

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	NA	NA	NA	NA	NA	NA	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	NA	NA	NA	NA	NA	NA	NA	NA
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	NA	NA	NA	NA	NA	NA	NA	NA
United Kingdom	✓	✓	✓	✓	✓	✓	✓	✓
United States	✓	✓	X	X	✓	✓	✓	✓
OECD Countries (30)	Y = 11 N = 12 NA = 7	Y = 11 N = 11 NA = 8	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 = 8 N = 5 NA = 13	Y = 8 N = 4 NA = 14	Y = 8 N = 4 NA = 14	Y = 7 N = 4 NA = 15	Y = 7 N = 4 NA = 15	Y = 7 N = 4 NA = 15	Y = 8 N = 4 NA = 14	Y = 8 N = 4 NA = 14
Total (56)	Y = 19 N = 17 NA = 20	Y = 19 N = 15 NA = 22	Y = 14 N = 16 NA = 26	Y = 12 N = 16 NA = 28	Y = 14 N = 15 NA = 27	Y = 13 N = 15 NA = 28	Y = 18 N = 14 NA = 24	Y = 16 N = 14 NA = 26

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

Shaded cells = OECD member countries

Notes:

- (1) Bolivia, Denmark, Greece, Hungary, Italy, Norway, and Peru: Activities of all or some types of quasi-corporations cannot be identified at present.
- (2) Croatia, Ireland and Malaysia: Position data are compiled but not disseminated.

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