

Country	Earnings include		Earnings exclude							Fully apply the COPC	
	Deductions for Depreciation of Capital	Provisions for Host Country Income/ Corporation Taxes	Exchange Rate Gains	Exchange Rate Losses	Write-offs	Realized Capital Gains	Realized Capital Losses	Un-realized Capital Gains	Un-realized Capital Losses		
Nigeria	✓	✓	X	X	X	X	X	X	X	X	X
Norway	✓	✓	X	X	X	X	X	X	X	X	X
Peru	✓	✓	X	X	✓	✓	✓	✓	✓	✓	X
Philippines	✓	✓	X	X	X	X	X	✓	✓	✓	X
Poland	X	✓	X	X	X	X	X	X	X	X	X
Portugal	✓	✓	X	X	X	X	X	✓	X	X	X
Russia	X	X	X	X	X	X	X	X	X	X	X
Singapore	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Slovak Republic	X	X	✓	✓	✓	✓	✓	✓	✓	✓	X
Slovenia	X	✓	✓	✓	✓	✓	✓	✓	✓	✓	X
South Africa	✓	✓	X	X	X	X	X	X	X	X	X
Spain	X	X	✓	✓	X	X	X	✓	✓	✓	X
Sweden	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Switzerland	✓	✓	✓	✓	X	X	X	✓	✓	✓	X
Thailand	✓	✓	X	X	X	X	X	X	X	X	X
Tunisia	X	X	X	X	X	✓	✓	✓	✓	✓	X
Turkey	✓	✓	X	X	X	X	X	✓	✓	✓	X
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 = No
NA = Not applicable

Shaded cells = OECD member countries

Notes:

- (1) Guatemala: The method used to calculate earnings of direct investment enterprises cannot be clearly identified from the present data source.
- (2) Indonesia: Data on earnings are estimates only – see metadata on the IMF website for details.
- (3) Kuwait: Some enterprises include (i) unrealized capital gains and losses, and (ii) write-offs, in their earnings data.
- (4) 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)