

Table 38: Treatment of Reverse Investment When Direct Investment Enterprise Owns At Least 10% of its Direct Investor (Two FDI Relationships Established): Transactions Data

Country	Acquisition of equity by a direct investment enterprise in its direct investors is recorded as:				Provision of a loan by a direct investment enterprise to its direct investors is recorded as:			
	Direct Investment in the Reporting Economy (i.e. directional principle)		Direct Investment Abroad: Increase in Claims on Affiliated Enterprises (i.e. asset/liability principle) (1)	Portfolio Investment: Increase in Assets: Equity Securities (i.e. not FDI)	Direct Investment in the Reporting Economy (i.e. directional principle)		Direct Investment Abroad: Increase in Claims on Affiliated Enterprises (i.e. asset/liability principle) (1)	Other Investment: Increase in Assets: Loans (i.e. not FDI)
	Increase in Claims on Direct Investors	Decrease in Liabilities to Direct Investors			Increase in Claims on Direct Investors	Decrease in Liabilities to Direct Investors		
Argentina	—	—	✓	—	—	—	✓	—
Australia	—	—	✓	—	—	—	✓	—
Austria	—	—	✓	—	—	—	✓	—
Belgium	✓	—	—	—	✓	—	—	—
Bolivia	NA	NA	NA	NA	NA	NA	NA	NA
Botswana	—	—	✓	—	—	—	✓	—
Canada	—	—	✓	—	—	—	✓	—
Chile	—	—	✓	—	—	—	✓	—
Colombia	—	—	✓	—	NA	NA	NA	NA
Costa Rica	✓	—	—	—	✓	—	—	—
Croatia	—	—	✓	—	—	—	✓	—
Czech Republic	—	—	✓	—	—	—	✓	—
Denmark	—	—	✓	—	—	✓	—	—
Ecuador	NA	NA	NA	NA	NA	NA	NA	NA
Estonia	NA	NA	NA	NA	NA	NA	NA	NA
Finland	—	—	✓	—	—	—	✓	—
France	—	—	✓	—	—	—	✓	—
Germany	—	—	✓	—	—	—	✓	—
Greece	—	—	✓	—	—	—	✓	—
Guatemala	✓	—	—	—	✓	—	—	—
Hong Kong SAR	—	—	✓	—	—	—	✓	—
Hungary	—	—	✓	—	—	—	✓	—
Iceland	—	—	✓	—	—	—	✓	—
Indonesia	NA	NA	NA	NA	NA	NA	NA	NA
Ireland	—	—	✓	—	—	—	✓	—
Israel	—	—	✓	—	—	—	✓	—
Italy	—	—	✓	—	—	—	✓	—
Japan	—	—	✓	—	—	—	✓	—
Kazakhstan	—	—	✓	—	—	—	✓	—
Korea	—	—	✓	—	—	—	✓	—
Kuwait	NA	NA	NA	NA	NA	NA	NA	NA
Latvia	—	—	✓	—	—	—	✓	—
Luxembourg	NA	NA	NA	NA	NA	NA	NA	NA
Malaysia	—	—	✓	—	—	—	✓	—
Mexico	NA	NA	NA	NA	NA	NA	NA	NA
Netherlands	—	✓	—	—	—	—	✓	—

Country	Acquisition of equity by a direct investment enterprise in its direct investors is recorded as:				Provision of a loan by a direct investment enterprise to its direct investors is recorded as:			
	Direct Investment in the Reporting Economy (i.e. directional principle)		Direct Investment Abroad: Increase in Claims on Affiliated Enterprises (i.e. asset/liability principle) (1)	Portfolio Investment: Increase in Assets: Equity Securities (i.e. not FDI)	Direct Investment in the Reporting Economy (i.e. directional principle)		Direct Investment Abroad: Increase in Claims on Affiliated Enterprises (i.e. asset/liability principle) (1)	Other Investment: Increase in Assets: Loans (i.e. not FDI)
	Increase in Claims on Direct Investors	Decrease in Liabilities to Direct Investors			Increase in Claims on Direct Investors	Decrease in Liabilities to Direct Investors		
New Zealand	—	—	✓	—	✓	—	—	—
Nigeria	—	—	—	✓	—	—	—	✓
Norway	—	✓	—	—	✓	—	—	—
Peru	—	—	✓	—	—	—	—	✓ (2)
Philippines	NA	NA	NA	NA	NA	NA	NA	NA
Poland	NA	NA	NA	NA	NA	NA	NA	NA
Portugal	—	—	✓	—	—	—	✓	—
Russia	—	—	✓	—	—	—	✓	—
Singapore	—	✓	—	—	—	✓	—	—
Slovak Republic	—	—	✓	—	—	—	✓	—
Slovenia	—	—	✓	—	—	—	—	✓
South Africa	—	—	✓	—	—	—	✓	—
Spain	—	—	✓	—	—	—	✓	—
Sweden	—	—	✓	—	—	—	✓	—
Switzerland	—	—	✓	—	✓	—	—	—
Thailand	—	—	✓	—	—	—	✓	—
Tunisia	—	✓	—	—	—	✓	—	—
Turkey	—	—	✓	—	NA	NA	NA	NA
United Kingdom	—	—	✓	—	✓	—	—	—
United States	—	—	✓	—	—	—	✓	—
OECD Countries (30)	Y = 1 NA = 3	Y = 2 NA = 3	Y = 24 NA = 3	Y = 0 NA = 3	Y = 5 NA = 4	Y = 1 NA = 4	Y = 20 NA = 4	Y = 0 NA = 4
Other Countries (26)	Y = 2 NA = 6	Y = 2 NA = 6	Y = 15 NA = 6	Y = 1 NA = 6	Y = 2 NA = 7	Y = 2 NA = 7	Y = 12 NA = 7	Y = 3 NA = 7
Total (56)	Y = 3 NA = 9	Y = 4 NA = 9	Y = 39 NA = 9	Y = 1 NA = 9	Y = 7 NA = 11	Y = 3 NA = 11	Y = 32 NA = 11	Y = 3 NA = 11

Y or ✓ = Yes
NA = Not applicable

Shaded cells = OECD member countries

Notes:

- (1) The treatment recommended in the international standards for recording both the acquisition of equity and the provision of a loan is *Direct Investment Abroad: Increase in Claims on Affiliated Enterprises*.
- (2) Peru classifies reverse investment involving the provision of a loan as Portfolio Investment, not FDI.

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