

Table 25: Direct Investment Income: Time of Recording: Outward Transactions Data

Country	Countries that record:						
	Income on equity (dividends and distributed branch profits) as at the date they are:			Reinvested earnings in the period in which they are earned	Income on debt (interest) as it is:		
	Payable	Paid	Other		Accruing	Paid	Other
Argentina	✓	—	—	✓	NA	NA	NA
Australia	✓	—	—	✓	✓	—	—
Austria	—	✓	—	✓	✓(1)	✓(1)	—
Belgium	—	✓	—	✓	—	—	✓
Bolivia	—	✓	—	✓	NA	NA	NA
Botswana	✓	—	—	✓	✓	—	—
Canada	✓	—	—	✓	✓	—	—
Chile	—	✓	—	✓	NA	NA	NA
Colombia	—	✓	—	✓	NA	NA	NA
Costa Rica	✓(2)	✓(2)	—	✓	✓	—	—
Croatia	—	✓	—	X	✓	—	—
Czech Republic	—	✓	—	✓	—	—	✓
Denmark	—	✓(3)	—	X (3)	—	✓(3)	—
Ecuador	NA	NA	NA	NA	NA	NA	NA
Estonia	✓(4)	✓(4)	—	X	✓(4)	✓(4)	—
Finland	—	✓	—	✓	✓	—	—
France	—	✓	—	X	NA	NA	NA
Germany	—	✓	—	✓	—	✓	—
Greece	—	✓	—	✓(3)	✓	—	—
Guatemala	—	✓	—	✓(3)	—	✓	—
Hong Kong SAR	✓	—	—	✓	✓	—	—
Hungary	—	✓	—	NA	—	✓	—
Iceland	✓	—	—	✓	—	✓	—
Indonesia	NA	NA	NA	NA	NA	NA	NA
Ireland	—	✓(5)	—	✓	✓	—	—
Israel	NA	NA	NA	✓	NA	NA	NA
Italy	—	✓	—	X	NA	NA	NA
Japan	—	✓	—	X	—	✓	—
Kazakhstan	NA	NA	NA	NA	NA	NA	NA
Korea	—	✓	—	✓	—	✓	—
Kuwait	✓(3) (6)	✓(3) (6)	—	✓	—	✓	—
Latvia	✓	—	—	✓	✓	—	—
Luxembourg	NA (7)	NA (7)	NA (7)	NA (7)	NA (7)	NA (7)	NA (7)
Malaysia	✓	—	—	✓(3)	✓	—	—
Mexico	NA	NA	NA	NA	NA	NA	NA
Netherlands	—	✓	—	✓	—	✓	—
New Zealand	✓	—	—	✓	✓	—	—
Nigeria	NA	NA	NA	NA	NA	NA	NA
Norway	—	✓	—	✓	✓	—	—
Peru	NA	NA	NA	NA	NA	NA	NA

Country	Countries that record:						
	Income on equity (dividends and distributed branch profits) as at the date they are:			Reinvested earnings in the period in which they are earned	Income on debt (interest) as it is:		
	Payable	Paid	Other		Accruing	Paid	Other
Philippines	—	✓	—	NA	—	✓	—
Poland	✓	—	—	✓	—	—	✓
Portugal	—	✓	—	✓	—	✓	—
Russia	—	✓	—	✓	—	✓	—
Singapore	✓(3)	—	—	✓(3)	✓(3)	—	—
Slovak Republic	—	✓	—	✓	—	✓	—
Slovenia	—	✓	—	✓	NA	NA	NA
South Africa	✓	—	—	✓(3)	✓	—	—
Spain	—	✓	—	NA	—	✓	—
Sweden	✓	—	—	✓	✓	—	—
Switzerland	✓(8)	✓(8)	—	✓	✓(8)	✓(8)	—
Thailand	✓(3) (9)	✓(3) (9)	—	NA	✓(3) (9)	✓(3) (9)	—
Tunisia	—	✓	—	NA	NA	NA	NA
Turkey	—	✓	—	X	NA	NA	NA
United Kingdom	✓(10)	✓(10)	—	✓	✓	—	—
United States	✓	—	—	✓	✓	—	—
OECD Countries (30)	Y = 9* NA = 2*	Y = 21* NA = 2*	Y = 0* NA = 2*	Y = 21 N = 5 NA = 4	Y = 11* NA = 6*	Y = 12* NA = 6*	Y = 3* NA = 6*
Other Countries (26)	Y = 11* NA = 6*	Y = 13* NA = 6*	Y = 0* NA = 6*	Y = 16 N = 2 NA = 8	Y = 10* NA = 12*	Y = 6* NA = 12*	Y = 0* NA = 12*
Total (56)	Y = 20* NA = 8*	Y = 34* NA = 8*	Y = 0** NA = 8*	Y = 37 N = 7 NA = 12	Y = 21* NA = 18*	Y = 18* NA = 18*	Y = 3* NA = 18*

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

Shaded cells = OECD member countries

* Data will not add to totals as some countries use more than one method of recording dividends and distributed branch profits and/or interest income.

Notes:

- (1) Austria: Interest from bonds and money market instruments is recorded on an accrual basis. Interest from loans is recorded on a paid basis.
- (2) Costa Rica: Dividends are recorded primarily on the date payable, but dividends of some incorporated enterprises are recorded on the date they are paid.
- (3) Denmark, Greece, Guatemala, Kuwait, Malaysia, Singapore, South Africa, and Thailand: Data are compiled but not disseminated.
- (4) Estonia: Dividends are recorded primarily on the date they are payable, but dividends for a small number of reporters are recorded on the date they are paid. Interest is recorded primarily on an accrual basis, but interest for a small number of reporters is recorded on a paid basis.
- (5) Ireland: In most instances, the date paid is effectively the date dividends are payable.
- (6) Kuwait: Dividends are primarily recorded on the date payable, but some are recorded on the date paid.
- (7) 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.
- (8) Switzerland: Dividends are recorded using a mixture of date payable and date paid. Interest is recorded using a mixture of the accrual basis, and the paid basis.
- (9) Thailand: Some dividends are recorded on the date payable, and some interest is recorded on an accrual basis.
- (10) United Kingdom: Dividends of unincorporated enterprises are recorded when payable.

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