

Bonds, foreign and money-market instruments, forms A3 and A4

Some enterprises have entered their **foreign** bonds and money-market instruments that are not deposited with a custodian institution in Denmark on form A4 without checking if the securities have an ISIN code. However, this is necessary to do, as securities with an ISIN code are not to be entered on form A4, but on form A3.

Capital augmentations/reductions and dividend, forms A1, A2 and P1

Capital augmentations/reductions and dividend are to be stated in the monthly reports for the months in which the payments take place (however, not in the lines on forms A1 and A2 where the fields are grey). I.e. dividend disbursed in June 2006 from a subsidiary abroad or to a foreign owner must be stated in your monthly report for June 2006.

Disbursed dividend is also to be stated on forms A1A and P1A in the annual report. I.e. dividend disbursed in June 2006 from a subsidiary abroad or to a foreign owner must be stated in your annual report for 2006.

Deposits in an account-holding investment association, form A2

Deposits in an account-holding investment association are to be entered on form A2 in the line "Voting rights < 20%".

Dividend, actually received/paid, forms A1, A2 and/or P1

Please remember to include dividend actually received or paid or the dividend adopted at the Annual General Meeting on the relevant forms.

Function, "Transfer end of month to beginning of next month"

Reporters using the spreadsheet solution must use the item "Transfer end of month to beginning of next month" under the menu item "Danmarks Nationalbank" when reporting for a new month. The item secures similarity between end of last month and beginning of new month and reduces the reporting burden.

It is important that there is similarity between the reports of the two months so that there is consistency between the reported changes and the reported holdings.

You can read more about this in STINA user guidelines "Spreadsheet solution" under item 4. The menu item "Danmarks Nationalbank", *Transfer end of month to beginning of next month*.

Group information form, changes

Your group's parent enterprise in Denmark has previously filled in and forwarded a group information form that describes your group in Denmark and which group enterprises have accounts with non-residents. Danmarks Nationalbank uses the form to select the group enterprises that are to report balance of payment data and external assets and liabilities. If there are changes to the form please inform us, including which enterprises are responsible for a certain report, or if an enterprise changes name, address or telephone number. We would also like to be told if you add or delete a contact person. New group information form can be found on our website by clicking:

http://www.nationalbanken.dk/DNUK/Rules.nsf/side/STINA_ver_20__Reporting_material!OpenDocument

Interest

Example of calculation of interest to be reported

The enterprise has outstanding loans of 100,000 DKK which is reported on form P3. In October 2005 interest of 2,000 DKK is added and the loan, that is now 102,000 DKK, is reduced by 500 DKK during the month, i.e net transactions of 1,500 DKK.

The form is to be filled in like this:

Position at the beginning of the month	Changes during the month		Position at the end of the month	Interest
	Transactions	Revaluations		
100.000	1.500		101.500	2.000

Interest, actually received/paid/accrued, forms A4-A11 and/or P2-P8

Please remember to include interest actually received/paid or the accrued interest on the relevant forms. Please note that interest is *not* to be included on an accumulated basis. Interest may only appear in the column Interest in one month.

Owned by non-residents, country code, form P1

Please remember to fill in a country code if your enterprise is owned by non-residents and the shares/other equity investments are without ISIN code (not listed) and are not deposited with a custodian institution in Denmark (typically a bank or securities dealer).

Reporting currency, form Enterprise data (Virksomhedsdata) and all A- and P-forms

The reporting is to be in whole amounts in either Danish kroner (DKK) or euro (EUR). The chosen currency must be stated on the Enterprise data form (Virksomhedsdata) and used on all forms. The actual currency of the account must also be stated.

Revaluations, forms A2, A4, A6, A7, A9, A10, A11 and P1; P3, P4, P6, P7, P8

Please remember to enter revaluations: Changes in exchange rates and prices for accounts where the currency is different from DKK and EUR are to be calculated and reported each month. The revaluations are to be entered in the column "Revaluations".

Serial number, form Master data

The first report for a new reporting period is always to be given Serial number 1, to avoid an error message when you try to transmit the spreadsheet. Are there changes to data already transmitted, the next reporting for the same period must have serial number 2, etc.

Shares, foreign/Danish and other equity investments, forms A1 and A2

Some enterprises have entered their **foreign** shares and other equity investments which are not deposited with a custodian institution in Denmark on form A2 without checking if the shares or investments have an ISIN code. However, this is necessary to do, as shares with ISIN codes are not to be entered on form A2, but on form A1.

Please note that **Danish** shares and other equity investments with ISIN codes which are not deposited with a custodian institution in Denmark are also to be entered on form A1. As a rule listed shares have an ISIN code.

Shares, foreign/Danish and other equity investments, purchases and sales, forms A1, A2 and/or P1

Please remember (in the white fields) on the relevant forms to include transactions for purchases and sales of shares and other equity investments.