. State amounts in the prices that applied at the time of the investment (for planned investments, use the time of reporting).

Investments in tangible fixed assets

The term “investments” refers to purchases/acquisitions of tangible fixed assets and normally refers to assets delivered during the period. In major investment projects (construction in progress) that extend over several years, the part that is balanced during the period is included.

Purchases/acquisitions are reported by asset class; if precise reporting by asset class is difficult, an approximate classification will be accepted.

Buildings

An increase in cost in connection with the purchase of various types of buildings, such as industrial buildings, warehouses, offices, commercial and residential buildings, etc.

Purchase of buildings (not new construction)

An increase in cost in connection with the purchase of existing buildings, that is, buildings that have been previously owned by a third party. *(Part of BAS 111x)*

New construction, extension and conversion of buildings

An increase in cost in connection with new construction, extension and conversion carried out on behalf of the enterprise. *(Part of BAS 111x)*

Costs of improvements to leased property

An increase in cost in connection with the period's improvement costs on leased property. *(Part of BAS 112x)*

Land

An increase in cost in connection with the purchase of land, such as business premises' land value, plots and other undeveloped land areas.



(Part of BAS 113x, 114x)

Land improvements

Land improvements consist of facilities of a permanent nature erected on the land, as well as some types of land works. Land improvements refer to facilities or plants that are not buildings or equipment and that are intended for use in the property owner's business activities.

Purchase of land improvements (not new construction)

An increase in cost in connection with the purchase of existing land improvements, that is, land improvements that have been previously owned by a third party. *(Part of BAS 115x)*

New construction, extension and conversion of land improvements

An increase in cost in connection with new construction, extension and conversion of land improvements carried out on behalf of the enterprise.
(Part of BAS 115x)

Construction in progress and advance payments

Construction in progress – buildings and land

An increase in cost in connection with the production of construction in progress involving buildings and land improvements, excluding advance payments in connection with acquisition, such as deposits and down payments. *(Part of BAS 118x)*

Construction in progress - machinery and equipment

An increase in cost in connection with the production of construction in progress involving plant and machinery, equipment, tools, fixtures and fittings, excluding advance payments in connection with acquisition, such as deposits and down payments. *(Part of BAS 128x)*

Advance payments for tangible fixed assets

The period's advance payments concerning tangible fixed assets can be, for example, down payments and deposits in connection with acquisition. *(Part of BAS 118x, 128x)*

Machinery and equipment

An increase in cost in connection with the purchase of plant and machinery, equipment, tools, fixtures and fittings. For trade-ins, include the gross value rather than the difference. *(Part of BAS 121x-126x)*

For *lessors*, machinery and equipment rented/leased from the enterprise are included. For *lessees*, finance lease agreements on machinery and equipment balanced with the enterprise are included.

Other tangible fixed assets

An increase in cost in connection with the purchase of other tangible fixed assets, such as art and animals recognised as tangible fixed assets.
(Part of BAS 129x)

Planned investments

Expected investments refer to concrete investment plans and the renewal of machinery and such not covered by current investment plans, but which from experience can be expected to take place.

Sales/disposals of tangible fixed assets

Once a year (in the first quarter), information is also requested on sales/disposals per asset class, at the selling price, that is, the sales total for fixed assets sold during the previous financial year.

The selling price refers to the actual compensation received for the sale, that is, the book value on a sold asset with addition/deduction for any capital gain/loss.