Table 21: Measurement of Direct Investment Earnings: Application of the Current Operating Performance Concept (COPC): Inward Data

Country	Earnings include		Earnings exclude							
	Deductions for Deprec- iation of Capital	Provisions for Host Country Income/ Corpor- ation Taxes	Exchange Rate Gains	Exchange Rate Losses	Write -offs	Realized Capital Gains	Realized Capital Losses	Un- realized Capital Gains	Un- realized Capital Losses	Fully apply the COPC
Argentina	✓	√	X	Χ	X	√	✓	✓	✓	Х
Australia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Austria	✓	✓	X	X	X	X	X	X	X	X
Belgium	X	X	X	X	X	X	X	X	X	X
Bolivia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Botswana	X	X	✓	✓	✓	✓	✓	✓	✓	Х
Canada	✓	X	✓	✓	✓	✓	✓	✓	✓	X
Chile	✓	✓	X	X	X	X	X	X	Х	X
Colombia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Costa Rica	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Croatia	✓	✓	X	Х	X	Х	Х	Х	X	Х
Czech Republic	✓	✓	Х	X	X	X	X	√	✓	Х
Denmark	✓	✓	X	X	X	X	X	X	X	X
Ecuador	√	√	✓	✓	✓	✓	✓	✓	✓	✓
Estonia	Х	X	Х	X	X	Х	Х	Х	Х	Х
Finland	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
France	✓	✓	X	X	X	Х	Х	✓	✓	X
Germany	✓	X	√	√	X	Х	Х	✓	X	Х
Greece	✓	✓	X	X	X	Х	X	✓	✓	Х
Guatemala	NA (1)	NA (1)	NA (1)	NA (1)	NA (1)	NA (1)	NA (1)	NA (1)	NA (1)	NA (1)
Hong Kong SAR	✓	✓	✓	✓	✓	✓	✓	✓	✓	√
Hungary	X	X	✓	✓	✓	✓	✓	✓	✓	X
Iceland	✓	✓	X	X	X	X	X	✓	✓	X
Indonesia	NA (2)	NA (2)	NA (2)	NA (2)	NA (2)	NA (2)	NA (2)	NA (2)	NA (2)	NA (2)
Ireland	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Israel	X	X	✓	✓	✓	Х	Х	Х	X	Х
Italy	✓	✓	X	X	X	X	X	X	X	X
Japan	Х	X	✓	✓	✓	Х	X	✓	✓	X
Kazakhstan	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Korea	✓	✓	X	X	X	Х	Х	Х	X	Х
Kuwait	✓	√	✓	✓	√ (3)	✓	✓	√ (3)	√ (3)	✓
Latvia	X	Х	X	X	X	Х	Х	X	X	X
Luxembourg	NA (4)	NA (4)	NA (4)	NA (4)	NA (4)	NA (4)	NA (4)	NA (4)	NA (4)	NA (4)
Malaysia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Mexico	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Netherlands	✓	✓	✓	<i>✓</i>	✓	✓	X	✓	✓	X
New Zealand	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Country	Earnings include		Earnings exclude							
	Deductions for Deprec- iation of Capital	Provisions for Host Country Income/ Corpor- ation Taxes	Exchange Rate Gains	Exchange Rate Losses	Write -offs	Realized Capital Gains	Realized Capital Losses	Un- realized Capital Gains	Un- realized Capital Losses	Fully apply the COPC
Nigeria	✓	✓	X	X	X	X	X	Х	X	Х
Norway	✓	✓	X	X	X	X	X	X	X	Х
Peru	✓	✓	X	X	✓	✓	✓	✓	✓	X
Philippines	✓	✓	X	Х	X	Х	Х	✓	✓	Х
Poland	X	✓	X	X	X	X	X	Х	X	Х
Portugal	✓	✓	X	X	Х	Х	Х	✓	Х	Х
Russia	X	X	X	X	X	Х	Х	Х	Х	Х
Singapore	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Slovak Republic	Х	X	✓	✓	√	✓	✓	√	✓	X
Slovenia	X	✓	✓	✓	✓	✓	✓	✓	✓	Х
South Africa	✓	✓	Х	Х	Х	Х	Х	Х	Х	Х
Spain	X	X	✓	√	Х	X	Х	✓	✓	Х
Sweden	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Switzerland	✓	✓	✓	✓	X	X	X	✓	✓	Х
Thailand	✓	✓	X	X	X	Х	Х	Х	Х	Х
Tunisia	X	X	X	X	X	✓	✓	✓	✓	Х
Turkey	✓	✓	X	X	X	Х	Х	✓	✓	Х
United Kingdom	√	✓	√	~	✓	√	✓	✓	✓	✓
United States	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
OECD Countries (30)	Y = 23 N = 6 NA = 1	Y = 22 N = 7 NA = 1	Y = 16 N = 13 NA = 1	Y = 16 N = 13 NA = 1	Y=13 N=16 NA=1	Y = 12 N = 17 NA = 1	Y = 11 N = 18 NA = 1	Y = 22 N = 7 NA = 1	Y = 20 N = 9 NA = 1	Y = 8 N = 21 NA = 1
Other Countries (26)	Y = 17 N = 7 NA = 2	Y = 18 N = 6 NA = 2	Y = 12 N = 12 NA = 2	Y = 12 N = 12 NA = 2	Y=13 N=11 NA=2	Y = 14 N = 10 NA = 2	Y = 14 N = 10 NA = 2	Y = 15 N = 9 NA = 2	Y = 15 N = 9 NA = 2	Y = 9 N = 15 NA = 2
Total (56)	Y = 40 N = 13 NA = 3	Y = 40 N = 13 NA = 3	Y = 28 N = 25 NA = 3	Y = 28 N = 25 NA = 3	Y=26 N=27 NA=3	Y = 26 N = 27 NA = 3	Y = 25 N = 28 NA = 3	Y = 37 N = 16 NA = 3	Y = 35 N = 18 NA = 3	Y = 17 N = 36 NA = 3

Y or ✓ = Yes No or X = NoNA = Not applicable

Shaded cells = OECD member countries

Notes:

- Guatemala: The method used to calculate earnings of direct investment enterprises cannot be clearly identified from the present data source.
- (1) (2)
- Indonesia: Data on earnings are estimates only see metadata on the IMF website for details.

 Kuwait: Some enterprises include (i) unrealized capital gains and losses, and (ii) write-offs, in their earnings data.

 Luxembourg: The Belgian authorities have compiled joint Belgo-Luxembourg Economic Union (BLEU) FDI transactions data for Belgium and (3) (4) 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)