

# Reporting Guide for Canada's Balance of International Payments and Investment Position Surveys



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## **PART 1: GENERAL**

### **Authority**

The quarterly and annual surveys of the International Accounts and Trade Division are conducted under the authority of the Statistics Act, Revised Statutes of Canada, 1985, Chapter S19. **COMPLETION OF THESE QUESTIONNAIRES IS A LEGAL REQUIREMENT UNDER THE STATISTICS ACT.**

### **Purpose of the surveys**

The data reported in the surveys are used to prepare statements on Canada's Balance of International Payments and International Investment Position and are also an essential component in other System of National Accounts products. Such statements are used as a major input in the conduct of monetary and exchange rate policies by the Government of Canada.

### **Confidentiality**

Statistics Canada is prohibited by law from releasing any information it collects which could identify any person, business or organization unless consent has been given by the respondent or as permitted by the *Statistics Act*. Information from these surveys will be used for statistical purposes only and will be published in aggregate form only.

### **Timeliness of the statistics**

A completed copy of the questionnaire should be returned within three weeks of receipt for the quarterly questionnaires and four weeks of receipt for the annual questionnaires.

Your co-operation is requested in responding to these surveys on a timely basis so as to avoid delays in the release of the statistics. Should you need any clarification regarding reporting, please call our contact telephone number listed under "Filing of this questionnaire" on the front page of each questionnaire.

### **Accounting methods**

Report items according to Canadian Generally Accepted Accounting Principles (GAAP), unless otherwise specified.

### **Monetary values**

Report all values in thousands of Canadian dollars. If the amount is between positive and negative \$500, enter "0".

### **Currency details**

Where applicable, use the country code list on the questionnaires to identify the currency of payment for liabilities

### **Country/Geographical Details**

Where applicable, use the country code list on the questionnaire to identify the foreign country with which the transaction occur and/or in which the shares or liabilities are held. When the country breakdown is not available, *please estimate*.

## **PART 2: OVERVIEW OF QUESTIONNAIRES**

The purpose of these questionnaires of the International Accounts and Trade Division is to gather data on international transactions from business entities in Canada. All of these questionnaires, except the BP-22, are intended largely for **companies incorporated in Canada**. The BP-22 questionnaire covers the operations and investments of foreign companies in Canada (branches). The Balance of Payments questionnaires should be completed from the point of view of the Canadian business entities.

### **Who Receives These Questionnaires?**

The larger (multi-national) enterprises tend to receive most of the Balance of Payments forms because these companies generally have a multitude of international transactions. Firms are essentially identified from the Statistics Canada's centralized business register.

Some enterprises may receive a BP-FIC. These are enterprises which may have some or all of their shares or long-term debt held outside Canada. Others may receive a BP-CIA. These are enterprises which have capital invested abroad.

Some companies may receive only a BP-QT or BP-21S. These companies may be consolidated in the reports of the parent company for the other Balance of Payments questionnaires but because some of the detail required for certain accounts are not readily available at the consolidated level, these subsidiaries are surveyed separately. Also, there are companies, which may have international transactions, which are restricted, to short-term assets and liabilities, i.e. trade receivables or trade payables, with non-residents or to payments for services rendered by foreign companies.

### **BP-QT: Quarterly Investment between Canada and Other Countries (Quarterly)**

This questionnaire (formerly the BP-21A) is used to gather information on all transactions with non-residents such as equity investment, debt claims and liabilities and investment income. The quarterly questionnaire is sent to a sample of companies with the largest international transactions and investment positions.

For guidance on completing this questionnaire, please refer to page 4.

### **BP-21S: International Transactions in Commercial Services (Annual)**

This questionnaire requests details of business and commercial miscellaneous services and charges with non-residents. The back of this form gives an indication of the range of services and charges for which information is requested.

For guidance on completing this questionnaire, please refer to page 9.

### **BP-21SQ: International Transactions in Commercial Services (Quarterly)**

This questionnaire is a condensed quarterly version of the annual BP-21S questionnaire. This questionnaire is sent to a sample of companies with transactions in services. The quarterly business services transactions should agree with the amounts recorded on the BP-21S.

For guidance on completing this questionnaire, please refer to page 10.

**BP-22: Investment in Canada by Non-Canadian Corporations (Annual)**

**BP-22A: Investment in Canada by Non-Canadian Corporations (Quarterly)**

These questionnaires are intended to cover the activities of foreign entities in Canada, which are not conducted through incorporated Canadian companies. In most cases these forms apply to Canadian branches of foreign corporations.

For guidance on completing these questionnaires, please refer to page 11.

**BP-FIC: Foreign Investment in Canada (Annual)**

The purpose of this survey (formerly the BP-52) is to measure the level of foreign investment in Canadian businesses as well as the latter's liabilities to non-residents.

This questionnaire is used to gather information on the level of foreign investment in Canadian businesses as well as the latter's liabilities to non-residents including bonds, bank loans and other long-term liabilities. The questionnaire should be completed on a Canadian consolidation basis reflecting the long-term debt and equity of the parent and its Canadian subsidiaries. If for some reason a full Canadian consolidation is not available, the Canadian subsidiaries may be surveyed separately.

For guidance on completing these questionnaires, please refer to page 14.

**BP-STRUC: Structure of Canadian Companies in the Reporting Enterprise (Annual)**

This questionnaire (formerly known as the BP-53) is used to establish which Canadian subsidiaries have been consolidated (part 1) in the BP-FIC questionnaire, as well as the total value of investment in Canadian subsidiaries and associates (part 2) which are not fully consolidated. Please note that this questionnaire is not intended to be a company profile such as that conducted by the Business Register Division of Statistics Canada.

For guidance on completing this questionnaire, please refer to page 17.

**BP-CIA: Canadian Investment Abroad (Annual)**

This questionnaire (formerly the BP-59 and BP-59S) asks for details on Canadian investment in foreign affiliates. These are foreign entities in which the Canadian reporting enterprise, including its fully Canadian subsidiaries, owns or controls 10% or more of the voting equity. A subsidiary is a foreign company in which the reporting company owns a majority of the voting equity. An associate is a foreign company in which the reporting company owns between 10% and 50% of the voting equity. A foreign branch is not a separate legal entity but registered to do business in a foreign country, including operations such as a division, mine or construction project. The report should cover all investments abroad by the reporting parent company and/or its fully consolidated Canadian subsidiaries.

For each foreign subsidiary, associate and branch reported on this questionnaire, the requested financial information must be provided as shown in the financial statements of the foreign entity.

For guidance on completing this questionnaire, please refer to page 18.

### **PART 3: DETAILED GUIDE TO INDIVIDUAL QUESTIONNAIRES**

#### **BP-QT: Quarterly Investment between Canada and Other Countries (quarterly)**

The BP-QT questionnaire covers all of your enterprise's transactions and investment balances with non-residents, including foreign affiliates, foreign parent and sister companies and foreign non-affiliated companies. Transactions and investment levels related to equity investments and debt claims are covered on pages 2 and 3 of the questionnaire. Investment income and expenses with non-residents are covered on pages 4 and 5.

#### **Cover page**

##### Reporting period

Please indicate the quarterly period covered in the YYYY-MM-DD format.

##### Certification

Please provide details of the person who is primarily responsible for completing the questionnaire.

#### **Page 2**

#### **Section A – Investment Abroad by the Canadian Reporting Enterprise**

This section of the questionnaire covers the Canadian reporting enterprise's investment (both equity and debt) in non-resident entities, including foreign affiliates (A1), foreign parent and sister companies (A2) and foreign non-affiliates (A3).

When reporting transactions data (increase/decrease in investment), only report increases or decreases that are related to actual financial flows and exclude changes due to 1) exchange rate variations; 2) changes in market prices; and 3) write-ups and write-downs. All of these latter adjustments should, however, be included when reporting the positions at the beginning and end of the quarter. If no transactions are reported during the period, positions at beginning and end of quarter still need to be reported.

**Note: if the individual country details applicable to a certain item are too numerous to list in the spaces provided on the questionnaire, please attach a separate sheet.**

##### A1 – Investment by the Canadian reporting enterprise in foreign affiliates

This section applies when the Canadian reporting entity has equity investment in foreign affiliates (subsidiaries, associates and branches) and also cover any debt claims (trade receivables, loans, advances, mortgages, bonds) on those affiliates.

(i) Shares in foreign affiliates

This item covers the reporting entity's investment in common/preferred shares and contributed surplus of foreign affiliates.

Example

HIJ Canada Inc. invests \$20,000,000 to acquire a 60% interest in a new company in Costa Rica during the quarter. \$5,000,000 is the cost of the share capital and \$15,000,000 is allocated to contributed surplus. The entries in A1 (i) would be an increase in investment (payment) of \$20,000 (CAD\$ '000), country code CRI, and a position at end of quarter reflecting this increase as well as other adjustments such as exchange rate variations, write-ups and write-downs.

(ii) Trade receivables with foreign affiliates

Include only trade receivables with foreign affiliates. Other loans and advances should be reported in item A1 (iii).

(iii) Other debt claims on foreign affiliates

This item covers all of the debt claims that the reporting entity has on its foreign affiliates, including loans, advances, mortgages and bonds.

Example

HIJ Canada has an outstanding loan to a subsidiary in Spain of \$12,000,000. The subsidiary repays 50% of the loan during the quarter. The entries in A1 (iii) would be a decrease in investment (receipt) of \$6,000 (CAD\$ '000), country code ESP, and a position at end of quarter reflecting this decrease as well as other adjustments such as exchange rate variations, write-ups and write-downs.

A2 – Investment by the Canadian Reporting Enterprise in Foreign Parent and Sister Companies

This section applies when the Canadian reporting entity has debt claims (trade receivables, loans, advances, mortgages and bonds) on their foreign parent and sister companies.

(i) Trade receivables with foreign parent and sister companies

Include only trade receivables with foreign parent and sister companies. Other loans and advances should be reported in item A2 (ii).

(ii) Other debt claims on foreign parent and sister companies

Includes all loans, advances, mortgages and bonds to foreign parent and sister companies.

Example

HIJ Canada has an outstanding loan asset to a foreign parent company in France of \$5,000,000. The parent company repays 50% of the loan during the quarter. The entries

in A2 (ii) would be a decrease in investment (receipt) of \$2,500 (CAD\$ '000), country code FRA, and a position at end of quarter reflecting this decrease as well as other adjustments such as exchange rate variations, write-ups and write-downs.

### A3 – Selected Investment by the Canadian Reporting Enterprise in Foreign Non-Affiliates

This section applies when the Canadian reporting entity has debt claims (trade receivables, loans, advances, mortgages but exclude bonds) on foreign non-affiliates.

(i) Trade receivables with foreign non-affiliates

Include only trade receivables with foreign non-affiliates. Other loans and advances should be reported in item A3 (ii).

(ii) Other debt claims on foreign non-affiliates

Include all loans, advances and mortgages to foreign non-affiliates, but exclude bonds and other debt securities.

## Page 3

### **Section B – Investment by Non-Residents in the Canadian Reporting Enterprise**

This section of the questionnaire covers the investment by non-residents, including foreign parent and sister companies (section B1), foreign affiliates (section B2) and foreign non-affiliates (section B3) in the Canadian reporting enterprise.

When reporting transactions data (increase/decrease in investment), only report increases or decreases that are related to actual financial flows and exclude changes due to 1) exchange rate variations; 2) changes in market prices; and 3) write-ups and write-downs. All of these latter adjustments should, however, be included when reporting the positions at the beginning and end of the quarter. If no transactions are occurred during the period, positions at beginning and end of quarter still need to be reported.

**Note: if the individual country details applicable to a certain item are too numerous to list in the spaces provided on the questionnaire, please attach a separate sheet.**

### B1 – Investment by Foreign Parent and Sister Companies in the Canadian Reporting Enterprise

This section applies when a foreign parent or sister company has an equity investment in the Canadian reporting enterprise. It also covers debt liabilities (trade payables, loans, overdrafts, mortgages and bonds) to those foreign parent/sister companies.

(i) Shares of Canadian reporting enterprise

This item includes investment by foreign parent and sister companies in common/preferred shares and contributed surplus of the Canadian reporting enterprise.

#### Example

HIJ Canada Inc. issues \$10,000,000 worth of stock. A Canadian company purchase \$5,000,000 and \$5,000,000 is purchased by HIJ Germany Inc. The entries in B1 (i) would be an increase in investment (receipt) of \$5,000 (CAD\$ '000), country code DEU, and a position at end of quarter reflecting this increase as well as other adjustments such as exchange rate variations, write-ups and write-downs.

(ii) Trade payables to foreign parent and sister companies

Include only trade payables with foreign parent and sister companies. Other debt liabilities should be reported in item B1 (iii).

(iii) Other debt owed to foreign parent and sister companies

Include all loans, overdrafts, mortgages and bonds with foreign parent and sister companies.

#### Example

HIJ Canada has an outstanding loan liability to its parent corporation HIJ Italy Inc of \$7,000,000. This quarter the loan was repaid. The entries in B1 (iii) would be a \$7,000 (CAD\$ '000) decrease in investment (payments), country code ITA, and a position at end of quarter reflecting this repayment as well as other adjustments such as exchange rate variations, write-ups and write-downs.

### B2 – Investment by Foreign Affiliates in the Canadian Reporting Enterprise

This section applies when the Canadian reporting enterprise has debt liabilities (trade payables, loans, overdrafts, mortgages and bonds) to its foreign affiliates.

(i) Trade payables to foreign affiliates

Include only trade payable with foreign affiliates. Other debt liabilities should be reported in item B2 (ii).

(ii) Other debt owed to foreign affiliates

Include all loans, overdrafts, mortgages and bonds to foreign affiliates.

#### Example

HIJ Canada has an outstanding loan liability from a foreign affiliate in Mexico of \$5,000,000. HIJ Canada repays 50% of the loan during the quarter. The entries in B2 (ii) would be a decrease in investment (payments) of \$2,500 (CAD\$ '000), country code MEX, and a position at end of quarter reflecting this decrease as well as other adjustments such as exchange rate variations, write-ups and write-downs.

### B3 – Selected Investment by Foreign Non-Affiliates in the Canadian Reporting Enterprise

This section applies when the Canadian reporting enterprise has debt liabilities (trade payables, loans, overdrafts, mortgages, but exclude bonds) to foreign non-affiliated companies.

(i) Trade payables to foreign non-affiliates

Report all outstanding trade payable balances with foreign non-affiliated companies. Other debt liabilities should be reported in item B3 (ii).

(ii) Other debt owed to foreign non-affiliates

Include all loans, overdrafts, financial leases and mortgages, but exclude bonds and other debt securities.

Example

HIJ Canada Inc has an outstanding loan liability of \$2,000,000 from a bank in Japan that matures in the quarter. HIJ Canada Inc repays the loan to the bank in Japan during the quarter. The entries in B3 (ii) would be a \$2,000 (CAD\$ '000) decrease in investment (payments), country code JPN, and a position at end of quarter reflecting this decrease as well as other adjustments such as exchange rate variations, write-ups and write-downs.

**Page 4**

**Section C – Selected Income and Retained Earnings Accounts of the Canadian Reporting Enterprise with Non-Residents (Receipts)**

This section covers dividend and interest receipts of the Canadian reporting enterprise from non-residents during the quarter, including foreign affiliates, foreign parent and sister companies and foreign non-affiliates.

For each item that applies, please report amounts remitted or accrued during the quarter before the deduction of withholding taxes.

**C1 – Receipts from Foreign Affiliates and Foreign Parent and Sister Companies**

(i) Dividend receipts from foreign affiliates

Report dividends received from foreign affiliates during the quarter. Report only the portion accruing to the Canadian reporting enterprise and not the entire dividend (unless the reporting entity holds 100%).

Example

HIJ Canada receives a dividend from a wholly-owned subsidiary in Spain. The entry in C1 (i) would be the gross amount of the dividend receipt with country code ESP.

(ii) Interest revenue from trade receivables and other claims on foreign affiliates

Report the interest received or accrued from debt claims on foreign affiliates during the quarter, including interest from loans, advances, mortgages, bonds and trade receivables.

(iii) Interest revenue from trade receivables and other claims on foreign parent and sister companies

Report the interest received or accrued from debt claims on foreign parent and sister companies during the quarter, including interest on loans, advances, mortgages, bonds and trade receivables.

## C2 – Receipts from Foreign Non-Affiliates

### (i) Interest revenue from foreign non-affiliates

Report interest received or accrued from debt claims on foreign non-affiliates during the quarter, including trade receivables, loans, advances and mortgages, but exclude interest received from holdings of foreign bonds and other foreign debt securities. Dividends received from holdings of foreign equities must also be excluded.

## C3 – Net Income (Loss) of Foreign Affiliates

Please report the entire amount of the net income (loss) after taxes and not only the equity portion of the Canadian reporting enterprise.

## Page 5

## **Section D – Selected Income and Retained Earnings Accounts of the Canadian Reporting Enterprise with Non-Residents (Payments)**

This section covers dividend and interest payments by the Canadian reporting enterprise to non-residents during the quarter, including foreign affiliates, foreign parent and sister companies and foreign non-affiliates.

For each item that applies, please report amounts remitted or accrued during the quarter before the deduction of withholding taxes.

## D1 – Payments to Foreign Parent and Sister Companies and Foreign Affiliates

### (i) Dividends payments to foreign parent and sister companies

Report dividends paid or declared to foreign parent and sister companies during the quarter.

#### Example

HIJ Canada pays a \$1,000,000 dividend to its parent company in Germany during the quarter. The entry in item D1 (i) would be the gross amount of \$1,000 (CAD\$ '000) with country code DEU.

### (ii) Interest expense on trade payables and other debt owed to foreign parent and sister companies

Report the interest paid or accrued on debt liabilities to foreign parent and sister companies during the quarter, including interest from trade payables and other types of debt such as loans, overdrafts, mortgages and bonds.

### (iii) Interest expense on trade payables and other debt owed to foreign affiliates

Report the interest paid or accrued on debt liabilities to foreign affiliates during the quarter, including trade payables and interest paid on loans, overdrafts, mortgages and bonds.

## D2 – Interest payments to foreign non-affiliates

(i) Interest expense on trade payables and other debt owed to foreign non-affiliates  
Report the interest paid or accrued on debt liabilities to foreign non-affiliates during the quarter, including trade payables, loans, overdrafts and mortgages. Exclude interest paid or accrued on bonds and other debt securities. Dividends paid to foreign portfolio shareholders must also be excluded.

## **BP-21S: International Transactions in Commercial Services (annual)**

### **Cover Page**

#### Period covered end

Please report the date month and the year of the 12-month period end to which this report relates. If this is other than December of the calendar year shown on the form, please supply data for the nearest fiscal year.

#### Coverage

Please report all external service transactions including those financed by government in Canada (for example, by the Canadian International Development Agency) or by other sources in Canada. See page 4 of this questionnaire for a detailed description of the types of services covered on pages 2 and 3. Please use the geographical coding list to identify the country.

### **Page 2 and 3**

#### **International Revenues and Expenses**

##### **Schedule A - Exports of commercial services**

Please report the value of services sold to customers abroad (revenues earned) for a 12 month period. Report the revenues net of withholding tax, in thousands of Canadian dollars. Attach a separate page, if necessary, to report receipts from more than four countries.

##### **Schedule B - Imports of commercial services**

Please report the value of services purchased from suppliers abroad (expenses) for a 12 month period. Report the expenses paid or payable to non-residents for services net of withholding tax, in thousands of Canadian dollars. Attach a separate page, if necessary, to report expenses with more than four countries.

Country Code: Please refer to the enclosed coding list.

**Related parties** include foreign parent companies, foreign direct investors, subsidiaries, branches and other associates, including foreign companies, which are controlled by substantially, the same shareholders or group of shareholders.

## **BP-21SQ: International Transactions in Commercial Services (quarterly)**

### Calendar Quarter ending

Please report for the 3-month period ending with the month indicated.

### Coverage

Please report all external service transactions including those financed by government in Canada (for example, by the Canadian International Development Agency) or by other sources in Canada. See the guide on this questionnaire for a detailed description of the types of services covered. Please use the geographical coding list to identify the country.

### Total Revenues Earned

Please report the value of services sold to customers abroad (revenues earned) for the 3 month period. Report the revenues net of withholding tax, in thousands of Canadian dollars. Attach a separate page, if necessary, to report receipts from many countries.

### Total Expenses Incurred

Please report the value of services purchased from suppliers abroad (expenses) for the 3 month period. Report the expenses net of withholding tax, in thousands of Canadian dollars. Attach a separate page, if necessary, to report payments to many countries.

## **Definitions of Services Categories**

**Royalties:** covers charges related to exclusive resource rights, rights to produce and sell commodities with one or more unique features, the use of an original literary, artistic, dramatic, or musical work and of any distinctive commercial mark secured by legal registration.

**Franchises and Similar Rights:** covers contractual privileges, granted by an individual or corporation to another, permitting the sale of a product, use of a trade name or provision of a service within a specified territory and/or in a specified manner.

**Computer Services:** covers advisory services, use of computer facilities, purchase and development of software, systems design, installation, testing, debugging and ongoing maintenance, documentation charges and training.

**Management and Administrative Services:** covers charges for managerial and administrative services rendered by an individual or corporation.

**Research and Development:** covers charges related to systematic investigations by means of experiment or analysis to achieve a scientific or commercial advance for/or through the creation of new or significantly improved products or processes.

Consulting and Professional Services: covers consulting and other professional services in such areas as engineering, architecture, law, accounting, marketing, planning, taxation, finance, drilling, and development of natural and human resources.

**Insurance Premiums and Claims (Settled):** covers (a) insurance and/or re-insurance premium income received directly by the respondent from non-resident individuals and/or corporations, and premiums paid directly to non-resident insurers for all types of risks, (b) claims paid to the respondent by non-resident insurers and claims paid by the respondent to non-resident individuals and/or corporations, pursuant to any insurance contract entered into directly between the parties concerned.

**Commissions:** covers financing commissions, commissions earned by wholesale merchants, agents, brokers and manufacturer's sales branches and other types of commercial commissions. Fees and commissions on stock issues, new or outstanding, are to be excluded.

**Advertising and Sales Promotion:** covers advertising in newspapers, journals, radio, television and other media, participation in trade fairs and cost of sales promotions.

**Equipment Rentals:** covers rentals of machinery, drilling rigs and supply vessels, tools, vehicles, aircraft, computers and similar equipment. Excludes financial leases.

## **BP-22: Investment in Canada by Non-Canadian Corporations (annual)**

### **BP-22A: Investment in Canada by Non-Canadian Corporations (quarterly)**

#### **Cover Page**

Indicate the principal type of activity of the company by writing the corresponding number in the box provided. Specify the period end to which this report relates. Indicate the date of incorporation of the company.

## **Transactions With Non-Residents Affecting Investment in Canada by Non-Canadian Corporations**

### **Section 1**

#### **Increase in investment**

1. Increase through provision of cash, etc. relates to increases only in investment from the foreign head office. Decreases should not be shown in brackets but should be reported in item 5. Please specify the country code.
2. Profits recorded in head office control account relates only to the portion of the current year's profit that has not been remitted to the foreign head office. The portion of the profit that has been remitted is to be shown in item 27. Please indicate the appropriate country code in both cases. Losses recorded in the head office control account should be shown as a bracketed number in item 6.

3. Borrowings from other non-residents should be split between foreign banks and other foreign borrowing. The outstanding balance of the loans should not be shown but rather the total increases during the year. Total decreases should be reported in item 7 and not netted against the increases.
4. Other increases in investments should be described in order to reduce further queries.

## **Section 2**

### **Decrease in investment**

5. Reduction of investment by head office relates only to decreases only in investment. Increases in investments should be shown in item 1. Please specify the country code.
6. Losses charged to the head office control account relates only to the current year's losses only. Profits recorded in the head office control account should be reported in item 2.
7. Repayment of borrowings from other non-residents should be split between foreign banks and other borrowing. The outstanding balance of the loans should not be shown but rather the total decreases. Total increases should be reported in item 3 and not netted against the decreases.
8. Other decreases in investment should be described in order to reduce further queries.

## **Section 3**

### **Balance Sheet of Canadian Branch or Division**

9. to 22. Report the values from the financial statements of the Canadian branch or division for the current and the prior period ends in thousands of Canadian dollars. Ensure that the country code is reported in items 10(ii), 19, 20, and 21.

## **Section 4**

### **Selected Income Account Transactions with Non-Residents**

23. to 27. Report the net amount and the tax withheld. Applicable country codes should be reported. The current year's profits in item 27 should include only those **remitted** to head office. The current year's profits reported in the head office control account should be reported in section 1 line 2.

## Section 5

### Investment in Limited Partnerships and Joint Ventures in Canada

This section is to be completed by companies engaged in the mining, and petroleum and natural gas industries in Canada.

1. Report the amounts invested by non-resident limited partners in limited partnerships in which the reporting entity is the general partner. This question is intended to cover capital to be invested in Canada through limited partnerships by residents of other countries such as individuals, partnerships, corporations, estates, investment funds, pension funds, etc. Outflows of capital, representing a disinvestment or a **return of capital**, to non-residents should also be reported. A net outflow from Canada should be reported in brackets.
2. Report the amounts invested by non-residents in joint ventures in which the reporting entity is the operator. These joint venture investments in mining, petroleum, etc. in Canada could be by such non-resident entities as corporations, individuals, estates and trusts, and investment funds. Outflows of capital, representing a disinvestment or a **return of capital**, to joint venture partners in other countries should also be included. A net outflow from Canada should be reported in brackets.
3. This item covers remittances to non-residents from investments in joint ventures and limited partnerships in which the reporting entity is respectively, the operator or general partner. These remittances represent production and revenue payments to non-residents of Canada or the return on their investments in joint ventures and limited partnership

### BP-FIC: Foreign Investment in Canada

#### Cover page

##### Reporting period

Please report as at the calendar year ended December 31. If the calendar year-end is not practicable, please use your annual fiscal period-end closest to December 31.

##### Certification

Please provide details of the person who is primarily responsible for completing the questionnaire.

#### Page 2

### Section A - Foreign ownership in the Canadian reporting enterprise

This section asks for information on the ownership in the Canadian reporting enterprise by both foreign direct and other foreign investors. Foreign direct investors are defined as foreign

corporations or individuals who hold 10% or more of the Canadian reporting enterprise's voting shares or who have a significant influence in the decisions affecting its operations. Other foreign investors (often referred to as portfolio investors) are considered to be passive investors and hold less than 10% of the voting equity.

For foreign direct investors, list the name of each investor (e.g. parent company name), their country of residence and the percentage of common and preferred shares held. For other foreign investors, only the total percentage of shares held in each country is required. Note that it may be necessary to obtain the country of ownership information for other foreign investors from your transfer agent.

Example

If there are 400 common shares outstanding which are all held by the parent company in GBR, the entry under section A1-A3 (foreign direct investors) would be the name of the parent company, country code GBR and percentage of common shares held 100%.

**Section B. Equity**

This section asks for information on the total shareholder equity amounts of the Canadian reporting enterprise. This section should be completed on a **Canadian consolidation basis**, including the reporting entity and its fully consolidated Canadian subsidiaries and affiliates

**B1. Share capital**

Report the total amount of common and preferred share capital

**B2. Unit holders' capital**

If applicable, include owners' investments in trusts, funds or partnerships

**B3. Contributed surplus**

Include the portion of paid-in capital arising from:

- Premiums received on the issue of par value shares
- The portion of no par value shares issued that have not been classified as part of share capital
- Proceeds of sale of donated shares
- Profit on forfeited shares
- Redemption or conversion of shares at an amount different from that set up as share capital
- Donations of capital

**B4. Accumulated other comprehensive income**

This item covers changes to the company's net assets that result from transactions, events and circumstances from sources other than the company shareholders. It includes items that would not normally be included in net income such as:

- unrealized gains (losses) on derivatives designated as cash flow hedges

- hedges of unrealized foreign currency gains (losses)
- available-for-sale financial assets revalued to fair value.

#### B5. Retained earnings statement

Report the statement of retained earnings for the fiscal year on a **world consolidation basis**.

Report the net income (loss) **after taxes**.

Report the opening balance, any changes that may have affected the account during the reporting period, and the closing balance.

### **Pages 3, 4 and 5**

#### **Section C – Liabilities to Non-Residents**

This section applies to the liabilities of the Canadian reporting enterprise to non-residents and is divided into three sections: C1 for bonds; C2 for bank loans; and C3 for other long-term liabilities.

The long-term liabilities in section C should be completed on a Canadian consolidation basis, including the long-term liabilities of the reporting entity and its fully consolidated Canadian subsidiaries, and on an instrument by instrument basis. For each instrument reported, identify the country where it is held and whether it is held by Canadian, foreign direct or other foreign investors.

##### C1. Bonds

This item should include bonds, debentures, funded debt, notes payable and similar types of long-term debt issued by the Canadian reporting entity where each issue has an issue date, maturity date, and a fixed or fluctuating interest rate. Please report the CUSIP/ISIN identification of the debt security if available.

##### C2. Bank Loans

Foreign bank loans are usually from a single banking institution in a foreign country. In such cases, the distribution of the bank loan would be assigned 100% to one foreign country. For syndicated bank loans, please report all of the countries involved in the syndicate and not just the country of the lead bank. This information should be available from the loan documents.

##### C3. Other long-term liabilities

This item should include long-term inter-company debt, long-term loans from non-related companies, mortgage loans from foreign non-banks; financial leases (exclude operational leases) and any other loans from foreign investors.

#### Section C – General instructions

##### CUSIP/ISIN Numbers

CUSIP stands for Committee on Uniform Securities Identification Procedures. The 9-digit alphanumeric CUSIP number uniquely identifies most securities, including stocks of all

registered U.S. and Canadian companies, and U.S. and Canadian government and municipal bonds. CUSIPs are assigned to securities to facilitate clearing and settlement procedures.

The ISIN standard is a 12-digit alphanumeric code that is used worldwide to identify specific securities such as bonds, stocks (common and preferred), futures, warrant, rights, trusts, commercial paper and options. ISINs are assigned to securities to facilitate clearing and settlement procedures. In Canada and the United States, ISINs are extended versions of 9-character CUSIP numbers.

#### Issue and Maturity Dates

Report the original issue (delivery) and maturity dates for each bond listed in the YYYY-MM-DD format.

#### Interest Rate

Report the interest rate of the issue in the following manner:

13%	as	13.00
12 3/8%	as	12.375
11 1/4%	as	11.25

If it is a fluctuating interest rate, report the interest rate in the following manner:

LIBOR + ½%	as	LIBOR + 0.5 (1/2)
Prime + 1 ¼%	as	Prime + 1.25(1 1/4)
3/8% over Bank	as	Bank rate + 0.375 (3/8)

#### Currency of Issue

Report the currency of issue of the debt using the country code list on page 7 of the questionnaire. Even if the currency of issue has been swapped into another currency, continue to report the original currency of issue.

#### Total amount outstanding

Report the amounts outstanding in thousands of Canadian dollars at the current year-end and at par value. The amounts should be reported net of serial retirements and /or sinking funds.

Ensure that this item is reported correctly as differences in the amounts outstanding between two periods (excluding exchange rate fluctuations) will be used to verify and to compile draw downs and retirements of the issue. Include debt due within one year that may have been reclassified from long-term debt to short-term accounts.

#### Geographical ownership distribution

Report the amounts of the debt instrument (bonds, bank loans, other long-term liabilities) held by investors in Canada and investors in other countries. For foreign investors, identify whether it is held by direct or other investors. Foreign direct investors are defined as being corporations or individuals who hold 10% or greater of the voting shares or corporations or individuals who have significant influence in the decisions affecting the operations of the company. Other foreign investors are considered to be portfolio investors; they usually exert no influence on the management decisions of the company.

The information on the geographical ownership of the debt is critical for the balance of payments. Use the country-coding list to identify the country for amounts held by investors in foreign countries. **It may be necessary to obtain the country of ownership information from the trustee of the debt issue.**

## **BP-STRUC: Structure of Canadian Companies in the Reporting Enterprise**

### **Cover page**

#### Reporting period

Please report as at the calendar year ended December 31. If the calendar year-end is not practicable, please use your annual fiscal period-end closest to December 31.

#### Certification

Please provide details of the person who is primarily responsible for completing the questionnaire.

### **Page 2**

#### Part 1. Canadian subsidiaries fully consolidated in the Balance of Payments questionnaire, BP-FIC (Foreign investment in Canada)

Please indicate those subsidiary companies, which have been fully, consolidated in the Balance of Payments questionnaire BP-FIC 'Foreign Investment in Canada'. Specify the enterprise level, the name of the subsidiary and the percentage of common and preferred stock held.

#### Part 2. Canadian Subsidiaries and Associates not fully consolidated in the Balance of Payments questionnaire, PB-FIC (Foreign investment in Canada)

Please indicate the enterprise level, the name of the subsidiary or affiliate, the percentage of common and/or preferred stock held, and the total value of the investment held by the reporting entity for those Canadian companies which are not fully consolidated in other Balance of Payments questionnaire BP-FIC 'Foreign Investment in Canada'. The value of the equity should be the carrying value as reflected in the books of the reporting company and the value of other securities and advances should apply to long-term investments only.

## **BP-CIA: Capital Invested Abroad by Canadian Enterprises**

### **Cover page**

#### Reporting period

Please report as at the calendar year ended December 31. If the calendar year-end is not practicable, please use your annual fiscal period-end closest to December 31.

### Certification

Please provide details of the person who is primarily responsible for completing the questionnaire.

### **Page 2**

This page asks for the list of foreign affiliates to be reported on the BP-CIA survey. Note that the questionnaire has been designed to accommodate the majority of respondents, most of whom have five or fewer foreign affiliates. If you have more than five foreign affiliates, please make copy of this questionnaire for each additional foreign affiliate to be reported, or contact us to request additional copies of the questionnaire.

### **Page 3**

#### **Section A – Identity of foreign affiliate**

##### Foreign affiliate name

Please list the full name of the foreign affiliate. Use the same name on all subsequent reports filed for this affiliate.

##### Country of location

Indicate the country where the foreign affiliate's primary investment is located using the country code list on page 14 of the questionnaire.

##### Primary industry

Indicate the primary industry in which the foreign affiliate operates using the industry code list on page 15 of the questionnaire. If the exact industry in which the affiliate operates is not listed, use the industry code that is closest to the industry in question.

#### **Section B – Ownership in this foreign affiliate**

For this item indicate the percentage of common and preferred shares of the foreign affiliate held by the Canadian reporting enterprise and its consolidated Canadian affiliates at the end of the reporting period.

#### **Section C- Equity and Income Statement Items (as per the financial statements of the foreign affiliate)**

This section requests selected information as recorded on the financial statements of the foreign affiliate. For each item, indicate the total value shown in the financial statement of the foreign affiliate and not just the portion that is attributable to the Canadian reporting entity.

If the foreign affiliate values are denominated in a foreign currency, convert the values to Canadian dollars for reporting purposes. Indicate in question C1 the currency from which the values have been converted using the country code list on page 14 of the questionnaire.

When converting balance sheet items such as share capital or retained earnings, use the reporting period closing exchange rate to convert. For other items such as income (loss) and dividends, use the average rate or daily transaction rate for the period in question.

#### Total share capital (common and preferred shares)

Report the total for each item and not only the portion held by the Canadian reporting entity and its subsidiaries.

#### Contributed surplus

This includes the portion of paid-in capital arising from:

- Premiums received on the issue of par value shares
- The portion of no par value shares issued that have not been classified as part of share capital
- Proceeds of sale of donated shares
- Profit on forfeited shares
- Redemption or conversion of shares at an amount different from that set up as share capital
- Donations of capital

#### Accumulated other comprehensive income

This item covers changes to the foreign affiliate's net assets that result from transactions, events and circumstances from sources other than the shareholders. It includes items that would not normally be included in net income such as:

- unrealized gains (losses) on derivatives designated as cash flow hedges
- hedges of unrealized foreign currency gains(losses)
- Available-for-sale financial assets revalued to fair value.

#### Retained earnings closing balance

Report the retained earnings closing balance for the fiscal year.

The amount reported should be the total appearing in the balance sheet of the foreign affiliate converted (if applicable) into Canadian dollars at the closing exchange rate for the period in question.

#### Net income

Report the net income **after taxes**. Extraordinary gains and losses should be excluded. A net loss should be reported in brackets. The amount reported should be the total net income (loss) appearing in the income statement of the foreign affiliate converted into Canadian dollars at the average exchange rate for the period in question.

#### Dividends declared

Report the total dividends declared by the foreign affiliate during the reporting period.

### **Section D – Inter-company debt balances**

#### Inter-company debt

This section covers all trade and non-trade debt such as loans, advances, overdrafts, mortgages, bonds and all other forms of indebtedness between the Canadian reporting entity and its foreign affiliate.

#### Interest accrued

This section covers all interest receipts and payments on trade and non-trade debt such as loans, advances, overdrafts, mortgages, bonds and all other forms of indebtedness between the Canadian reporting entity and its foreign affiliate.

#### **Section E – Carrying value of long-term investment**

This represents the total value of the investment in the foreign affiliate as shown in the financial statements of the Canadian reporting entity.

#### **Section F – Majority-owned foreign affiliate statistics (including foreign branches)**

This section requests selected information for foreign affiliates that are majority-owned; that is more than 50% of the voting securities are owned or controlled by the Canadian reporting entity.

#### Total number of employees

Indicate the total number of full-time employees on the payroll at this foreign affiliate at the end of the fiscal year. If a precise number is not available, please provide your best estimate.

#### Total sales or gross operating revenue

Report sales of goods and services (net of returns and allowances, sales and excise taxes) or gross operating revenue as recorded on the income statement of the foreign affiliate.

Exclude investment income and realized/unrealized capital gains and losses.

#### **Special notes:**

##### **Banks**

Gross operating revenue includes Gross Interest Receipts plus other operating revenue such as fees, commissions and other items of a similar nature as recorded on the Income Statement of the foreign entities.

Exclude investment income, unrealized capital gains and losses.

##### **Insurance Companies**

Sales of services include premium income, annuity considerations and income from other items of a similar nature as recorded on the Income Statement of the foreign entities.

Exclude investment income, unrealized capital gains and losses.

### **Holding Companies**

Total Income as recorded on the Income Statement of the foreign entities. To be considered a holding company, a company's equity in the net income of affiliates that it holds must constitute a majority of its total income and "in general" it must have a sizeable portion (usually at least 50%) of its total assets invested in the affiliates that it holds.

#### Total assets

Report the asset total contained on the financial statements of the foreign entities. The amount should reflect the total assets contained on the balance sheet even though the foreign entity may not be wholly owned by the reporting entity.

#### Total liabilities (excluding shareholders' equity)

Report the liability total contained on the financial statements of the foreign entities **excluding shareholder equity**. The amount should reflect the total of the liabilities contained on the balance sheet even though the foreign entity may not be wholly owned by the reporting entity.

#### Distribution of sales

The sales value reported in question F2 should be distributed on a percentage basis between the foreign affiliate's domestic market, the Canadian market and other markets.

If no exact breakdown is available, provide your best estimates.

#### Sales – domestic market

Report the percentage of the total sales reported in question F2 that were made to foreign affiliate's resident country.

#### Exports – Canadian market

Report the percentage of the foreign affiliate's total sales that were to the Canadian market. Include sales to both the Canadian reporting entity and its related companies as well to unrelated companies in Canada.

#### Exports – markets other than Canada

Report the percentage of the total sales to countries other than Canada and the foreign affiliate's resident country.

### **Section G – Foreign branch net asset value and income items**

#### Net assets

Report the total value of the foreign branch's assets outside Canada less the total value of liabilities to residents of foreign countries, other than Canada.

#### Net income (loss)

Report the net income **after taxes**. Extraordinary gains and losses should be excluded. A net loss should be reported in brackets. The amount reported should be the total net income (loss)

appearing in the income statement of the foreign affiliate converted into Canadian dollars at the average exchange rate for the period in question.

## **APPENDIX A – Definitions**

### **Reporting Entity**

The Canadian parent should provide a consolidated report including itself and all of its Canadian subsidiaries. If the reporting entity is surveyed with a BP-STRUC (Structure of Canadian companies in the reporting enterprise) questionnaire, please use it to explain the accounting method used to consolidate subsidiaries and associates.

### **Foreign Parent Corporations/Controlling Shareholders**

These are shareholders which are capable of exercising control of the reporting entity through ownership of securities or by other means. Include foreign related (sister) companies which are controlled by substantially the same shareholders or group of shareholders.

### **Sister/Related Companies**

These are companies which have the same parent as the reporting entity but in which the reporting entity holds no direct investment interest (equity less than 10%). One parent company can have one or many affiliates, all of which are sister companies to each other.

### **Foreign Affiliates (Subsidiaries, Associates and Branches)**

These are companies in which the reporting entity (directly or indirectly through other subsidiaries) has ownership interest of at least 10% of the total shares. A subsidiary is a company in which the reporting entity owns a majority (more than 50%) of the voting shares. An associate is a company in which the reporting entity owns between 10% and 50% of the voting rights. A branch is not a separate legal entity and would include operations such as a division, mine or construction project, maintaining its own accounting records.

### **Direct Investors**

These are shareholders (residents of Canada and non-residents) that own 10% or more of the company's equity. These principal investors in the company could be individuals or public and private enterprises who possess significant enough investment in the company to influence the management of the company. In the majority of cases, direct investors would be parent corporations or controlling shareholders of the company.

### **Foreign Direct Investment**

Foreign direct investment represents investment by foreign investors, who own 10% or more of the company's equity or sufficient investment in the company to play a role in its management. These investors, referred to as foreign direct investors, would be investors from other countries such as corporations, unincorporated entities and individuals and would be recognized as foreign parent corporations and/or foreign controlling shareholders.

**Portfolio/Non-Affiliated Investors**

These may be shareholders or holders of debt of the company, but unlike direct investors these are passive investors that do not have a voice in the management of the enterprise. The investors and the enterprise are not affiliated nor controlled by substantially the same shareholders or group of shareholders. On the BP-FIC questionnaire entries for these investors would fall under other foreign investors and on the BP-QT under foreign non-affiliates.

**Foreign Portfolio Investment**

Foreign portfolio investment represents investment by foreign investors, individuals and corporations, who are passive investors in the company. The investment in equity or debt of the company does not provide the non-resident investors with the ability to influence the management of the company, i.e. not foreign direct investors. These investors are normally identified as foreign portfolio investors. A foreign portfolio investor could be a holder of the common or preferred shares of the company. Foreign portfolio investors may also be providers of loans or debt capital to the company, such as foreign banks, pension funds, mutual funds, financial institutions, etc.

**Long-Term Investment**

Include as long-term investment all items intended or likely to remain outstanding for more than one year from the date incurred. If both increases and decreases in claims receipt and payment transactions with a particular country occurred during the year, please report both amounts rather than a net amount.

## APPENDIX B - COUNTRY CODE LIST

Use the codes provided below to report the countries where shares or debt is owned and the currency of issue for liabilities:

Note: For Euro currency please code "EUR"

Code Country		Code Country	
AFG	Afghanistan	CZE	Czech Republic
ALB	Albania	DNK	Denmark
DZA	Algeria	DJI	Djibouti
AND	Andorra	DMA	Dominica
AGO	Angola	DOM	Dominican Republic
AIA	Anguilla	ECU	Ecuador
ATG	Antigua and Barbuda	EGY	Egypt
ARG	Argentina	SLV	El Salvador
ARM	Armenia	GNQ	Equatorial Guinea
ABW	Aruba	ERI	Eritrea
AUS	Australia	EST	Estonia
AUT	Austria	ETH	Ethiopia
AZE	Azerbaijan	FLK	Falkland Islands (Malvinas)
BHS	Bahamas	FRO	Faroe Islands
BHR	Bahrain	FJI	Fiji
BGD	Bangladesh	FIN	Finland
BRB	Barbados	FRA	France
BLR	Belarus	GUF	French Guiana
BEL	Belgium	PYF	French Polynesia
BLZ	Belize	GAB	Gabon
BEN	Benin	GMB	Gambia
BMU	Bermuda	GEO	Georgia
BTN	Bhutan	DEU	Germany
BOL	Bolivia	GHA	Ghana
BIH	Bosnia and Herzegovina	GIB	Gibraltar
BWA	Botswana	GRC	Greece
BRA	Brazil	GRL	Greenland
IOT	British Indian Ocean Territory	GRD	Grenada
BRN	Brunei Darussalam	GLP	Guadeloupe
BGR	Bulgaria	GTM	Guatemala
BFA	Burkina Faso	GGY	Guernsey
MMR	Burma (Myanmar)	GIN	Guinea
BDI	Burundi	GNB	Guinea-Bissau
KHM	Cambodia	GUY	Guyana
CMR	Cameroon	HTI	Haiti
CAN	Canada	VAT	Holy See (Vatican City State)
CPV	Cape Verde	HND	Honduras
CYM	Cayman Islands	HKG	Hong Kong Special Administrative Region
CAF	Central African Republic	HUN	Hungary
TCD	Chad	ISL	Iceland
CHL	Chile	IND	India
CHN	China	IDN	Indonesia
COL	Colombia	IRN	Iran
COM	Comoros	IRQ	Iraq
COG	Congo, Republic of the	IRL	Ireland, Republic of
COD	Congo, The Democratic Republic of the	IMN	Isle of Man
CRI	Costa Rica	ISR	Israel
CIV	Côte d'Ivoire	ITA	Italy
HRV	Croatia	JAM	Jamaica
CUB	Cuba	JPN	Japan
CYP	Cyprus	JEY	Jersey

Continued

## APPENDIX B - COUNTRY CODE LIST (PART-2)

Code Country		Code Country	
JOR	Jordan	POL	Poland
KAZ	Kazakhstan	PRT	Portugal
KEN	Kenya	PRI	Puerto Rico
KIR	Kiribati	QAT	Qatar
PRK	Korea, North	ROU	Romania
KOR	Korea, South	RUS	Russian Federation
XKO	Kosovo	RWA	Rwanda
KWT	Kuwait	LCA	Saint Lucia
KGZ	Kyrgyzstan	SPM	Saint Pierre and Miquelon
LAO	Laos	WSM	Samoa
LVA	Latvia	SAU	Saudi Arabia
LBN	Lebanon	SEN	Senegal
LSO	Lesotho	SRB	Serbia
LBR	Liberia	SYC	Seychelles
LBY	Libya	SLE	Sierra Leone
LIE	Liechtenstein	SGP	Singapore
LTU	Lithuania	SVK	Slovakia
LUX	Luxembourg	SVN	Slovenia
MAC	Macao Special Administrative Region	SOM	Somalia
MKD	Macedonia, Republic of	ZAF	South Africa, Republic of
MDG	Madagascar	ESP	Spain
MWI	Malawi	LKA	Sri Lanka
MYS	Malaysia	SDN	Sudan
MDV	Maldives	SUR	Suriname
MLI	Mali	SWZ	Swaziland
MLT	Malta	SWE	Sweden
MHL	Marshall Islands	CHE	Switzerland
MRT	Mauritania	SYR	Syria
MUS	Mauritius	TWN	Taiwan
MYT	Mayotte	TJK	Tajikistan
MEX	Mexico	TZA	Tanzania
MDA	Moldova	THA	Thailand
MCO	Monaco	TLS	Timor-Leste
MNG	Mongolia	TGO	Togo
MNE	Montenegro	TTO	Trinidad and Tobago
MAR	Morocco	TUN	Tunisia
MOZ	Mozambique	TUR	Turkey
NAM	Namibia	TKM	Turkmenistan
NPL	Nepal	UGA	Uganda
NLD	Netherlands	UKR	Ukraine
NCL	New Caledonia	ARE	United Arab Emirates
NZL	New Zealand	GBR	United Kingdom
NIC	Nicaragua	USA	United States
NER	Niger	URY	Uruguay
NGA	Nigeria	UZB	Uzbekistan
NOR	Norway	VEN	Venezuela
OMN	Oman	VNM	Viet Nam
PAK	Pakistan	VGB	Virgin Islands, British
PAN	Panama	VIR	Virgin Islands, United States
PNG	Papua New Guinea	ESH	Western Sahara
PRY	Paraguay	YEM	Yemen
PER	Peru	ZMB	Zambia
PHL	Philippines	ZWE	Zimbabwe