

Balance of Payment reporting, additional survey (RA-0532-1)

The enterprises that are a part in the survey RA-0532 will receive the survey RA-0532-1. The valuation principle used for the reported equity in RA-0532 are to be specified in RA-0532-1. The information contributes to give an overview of Norwegian enterprises financial investments to and from other countries. It is an important part of Norway's balance of payments and the sector rest of the world in the national accounts.

How often should the form be submitted?

This isolated/additional survey is only sent out when information is needed.

Who must submit this form?

Only enterprises that participate in the survey shall submit this form.

What information must be reported?

The survey RA-0532-1 contains questions on the valuation principle used for the reported equity in RA-0532. Information on the valuation principle applied when reporting investment in foreign subsidiaries/associates, foreign shares and security funds shall be reported in RA-0532-1, item 13120, 13130, 13310 and 13320.

If different valuation is used for the enterprises, please mark the valuation methods that is mostly used. Please feel free to comment on this in the survey.

Your answers are essential

The statistics requires that all external assets and liabilities be measured at current *market price*. When actual market price is not available an estimate is required, and unlisted equities may preferably be valued using the "*own funds at book value*" (OFBV). *Book value* in business accounts generally refers to the value recorded in the enterprise's records. Book value may have different meanings because their values are influenced by the timing of acquisition, company takeovers, frequency of revaluations, and tax and other regulations. *Historic cost*, in its strict sense, reflects the cost at the time of acquisition, but sometimes it also may reflect occasional revaluations. The different valuation methods give significant results in the statistics, and we want to quantify this result.