

Annual inquiry on foreign financial  
assets and liabilities,  
CSV instructions and description of  
technical variables

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## 1 Introduction

These instructions describe responding to the Annual inquiry on foreign financial assets and liabilities by means of a CSV file.

By means of the attached file service, you can report in CSV format for the data collection form section 2.2.1 “Equity-based investments to foreign entities where the investees’ direct voting power was at least 10 per cent or indirect voting power was over 50 per cent”. The file replaces the data already given on the form in the section concerned.

## 2 Creation of a CSV file

### 2.1 Start

First give your email address on the Basic information form page. A message will be sent to the email address you gave on whether the sending of the CSV file was successful.

To create a CSV file, you need a CSV template that contains the names of technical variables as column headings. The template can be found in the instructions of the data collection pages for Foreign financial assets and liabilities or by downloading it from the attached file service of the annual inquiry’s web form Equity form page in Section 2.2.1. Save the CSV template on your computer in .xls, .xlsx or .csv format.

In addition to the template, you need the code lists for CSV filling, which can be found in the [appendix](#) of these instructions or as an Excel table in Statistics Finland’s instructions on the data collection pages for Foreign financial assets and liabilities.

### 2.2 Filling-in the file

Fill in the value fields of the CSV file with financial statement data of foreign investees. Do not make any changes to the column headings of the CSV template. Report the data in millions of euro at the accuracy of two decimal places.

A code is selected for the variables UTC, counterpartCountry, consolidatedAccounts and shareType from the code list of the value in question. If there are more than one investee, enter each investee on separate rows. More detailed descriptions of the technical variables and allowed values, and an example of a filled-in CSV file can be found [in Section 3.1](#) of these instructions.

### 2.3 Uploading the file to the data collection form

After saving the filled-in CSV file on your computer, upload the file to the data collection form through the attached file service on the Equity form page, Section 2.2.1. Fetch the file you filled in with Browse and send the file with the Send file button, which will transfer the file to Statistics Finland and it will become visible under Sent files in the attached file service.

You get a confirmation message by email in a moment after sending the file. Remember to fill in your contact information in the Basic information tab before uploading the CSV files. The data are transferred to the form in about one minute.

If there is erroneous information in the CSV file columns, you will be notified about this in the email confirmation message. You can correct the CSV file you sent and deliver it again to Statistics Finland. Please note that the CSV file replaces the information already given on the form.

## 2.4 End

After uploading the CSV file successfully, the investee data are visible in the listing in the annual inquiry's Equity tab in Section 2.2.1.

Please check the data you have given again on the data collection form and mark the data on each foreign investee as completed. The data are marked as completed by ticking Form page completed at the bottom of each investee page and after this by saving the form.

## 3 Variable descriptions

Technical variables that act as column headings of the CSV file are described in the table below. Code lists on the filled-in variables (country code, data on consolidated subgroup financial statement and form of incorporation) are found attached or alternatively from the Excel table csv\_koodilistat.xls, which you can find on Statistics Finland's pages on instructions for data collection. The other values are filled with the investee's financial statement data.

Technical variable (column headings)	Description	Filling-in instructions
<b>respondent</b>	Closest Finnish owner in the chain of ownership, Business ID	Enter the Business ID of the Finnish owner in the chain of ownership closest to the foreign investee.
<b>counterpartEnterprise</b>	Name of foreign investee	Enter the name of the foreign investee.
<b>UTC</b>	Country of location of foreign investee	Select the country code from the code list <a href="#">UTC and counterpartCountry</a> .
<b>counterpartCountry</b>	Country of location of the first foreign investee in the chain of ownership	Select the country code from the code list <a href="#">UTC and counterpartCountry</a> .
<b>LEPCT</b>	Direct ownership percentage of the closest Finnish owner	Enter the direct ownership percentage of the closest Finnish owner in the investee. The ownership share cannot exceed 100 per cent.
<b>LEPCT2</b>	Direct and indirect ownership percentage of the closest Finnish owner in the investee	Enter the sum of the direct and indirect ownership percentage of the closest Finnish owner. Direct and indirect ownership in total cannot be lower than the reported direct ownership. Direct and indirect ownership in total cannot exceed 100 per cent.

<b>consolidatedAccounts</b>	Has the investee prepared a consolidated subgroup financial statement?	Select the code for the consolidated subgroup financial statement from the code list <a href="#">consolidatedAccounts</a> .
<b>shareType</b>	Form of incorporation of investee	Select the code for the form of incorporation from the code list <a href="#">consolidatedAccounts</a> .
<b>balanceSheetTotal</b>	Balance sheet total of investee	Report the balance sheet total of the investee in positive decimals. The data are given in millions of euro at the accuracy of two decimal places.
<b>LE</b>	Equity and appropriations of investee	Report the investee's equity and appropriations in millions of euro at the accuracy of two decimal places.
<b>LE_M</b>	Market value of investee at the end of the reporting year	Enter the investee's market value at the end of the reporting year in millions of euro at the accuracy of two decimal places. The data should be a positive decimal. The data are given only on listed limited companies.
<b>D42A</b>	The investee's profit/loss for the financial period excluding appropriations	Report the investee's profit/loss for the financial period excluding appropriations in millions of euro at the accuracy of two decimal places.
<b>D42B</b>	Extraordinary items included in the investee's result	Give extraordinary items included in the investee's result in millions of euro at the accuracy of two decimal places.
<b>D421A</b>	Dividends and profits distributed by the investee during the financial period	Give dividends and profits distributed by the investee during the financial period in millions of euro at the accuracy of two decimal places. The data should be a positive decimal.
<b>T2</b>	Increases/decreases in equity made during the year	Report the increases/decreases in equity made by the Finnish owner during the year in millions of euro at the accuracy of two decimal places.

### 3.1 Example

In the example below, the data provider has given financial statements data on three foreign investment targets in Section 2.2.1 of the annual inquiry as a CSV file.

respondent	counterpartEnterprise	UTC	counterpartCountry	LEPCT	LEPCT2	consolidatedAccounts	shareType	balanceSheetTotal	LE	LE_M	D42A	D42B	D421A	T2
0245491-1	Kohde1	SE	SE	100	100	1	2	50,95	25,5	10,2	2,32	5	0	
0245491-1	Kohde2	NO	NO	0	100	1	3	12,23	10,1	3,36	3,06	0,3	1,21	
0245491-1	Kohde3	SE	US	90,55	90,55	1	2	140,32	70	34,4	4,07	20,22	3,39	

On the first CSV file row, the data provider reports data on a foreign investee Investee 1, whose closest Finnish owner is Business ID 0245491-1. The investee's location country is Sweden (UTC = SE), and in the chain of ownership the location country of the first foreign investee is Sweden (counterpartCountry = SE). The investee has prepared a consolidated subgroup financial statement (consolidatedAccounts = 1) and the investee is an unlisted limited company

(shareType = 2). Data are not given on the investee's market value (LE\_M) for unlisted limited companies, for which reason the field in question is empty on row Investee 1. The other data describe the financial statement data of the investee at the accuracy of two decimal places.

## 4 APPENDICES

### 4.1 Code list consolidatedAccounts

Code	consolidatedAccounts
0	No
1	Yes

### 4.2 Code list shareType

Code	shareType
1	Limited company, listed
2	Limited company, unlisted
3	Other enterprise

### 4.3 Code list UTC and counterpartCountry

Code	UTC / counterpartCountry
AF	Afganistan
NL	Netherlands
AL	Albania
DZ	Algeria
AS	American Samoa
AD	Andorra
AO	Angola

<b>AI</b>	Anguilla
<b>AQ</b>	Antarctica
<b>AG</b>	Antigua and Barbuda
<b>AE</b>	United Arab Emirates
<b>AR</b>	Argentina
<b>AM</b>	Armenia
<b>AW</b>	Aruba
<b>AU</b>	Australia
<b>AZ</b>	Azerbaijan
<b>BS</b>	Bahamas
<b>BH</b>	Bahrain
<b>BD</b>	Bangladesh
<b>BB</b>	Barbados
<b>BE</b>	Belgium
<b>BZ</b>	Belize
<b>BJ</b>	Benin
<b>BM</b>	Bermuda
<b>BT</b>	Bhutan
<b>BO</b>	Bolivia
<b>BQ</b>	Bonaire, Saint Eustatius and Saba
<b>BA</b>	Bosnia and Herzegovina
<b>BW</b>	Botswana
<b>BV</b>	Bouvet Island
<b>BR</b>	Brazil
<b>IO</b>	British Indian Ocean territory
<b>VG</b>	Virgin Islands, British
<b>BN</b>	Brunei Darussalam
<b>BG</b>	Bulgaria
<b>BF</b>	Burkina Faso

<b>BI</b>	Burundi
<b>KY</b>	Cayman Islands
<b>CL</b>	Chile
<b>CK</b>	Cook Islands
<b>CR</b>	Costa Rica
<b>CW</b>	Curacao
<b>DJ</b>	Djibouti
<b>DM</b>	Dominica
<b>DO</b>	Dominican Republic
<b>EC</b>	Ecuador
<b>EG</b>	Egypt
<b>SV</b>	El Salvador
<b>ER</b>	Eritrea
<b>ES</b>	Spain
<b>ZA</b>	South Africa
<b>GS</b>	South Georgia and the South Sandwich Islands
<b>SS</b>	South Sudan
<b>ET</b>	Ethiopia
<b>FK</b>	Falkland Islands
<b>FJ</b>	Fiji
<b>PH</b>	Philippines
<b>FO</b>	Faroe Islands
<b>GA</b>	Gabon
<b>GM</b>	Gambia
<b>GE</b>	Georgia
<b>GH</b>	Ghana
<b>GI</b>	Gibraltar
<b>GD</b>	Grenada



<b>GL</b>	Greenland
<b>GP</b>	Guadeloupe
<b>GU</b>	Guam
<b>GT</b>	Guatemala
<b>GG</b>	Guernsey
<b>GN</b>	Guinea
<b>GW</b>	Guinea-Bissau
<b>GY</b>	Guyana
<b>HT</b>	Haiti
<b>HM</b>	Heard Island and McDonald Islands
<b>HN</b>	Honduras
<b>HK</b>	Hong Kong
<b>ID</b>	Indonesia
<b>IN</b>	India
<b>IQ</b>	Iraq
<b>IR</b>	Iran
<b>IE</b>	Ireland
<b>IS</b>	Iceland
<b>GB</b>	United Kingdom
<b>IL</b>	Israel
<b>IT</b>	Italy
<b>TL</b>	East Timor
<b>AT</b>	Austria
<b>JM</b>	Jamaica
<b>JP</b>	Japan
<b>YE</b>	Yemen
<b>JE</b>	Jersey
<b>JO</b>	Jordan
<b>CX</b>	Christmas Island

<b>KH</b>	Cambodia
<b>CM</b>	Cameroon
<b>CA</b>	Canada
<b>CV</b>	Cape Verde
<b>KZ</b>	Kazakhstan
<b>KE</b>	Kenya
<b>CF</b>	Central African Republic
<b>CN</b>	China
<b>KG</b>	Kyrgyzstan
<b>KI</b>	Kiribati
<b>CO</b>	Columbia
<b>KM</b>	Comoros
<b>CG</b>	Congo
<b>CD</b>	Congo, the Democratic Republic of the
<b>CC</b>	Cocos (Keeling) Islands
<b>KP</b>	Korea, Democratic People`s Republic of
<b>KR</b>	Korea, Republic of
<b>GR</b>	Greece
<b>HR</b>	Croatia
<b>CU</b>	Cuba
<b>KW</b>	Kuwait
<b>CY</b>	Cyprus
<b>LA</b>	Lao People`s Democratic Republic
<b>LV</b>	Latvia
<b>LS</b>	Lesotho
<b>LB</b>	Lebanon
<b>LR</b>	Liberia
<b>LY</b>	Libya
<b>LI</b>	Liechtenstein

<b>LT</b>	Lithuania
<b>LU</b>	Luxembourg
<b>EH</b>	West Sahara
<b>MO</b>	Macao
<b>MG</b>	Madagascar
<b>MK</b>	Macedonia, The Former Yugoslav Republic of
<b>MW</b>	Malawi
<b>MV</b>	Maldives
<b>MY</b>	Malaysia
<b>ML</b>	Mali
<b>MT</b>	Malta
<b>IM</b>	Isle of Man
<b>MA</b>	Morocco
<b>MH</b>	Marshall Islands
<b>MQ</b>	Martinique
<b>MR</b>	Mauritania
<b>MU</b>	Mauritius
<b>YT</b>	Mayotte
<b>MX</b>	Mexico
<b>FM</b>	Micronesia, Federated States of
<b>MD</b>	Moldova, Republic of
<b>MC</b>	Monaco
<b>MN</b>	Mongolia
<b>ME</b>	Montenegro
<b>MS</b>	Montserrat
<b>MZ</b>	Mozambique
<b>MM</b>	Myanmar
<b>NA</b>	Namibia

<b>NR</b>	Nauru
<b>NP</b>	Nepal
<b>NI</b>	Nicaragua
<b>NE</b>	Niger
<b>NG</b>	Nigeria
<b>NU</b>	Niue
<b>NF</b>	Norfolk Island
<b>NO</b>	Norway
<b>CI</b>	Côte d'Ivoire
<b>OM</b>	Oman
<b>PK</b>	Pakistan
<b>PW</b>	Palau
<b>PS</b>	Palestinian Territory, Occupied
<b>PA</b>	Panama
<b>PG</b>	Papua New Guinea
<b>PY</b>	Paraguay
<b>PE</b>	Peru
<b>PN</b>	Pitcairn
<b>MP</b>	Northern Mariana Islands
<b>PT</b>	Portugal
<b>PR</b>	Puerto Rico
<b>PL</b>	Poland
<b>GQ</b>	Equatorial Guinea
<b>QA</b>	Qatar
<b>FR</b>	France
<b>TF</b>	French Southern Territories
<b>GF</b>	French Guiana
<b>PF</b>	French Polynesia
<b>RE</b>	Reunion

<b>RO</b>	Romania
<b>RW</b>	Rwanda
<b>SE</b>	Sweden
<b>BL</b>	Saint Barthelemy
<b>SH</b>	Saint Helena
<b>KN</b>	Saint Kitts and Nevis
<b>LC</b>	Saint Lucia
<b>MF</b>	Saint Martin (French part)
<b>VC</b>	Saint Vincent and the Grenadines
<b>PM</b>	Saint-Pierre and Miquelon
<b>DE</b>	Germany
<b>SB</b>	Salomon Islands
<b>ZM</b>	Zambia
<b>WS</b>	Samoa
<b>SM</b>	San Marino
<b>ST</b>	São Tomé and Príncipe
<b>SA</b>	Saudi Arabia
<b>SN</b>	Senegal
<b>RS</b>	Serbia
<b>SC</b>	Seychelles
<b>SL</b>	Sierra Leone
<b>SG</b>	Singapore
<b>SX</b>	Sint Maarten (Dutch part)
<b>SK</b>	Slovakia
<b>SI</b>	Slovenia
<b>SO</b>	Somalia
<b>LK</b>	Sri Lanka
<b>SD</b>	Sudan
<b>SR</b>	Suriname

<b>SJ</b>	Svalbard and Jan Mayen
<b>SZ</b>	Swaziland
<b>CH</b>	Switzerland
<b>SY</b>	Syrian Arab Republic
<b>TJ</b>	Tajikistan
<b>TW</b>	Taiwan, Province of China
<b>TZ</b>	Tanzania, United Republic of
<b>DK</b>	Denmark
<b>TH</b>	Thailand
<b>TG</b>	Togo
<b>SF</b>	Tokelau
<b>TO</b>	Tonga
<b>TT</b>	Trinidad and Tobago
<b>TD</b>	Chad
<b>CZ</b>	Czech Republic
<b>TN</b>	Tunisia
<b>TR</b>	Turkey
<b>TM</b>	Turkmenistan
<b>TC</b>	Turks and Caicos Islands
<b>TV</b>	Tuvalu
<b>UG</b>	Uganda
<b>UA</b>	Ukraine
<b>HU</b>	Hungary
<b>UY</b>	Uruguay
<b>NC</b>	New Caledonia
<b>NZ</b>	New Zealand
<b>UZ</b>	Uzbekistan
<b>BY</b>	Belarus

<b>WF</b>	Wallis and Futuna
<b>VU</b>	Vanuatu
<b>VA</b>	Holy See (Vatican City State)
<b>VE</b>	Venezuela, Bolivarian Republic
<b>RU</b>	Russia
<b>VN</b>	Vietnam
<b>EE</b>	Estonia
<b>US</b>	United States
<b>VI</b>	Virgin Islands, U.S.
<b>UM</b>	United States Minor outlying islands
<b>ZW</b>	Zimbabwe