

Country	Earnings include		Earnings exclude							Fully apply the COPC
	Deductions for Depreciation of Capital	Provisions for Host Country Income/ Corporation Taxes	Exchange Rate Gains	Exchange Rate Losses	Write-offs	Realized Capital Gains	Realized Capital Losses	Un-realized Capital Gains	Un-realized Capital Losses	
Mexico	NA (1)	NA (1)	NA (1)	NA (1)	NA (1)	NA (1)	NA (1)	NA (1)	NA (1)	NA (1)
Netherlands	✓	✓	✓	✓	✓	✓	X	✓	✓	X
New Zealand	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Nigeria	NA (1)	NA (1)	NA (1)	NA (1)	NA (1)	NA (1)	NA (1)	NA (1)	NA (1)	NA (1)
Norway	✓	✓	X	X	X	X	X	X	X	X
Peru	NA (3)	NA (3)	NA (3)	NA (3)	NA (3)	NA (3)	NA (3)	NA (3)	NA (3)	NA (3)
Philippines	✓	✓	X	X	X	X	X	✓	✓	X
Poland	X	✓	X	X	X	X	X	X	X	X
Portugal	✓	✓	X	X	X	X	X	✓	X	X
Russia	X	X	X	X	X	X	X	X	X	X
Singapore	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Slovak Republic	X	X	✓	✓	✓	✓	✓	✓	✓	X
Slovenia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
South Africa	✓	✓	X	X	X	X	X	X	X	X
Spain	X	X	✓	✓	X	X	X	✓	✓	X
Sweden	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Switzerland	✓	✓	✓	✓	X	X	X	✓	✓	X
Thailand	✓	✓	X	X	X	X	X	X	X	X
Tunisia	X	X	X	X	X	✓	✓	✓	✓	X
Turkey	NA (6)	NA (6)	NA (6)	NA (6)	NA (6)	NA (6)	NA (6)	NA (6)	NA (6)	NA (6)
United Kingdom	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
United States	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
OECD Countries (30)	Y = 20 N = 6 NA = 4	Y = 19 N = 7 NA = 4	Y = 15 N = 11 NA = 4	Y = 15 N = 11 NA = 4	Y=12 N=14 NA=4	Y = 11 N = 15 NA = 4	Y = 10 N = 16 NA = 4	Y = 20 N = 6 NA = 4	Y = 18 N = 8 NA = 4	Y = 7 N = 19 NA = 4
Other Countries (26)	Y = 14 N = 6 NA = 6	Y = 14 N = 6 NA = 6	Y = 10 N = 10 NA = 6	Y = 10 N = 10 NA = 6	Y=10 N=10 NA=6	Y = 12 N = 8 NA = 6	Y = 12 N = 8 NA = 6	Y = 13 N = 7 NA = 6	Y = 13 N = 7 NA = 6	Y = 8 N = 12 NA = 6
Total (56)	Y = 34 N = 12 NA = 10	Y = 33 N = 13 NA = 10	Y = 25 N = 21 NA = 10	Y = 25 N = 21 NA = 10	Y=22 N=24 NA = 10	Y = 23 N = 23 NA = 10	Y = 22 N = 24 NA = 10	Y = 33 N = 13 NA = 10	Y = 31 N = 15 NA = 10	Y = 15 N = 31 NA = 10

Y or ✓ = Yes
N or X = No
NA = Not applicable

Shaded cells = OECD member countries

Notes:

- (1) Ecuador, Indonesia, Korea, Mexico, and Nigeria: Outward transactions data are not compiled.
- (2) Guatemala: The method used to calculate earnings of direct investment enterprises cannot be clearly identified from the present data source.
- (3) Kazakhstan and Peru: Outward data on direct investment earnings are not compiled.
- (4) Kuwait: Some enterprises include (i) unrealized capital gains and losses, and (ii) write-offs, in their earnings data.

- (5) Luxembourg: The Belgian authorities have compiled joint Belgo-Luxembourg Economic Union (BLEU) FDI transactions data for Belgium and Luxembourg through 2001. Luxembourg will compile its own FDI transactions data from 2002 onwards.
- (6) Turkey: No information is available on the measurement of direct investment earnings of direct investors abroad.

Source: 2001 update of joint IMF/OECD Survey of Implementation of Methodological Standards for Direct Investment (SIMSDI)