MNB identification number: **R02, R03, R12, R13**

**Completion instructions for the report**

**Capital investments**

# I. General instructions

1. **Transactions to be included in the data supply**
2. Tables TRH and TRN: data for registration purposes. If the data supplier enters NO to all yes/no questions, completion of the rest of the tables will not be required.
3. Tables TB01-TB04:

Data of transactions (capital investment, capital withdrawal) resulting in a change of voting power of

ba) non-resident immediate direct investors, indirect investors and fellow enterprises in the data supplier,

bb) the data supplier in the non-resident direct and indirect investments and in the fellow enterprises,

bc) the data supplier in reverse investment with the non-resident direct investors and indirect investors.

bd) the data supplier in reverse investment with the non-resident direct investment enterprises.

1. Tables TB05 and TB06: information on the portfolio of equity instruments as per point b) at the end of the reference period.
2. Tables TB07 andTB08: Data of the reference period related to the income (dividend) due and payable on the share of the non-resident enterprise group-member(s) in the data supplier, and/or of the data supplier in the non-resident enterprise group member(s).
3. Table TB09: information on shares in resident companies acquired by the data supplier from a non-resident, or alienated by the data supplier to a non-resident.
4. Table TB10: transactions of acquirement and alienation of foreign real estate property by the data supplier in the reference period.
5. Table TB11: (for other monetary financial institutions only): claims from a non-resident direct or indirect investment or fellow enterprise on the capital paid by the data supplier but not yet registered, and claims from capital decrease vis-á-vis non-resident direct or indirect investments or fellow enterprises, and any changes therein.
6. Table TB12: (for other monetary financial institutions only): liabilities payable to a non-resident direct or indirect investor or fellow enterprise on the capital paid but not yet registered, and liabilities payable to foreign immediate investors, indirect investors or fellow enterprises due to capital decrease, and any changes therein.
7. In tables starting with the code of TBK and TBT, the sector classified as D) Other financial intermediaries in accordance with Section I.A of this Annex 2, are not required to supply data on their non-resident counterparties belonging to the group of enterprises that are other monetary financial institutions, investment funds or other financial institutions (except for insurers and investment funds), i.e. no data are to be supplied on their counterparties whose main economic activity (TEAOR 2008 - NACE code) starts with 64 (except for 6420 Asset management (holding)). Data with regard to these non-resident counterparties shall be reported in the monthly or quarterly data supply with MNB identification code R08 or R17, respectively. Exceptions to this include liabilities outstanding to foreign direct and indirect investors or associated companies resulting from subscribed capital paid but not registered or from capital reduction, and the changes in such outstanding liabilities, to be reported in tables TBK4 and TBT4.
8. Tables beginning with TBK and TBT (only in the case of institutions not belonging to the group of other monetary financial institutions): Assets and liabilities other than ownership share vis-à-vis enterprise group members (foreign immediate investors or indirect investors, foreign direct or indirect investments, non-resident branches or fellow enterprises) arising from loans (including repo, securities lending and financial leasing), commercial loans, deposits, cash-pool structures, settlement accounts, bills of exchange and debt securities, and their changes during the reference period. In addition, this includes liabilities payable by the data supplier to non-resident direct capital investors and indirect investors or fellow enterprises on the capital paid but not yet registered, and claims from non-resident direct capital investments or indirect investments or fellow enterprises on the capital paid but not yet registered, and liabilities and claims vis-à-vis non-resident direct capital investors, capital investments or fellow enterprises due to capital decrease.
9. **Data items**

Data related to direct foreign capital investors, indirect investors, non-resident investments, non-resident branches and fellow enterprises shall be presented broken down by partner. In report identified under code R01 each partner shall be identified by the partner ID code assigned by the data supplier.

Values shall be specified in the original foreign currency, except

* for Tables TB01 and TB02 values are reported in the data supplier’s accounting currency or in the data supplier’s presentation currency in case the solo report is assembled according to the International Financial Reporting Standards (hereinafter: IFRS),
* for Tables TB03 and 04 values are reported in the accounting currency of the non-resident investment, branch or fellow enterprise,
* for Tables TB05 and TB06 values are reported in the currency of the denomination,
* for Tables TB07 and TB08 stock and turnover data vis-à-vis non-resident investors shall be reported in the data supplier’s accounting currency or in the data supplier’s presentation currency in case the solo report is assembled according to IFRS, and data related to non-resident investments, branches and fellow enterprises shall be reported in the accounting currency of the non-resident company.

Data should be entered rounded up to the nearest integer, except for Tables TB05 and TB06, where the closing stock exchange rate shall be rounded to two decimals.

Claims and liabilities from the transactions reported in the tables starting with TBK and TBT shall be reported in the original currency, at nominal value, except for receivables and payables arising from insurance technical reserves to be reported at market value (codes BTK, BTB). If interest data are not available to the data supplier for the breakdown by partner and currency, estimates should be used.

In case a claim is purchased or sold, if the actual purchase value or sale value is different from the nominal value, the market value of the claim shall be reported for the transaction. The difference between the market value and the nominal value must be shown in the column of other changes with an inverse sign (in relation to the direction of the price difference), which should be detailed by using the price changes (‘ARVA‘) code in Table TBK5.

Accrued interest due or payable at the end of the reference period: the closing balance of accrued interests due or payable shall be reported as items increasing the stock, regardless of whether they were shown in the books as accrued items, or settled (in full or in part) financially within the specific reference period.

If the data supplier’s non-resident partner leaves the enterprise group, the claims and liabilities vis-à-vis those partners shall be removed (as ’other change‘) from the tables beginning with TBK and TBT in the data report on Capital investments to be submitted for the reference period, and included in the monthly reports with identification codes R06-R09, Other investments, or the quarterly reports with identification codes R15-R17 to be submitted for the reference period.

3. A glossary of terms used in the tables and in these completion instructions is located in point I.H.5 of this Annex.

# II. Detailed instructions for the completion of the tables

The codes and descriptions of the instruments to be used in the tables as per point 4.9 of Annex 3 are listed in the technical guidelines available on the MNB website.

In the column indicating the country of the non-resident partner enter the ISO code of the country or international organisation, against which the claim or liability exists, in accordance with the codes listed in the technical guidelines published on the official website of the MNB, as indicated in point 4.2 of Annex 3.

The ISO codes of specific currencies as per point 4.1 of Annex 3 are listed in the technical guidelines available on the MNB website.

For reports with identification codes R02/R12, in Tables TBK1-TBK4 and TBT1-TBT4 the other reasons for capital changes shall be reported in TBK5 for claims, and TBT5 for liabilities, by using the codes listed in the technical guidelines published on the official website of the MNB, as referred to in point 4.9 of Annex 3. Amount items reported under other changes that occurred by reason of the specified change, shall be reported in the table along with the identification data of the specific instrument separately as many times as many reasons necessitated such other change.

The methodological guidelines assisting in the completion of the tables and the revision rules provided to ensure error free submission, as referred to in points 9 and 5 of Annex 3 are located in the technical guidelines available on the official website of the MNB.

**Special data to be reported in the individual tables**

Table TB01 should be completed if a non-resident direct capital investor, indirect investor or fellow enterprise increased or reduced its capital investment in the data supplier in the reference period.

TB03 shall be completed by the data supplier, if during the reference period

* the data supplier carried out a capital investment or a capital withdrawal transaction in its non-resident direct capital investment, indirect investment or fellow enterprise, or
* the data supplier transferred assets to or received assets from, its non-resident branch under cash-flow management (including any assets in addition to funds) – only in the case of data suppliers providing report with identification codes R02/R12.

In this table, all transactions resulting in changes in the subscribed capital and increases and decreases in the provisions or capital reserves originating from foreign funds shall be reported by partner and by transaction. Movements between the reserves shall not be reported.

If a transaction may not be clearly linked to a specific partner, e.g. capital increase charged on reserves, the value of the transaction shall be indicated proportional to the ownership ratio between non-resident direct capital investors, indirect investors or fellow enterprises.

The transactions shall be reported for the period specified by the Számv. tv. regarding data entry in accounting records. The report shall be completed according to the IFRS in case the data supplier assembles its solo annual report according to the IFRS.

If the foreign investment’s accounting file is available both according to the accounting standards of the non-resident investment’s country and according to other accounting standards (IAS, IFRS), then data shall be reported according to the provisions of these latter standards.

Values shall be reported in Table TB01 in the data supplier's accounting currency, or in the data supplier’s presentation currency in case the report is assembled according to the IFRS, and in Table TB03 data shall be reported in the accounting currency of the non-resident direct capital investment, indirect investment, branch or fellow enterprise, rounded to the nearest integer.

Tables TB02 and TB04 shall be completed only in case of cross-ownership; Table TB02 should be completed as per the instructions listed for TB01, and TB04 shall be completed as per the instructions listed for TB03.

In Tables TB05 and TBK4 at the identification number of the custody manager the KSH register number of the resident company must be reported. If the partner is an investment fund, the technical register number must be reported that was provided by MNB to the data provider and the KELER Zrt. If the investment fund is a new one, starting its operation, code ’FB000000’ must be reported until the creation of the MNB registration number. In the case of non-resident (if it has no KSH registration number or MNB-KELER common fictive registration number) ’00000001’, if the partner is a resident person, ’00000004’ must be reported.

Tables TB07 and TB08 shall contain gross data, i.e. for dividends voted and paid off in the same reference period, both legs shall be displayed in the same report.

In TB09 a transaction should be reported in the period from which the Court of Registration record is effective. If the Court of Registration records the acquisition / assignment of equity retrospectively, a modification report shall be submitted for the relevant period (i.e. for which the Court of Registration made the retrospective entry). If the movement of funds takes place at a time different from the date of entry by the Court of Registration, the asset/liability arising that way shall be reported, depending on whether the asset/liability exists vis-à-vis a partner within our outside of the group, by using the EK/ET codes in Tables TBK4/TBT4 for report R02, and Tables BEFK4/BEFT4 for report R06.

Table TB10 shall contain only those transactions, which were conducted directly by the data supplier, i.e. not through any non-resident capital investment of the data supplier.

If more than one investors are affected by the transaction (e.g. acquisition of real estate in joint ownership by the data supplier, or assignment by the data supplier of real estate to ownership of several parties), the transaction shall be split between the individual resident parties, and a separate row should be completed for each resident party.

Tables TB11 and TB12 shall be used to report (for other monetary financial institutions, other financial intermediaries, and financial auxiliaries only), claims and liabilities arising from capital paid but not yet registered, or from capital decrease (codes TOKEK and TOKET, respectively) if the payment and the registration, or the decrease and the payback fall on different periods.

Table TBK2 shall indicate (for non-financial institutions, insurance corporations, pension funds, central government, local governments, social security funds, non-profit institutions serving households and captive financial institutions)

* the data supplier’s net assets and liabilities vis-á-vis the non-resident partner, maintained on a settlement account,
* the data supplier’s – as a pool member/pool-leader – net assets and liabilities vis-à-vis the non-resident pool-leader/non-resident pool members arising from the cash pool structure.

If the pool-leader is a non-resident, the reporting obligation shall also cover the data supplier's domestic accounts included in the cash- pool. The report should not include the cases where the cash-pooling takes place between the data supplier’s own accounts (as is the case for companies with multiple divisions and premises, where a separate account is opened for each division and premise).

Tables TBK4 and TBT4 shall be used to report, among other things, claims and liabilities arising from capital paid but not yet registered, or from capital decrease (codes TOKEK and TOKET, respectively) if the payment and the registration, or the decrease and the payback fall on different periods.