

Table 39: Treatment of Reverse Investment When Direct Investment Enterprise Owns At Least 10% of its Direct Investor (Two FDI Relationships Established): Position 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:			
	Liabilities: Direct Investment in the Reporting Economy (i.e. directional principle)		Assets: Direct Investment Abroad: Claims on Affiliated Enterprises (i.e. asset/liability principle) (1)	Assets: Portfolio Investment: Equity Securities (i.e. not FDI)	Liabilities: Direct Investment in the Reporting Economy (i.e. directional principle)		Assets: Direct Investment Abroad: Claims on Affiliated Enterprises (i.e. asset/liability principle) (1)	Assets: Other Investment: Loans (i.e. not FDI)
	Claims on Direct Investors	Liabilities to Direct Investors			Claims on Direct Investors	Liabilities to Direct Investors		
Argentina	—	—	✓	—	—	—	✓	—
Australia	—	—	✓	—	—	—	✓	—
Austria	—	—	✓	—	—	—	✓	—
Belgium	✓	—	—	—	✓	—	—	—
Bolivia	NA	NA	NA	NA	NA	NA	NA	NA
Botswana	—	—	✓	—	—	—	✓	—
Canada	—	—	✓	—	—	—	✓	—
Chile	NA	NA	NA	NA	NA	NA	NA	NA
Colombia	—	—	✓	—	NA	NA	NA	NA
Costa Rica	NA	NA	NA	NA	NA	NA	NA	NA
Croatia	—	—	✓ (2)	—	—	—	✓ (2)	—
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	NA	NA	NA	NA	NA	NA	NA	NA
Hong Kong SAR	—	—	✓	—	—	—	✓	—
Hungary	—	—	✓	—	—	—	✓	—
Iceland	—	—	✓	—	—	—	✓	—
Indonesia	NA	NA	NA	NA	NA	NA	NA	NA
Ireland	—	—	✓ (2)	—	—	—	✓ (2)	—
Israel	—	—	✓	—	—	—	✓	—
Italy	—	—	✓	—	—	—	✓	—
Japan	—	—	✓	—	—	—	✓	—
Kazakhstan	—	—	✓	—	—	—	✓	—
Korea	NA	NA	NA	NA	NA	NA	NA	NA
Kuwait	NA	NA	NA	NA	NA	NA	NA	NA
Latvia	—	—	✓	—	—	—	✓	—
Luxembourg	—	—	✓	—	—	—	✓	—
Malaysia	—	—	✓ (2)	—	—	—	✓ (2)	—
Mexico	NA	NA	NA	NA	NA	NA	NA	NA
Netherlands	—	✓	—	—	—	—	✓	—
New Zealand	—	—	✓	—	✓	—	—	—

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:			
	Liabilities: Direct Investment in the Reporting Economy (i.e. directional principle)		Assets: Direct Investment Abroad: Claims on Affiliated Enterprises (i.e. asset/liability principle) (1)	Assets: Portfolio Investment: Equity Securities (i.e. not FDI)	Liabilities: Direct Investment in the Reporting Economy (i.e. directional principle)		Assets: Direct Investment Abroad: Claims on Affiliated Enterprises (i.e. asset/liability principle) (1)	Assets: Other Investment: Loans (i.e. not FDI)
	Claims on Direct Investors	Liabilities to Direct Investors			Claims on Direct Investors	Liabilities to Direct Investors		
Nigeria	NA	NA	NA	NA	NA	NA	NA	NA
Norway	—	✓	—	—	✓	—	—	—
Peru	—	—	✓	—	—	—	—	✓(3)
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	NA	NA	NA	NA
United Kingdom	—	—	✓	—	✓	—	—	—
United States	—	—	✓	—	—	—	✓	—
OECD Countries (30)	Y = 1 NA = 4	Y = 2 NA = 4	Y = 23 NA = 4	Y = 0 NA = 4	Y = 5 NA = 4	Y = 1 NA = 4	Y = 20 NA = 4	Y = 0 NA = 4
Other Countries (26)	Y = 0 NA = 10	Y = 2 NA = 10	Y = 14 NA = 10	Y = 0 NA = 10	Y = 0 NA = 11	Y = 2 NA = 11	Y = 11 NA = 11	Y = 2 NA = 11
Total (56)	Y = 1 NA = 14	Y = 4 NA = 14	Y = 37 NA = 14	Y = 0 NA = 14	Y = 5 NA = 15	Y = 3 NA = 15	Y = 31 NA = 15	Y = 2 NA = 15

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 *Assets: Direct Investment Abroad: Claims on Affiliated Enterprises*.
- (2) Croatia, Ireland, and Malaysia: Position data are compiled but not disseminated.
- (3) Peru classifies reverse investment involving the provision of a loan as Portfolio Investment, rather than FDI.

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