

Table 46: Treatment of Special Purpose Entities (SPEs) in FDI Position Data

Country	Countries that generally include activities of SPEs in their FDI position data		Countries that follow the international standards regarding the treatment in their FDI position data of SPEs with the sole purpose of financial intermediation	
	Inward	Outward	Inward	Outward
Argentina	✓	✓	X	X
Australia	✓	✓	✓	✓
Austria	✓	✓	✓	✓
Belgium	✓	✓	X	X
Bolivia	X	X	NA	NA
Botswana	✓	✓	✓	✓
Canada	NA	✓	NA	X
Chile	NA	NA	NA	NA
Colombia	NA	NA	NA	NA
Costa Rica	NA	NA	NA	NA
Croatia	NA	NA	NA	NA
Czech Republic	NA	NA	NA	NA
Denmark	✓	✓	✓	✓
Ecuador	NA	NA	NA	NA
Estonia	✓	✓	NA	NA
Finland	✓	✓	X	X
France	✓	✓	X	X
Germany	✓	✓	X	X
Greece	✓	✓	✓	✓
Guatemala	NA	NA	NA	NA
Hong Kong SAR	✓	✓	✓	✓
Hungary	NA	NA	NA	NA
Iceland	NA	NA	NA	NA
Indonesia	NA	NA	NA	NA
Ireland	✓(1)	✓(1)	✓(1)	✓(1)
Israel	NA	✓	NA	✓
Italy	✓	✓	✓	✓
Japan	✓	✓	✓	✓
Kazakhstan	NA	✓	NA	✓
Korea	NA	NA	NA	NA
Kuwait	NA	NA	NA	NA
Latvia	✓	✓	✓	✓
Luxembourg	X	X	NA	NA
Malaysia	X (1)	X (1)	NA (1)	NA (1)
Mexico	✓	NA	✓	NA
Netherlands	X	✓	NA	X
New Zealand	✓	✓	✓	✓
Nigeria	NA	NA	NA	NA
Norway	NA	✓	NA	✓
Peru	✓	✓	✓	✓
Philippines	NA	NA	NA	NA

Country	Countries that generally include activities of SPEs in their FDI position data		Countries that follow the international standards regarding the treatment in their FDI position data of SPEs with the sole purpose of financial intermediation	
	Inward	Outward	Inward	Outward
Poland	NA	✓	NA	✓(2)
Portugal	✓	✓	✓	✓
Russia	✓	✓	✓	✓
Singapore	✓	✓	✓(2)	✓(2)
Slovak Republic	NA	NA (3)	NA	NA (3)
Slovenia	✓	✓	✓	✓
South Africa	✓	✓	✓	✓
Spain	✓	✓	✓	✓
Sweden	✓	✓	NA	NA
Switzerland	✓	✓	✓	✓
Thailand	✓	✓	✓	✓
Tunisia	X	NA	NA	NA
Turkey	NA	NA	NA	NA
United Kingdom	✓	✓	✓	✓
United States	✓	✓	✓(4)	✓(4)
OECD Countries (30)	Y = 19 N = 2 NA = 9	Y = 22 N = 1 NA = 7	Y = 14 N = 4 NA = 12	Y = 15 N = 6 NA = 9
Other Countries (26)	Y = 11 N = 3 NA = 12	Y = 13 N = 2 NA = 11	Y = 9 N = 1 NA = 16	Y = 11 N = 1 NA = 14
Total (56)	Y = 30 N = 5 NA = 21	Y = 35 N = 3 NA = 18	Y = 23 N = 5 NA = 28	Y = 26 N = 7 NA = 23

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

Shaded cells = OECD member countries

Notes:

- (1) Ireland and Malaysia. Position data are compiled but not disseminated.
- (2) Poland and Singapore: Permanent debt positions with affiliated banks and affiliated financial intermediaries are not included.
- (3) Slovak Republic: Activities of SPEs cannot be identified at present.
- (4) United States: Permanent debt positions with affiliated financial intermediaries are not included.

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