

Cross-border participations

Annual survey (INP)

Release information*

Changes since previous delivery

Release 1.5, valid from 31 December 2021

General changes to forms and notes

Revision/harmonisation of terminology used in survey

Previous	New
Fellow company	Fellow enterprise
Related company	Affiliated enterprise
Non-related companies	Non-affiliated enterprises
Banks/branches/companies/counterparties/fellow companies/related companies/intermediate companies/investors/parent companies/private individuals/public institutions/subsidiaries (domiciled) abroad	Non-resident banks/branches/enterprises/counterparties/fellow enterprises/affiliated enterprises/intermediate companies/investors/parent companies/private individuals/public institutions/subsidiaries
Domestic	Resident
Domestic banks	Resident banks
Domestic group/group in Switzerland	Resident group
Issued abroad	Issued by non-residents
Main field of activity	Principal activity
Participations abroad	Participations in non-resident enterprises
Participations in Switzerland	Participations in resident enterprises
Other receivables/payables	Other accounts receivable/payable

* Further details can be found on our website at www.snb.ch, Statistics/Surveys: latest survey updates, survey documents to download, definitive information on reporting and contacts.

Changes to forms

Purely terminological changes in the notes as detailed in the table under 'General changes to forms and notes' are not listed here.

New

Metadata:

Change to question B4 '2.4 Non-resident investors (cont.)': If you answered 'yes' to question 2.3: is the sum of these shares (nominal capital and reserves) at least CHF 10 million?

If answer is 'Yes', complete form INP20 and INP30

If answer is 'No' then 'ok'

Additional question B5 '2.5 Participations in non-resident enterprises': Does your resident group hold 10% or more of the equity capital in a non-resident enterprise? Please answer for your company's largest participating interest.

If answer is 'Yes >50%', complete form INP60 and answer question 2.6.

If answer is 'Yes 10–50%', answer question 2.6.

If answer is 'No less than 10%' then 'ok'

If answer is 'No participation' then 'ok'

Additional question B6 '2.6 Participations in non-resident enterprises (cont.)': If you answered 'yes' to question 2.5: is the sum of the equity capital of all participations in non-resident enterprises at least CHF 10 million?

If answer is 'Yes', complete form INP40 and INP50

If answer is 'No' then 'ok'

Change to response logic:

Question B1 '2.1 Participations in resident enterprises': Does your company have participations in resident enterprises?

If answer is 'Yes', complete form INP10.

If answer is 'No' then 'ok'

Question B3 '2.3 Non-resident investors': Are there any non-resident direct or indirect investors holding at least 10% of the voting stock in your company?

If answer is 'Yes >50%', answer question 2.4

If answer is 'Yes 10–50%', answer question 2.4

If answer is 'No' then 'ok'

Version of forms

No changes

Changes to notes

Purely terminological changes in the notes as detailed in the table under 'General changes to forms and notes' are not listed here.

New

2.4 / 2.6 Equity capital is defined in the Notes under 4.3

2.5 Participations in non-resident enterprises

4.2. Consolidated figures for resident group

Text shortened:

Please report the consolidated figures for your resident group, i.e. all resident enterprises included in this survey. The following chart provides an example of the consolidation of equity capital. ~~Capitalised goodwill should not be offset from the equity capital even if it is entered in the accounts of the participations.~~

4.3. Equity capital

Text added:

Goodwill written off as part of impairment tests is not included in equity capital. If your company applies Swiss GAAP FER, do not offset capitalised goodwill with equity, even if it is reported in the accounts of the enterprises in which participations are held.

7.1 Inflow of funds into Switzerland

Text added:

Inflows of funds into Switzerland are to be entered with a plus sign.

7.2 Repatriation of funds from Switzerland (outflow)

Text added:

Repatriations of funds from Switzerland are to be entered with a plus sign.

9.5 Outflow of funds from Switzerland

Text added:

Outflows of funds from Switzerland are to be entered with a plus sign.

9.6 Repatriation of funds into Switzerland (inflow)

Text added:

Repatriations of funds into Switzerland are to be entered with a plus sign.

Changes to validations / calculations

No changes