

| Country | Countries that follow the international standards regarding the treatment of quasi-corporations involving: | | | | | | | |
|----------------------|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | Construction Enterprises | | Mobile Equipment | | | | | |
| | | | Aircraft | | Ships | | Drilling Rigs | |
| | Inward | Outward | Inward | Outward | Inward | Outward | Inward | Outward |
| New Zealand | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Nigeria | NA (1) | NA | NA (1) | NA | NA (1) | NA | NA (1) | NA |
| Norway | NA (1) | NA (1) | X | X | X | X | X | X |
| Peru | NA (1) | NA (1) | NA (1) | NA (1) | NA (1) | NA (1) | NA (1) | NA (1) |
| Philippines | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Poland | X | ✓ | NA | NA | NA | NA | NA | NA |
| Portugal | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Russia | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Singapore | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Slovak Republic | X | X | X | X | X | X | X | X |
| Slovenia | X | X | X | X | X | X | X | X |
| South Africa | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Spain | ✓ | ✓ | NA | NA | NA | NA | ✓ | ✓ |
| Sweden | X | X | X | X | X | X | X | X |
| Switzerland | ✓ | ✓ | NA | NA | NA | NA | NA | NA |
| Thailand | NA | NA | NA | NA | NA | NA | NA | NA |
| Tunisia | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Turkey | X | X | X | X | X | X | X | X |
| United Kingdom | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| United States | ✓ | ✓ | X | X | ✓ | ✓ | ✓ | ✓ |
| OECD Countries (30) | Y = 12 N = 12 NA = 6 | Y = 12 N = 11 NA = 7 | Y = 6 N = 12 NA = 12 | Y = 5 N = 12 NA = 13 | Y = 7 N = 11 NA = 12 | Y = 6 N = 11 NA = 13 | Y = 10 N = 10 NA = 10 | Y = 8 N = 10 NA = 12 |
| Other Countries (26) | Y = 11 N = 6 NA = 9 | Y = 10 N = 5 NA = 11 | Y = 10 N = 4 NA = 12 | Y = 9 N = 4 NA = 13 | Y = 9 N = 4 NA = 13 | Y = 9 N = 4 NA = 13 | Y = 10 N = 4 NA = 12 | Y = 10 N = 4 NA = 12 |
| Total (56) | Y = 23 N = 18 NA = 15 | Y = 22 N = 16 NA = 18 | Y = 16 N = 16 NA = 24 | Y = 14 N = 16 NA = 26 | Y = 16 N = 15 NA = 25 | Y = 15 N = 15 NA = 26 | Y = 20 N = 14 NA = 22 | Y = 18 N = 14 NA = 24 |

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

Shaded cells = OECD member countries

Notes:

- (1) Bolivia, Denmark, Greece, Guatemala, Hungary, Indonesia, Italy, Korea, Nigeria, Norway, and Peru: Activities of all or some types of quasi-corporations cannot be identified at present.
- (2) 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.

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