




South African Reserve Bank

Survey of foreign transactions, liabilities and assets

Name and address of official completing this return (in block letters): ..... ..... Tel: .....Ext: ..... Fax: ..... E-mail: ..... Web address: ..... Date: .....	<b>Details of the reporting organisation:</b> 	Year ended: <b>2016-12-31</b>  Due date for this return: <b>2017-04-28</b>
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General guidelines

1. Purpose of survey

This survey is conducted for statistical purposes in order to compile official statements of South Africa's balance of payments and international investment position, returns of which also have to be submitted to the International Monetary Fund (IMF) in terms of section 5 of Article VIII of the Articles of Agreement of the IMF.

2. Authority

The information requested is collected in terms of the regulations published in Government Notices 702 and 703 of 20 April 1956.

3. Confidentiality

In terms of clause 4 of the regulations referred to in paragraph 2 above, all employees of the South African Reserve Bank involved in this survey are sworn to secrecy. Over and above this provision, assurance is given that no action of any kind will be taken under the Exchange Control Regulations against any organisation or person on the grounds of information furnished in this survey.

4. Penalty

Refusal or neglect to furnish the information called for is an offence subject to penalty.

5. Duplicate of return

A copy of this return should be retained for reference purposes.

6. Postage

A reply-paid envelope is enclosed in which you can mail this form to the South African Reserve Bank.

7. Queries

Queries should be addressed to: Balance of Payments Division, Research Department, South African Reserve Bank, P O Box 7433, Pretoria, 0001; tel. no. 012 313 3727, fax no. 012 313-3759/4013 or by sending an e-mail to: SARBB21@resbank.co.za.

8. Group structure

Please provide the South African Reserve Bank with a structure of the group of which the reporting company is a part. This structure can be attached to this form.

9. Financial year-end (Please complete)

The reporting organisation's financial year-end is ..... and information in this return is reported for the year ended ..... 20.....

Note: Should the financial year differ from the calendar year, all foreign assets and liabilities must be indicated on a calendar-year basis above the figures for the financial year.



Financial statements (not consolidated) (complete only the white areas)

Income statement for the year ended 31 December 2016 (Rand thousands)

1	Code	Grand total	South Africa	Total foreign countries	Individual foreign countries – indicate names			
					Direct/AOP1	Other	Direct/AOP1	Other
1. Sales/Revenue.....	101	1400	1350	1300				
2. <i>minus</i> Cost of sales .....	202							
<b>3. Gross profit (1 - 2 = 3).....</b>	303							
4. Dividends received and receivable .....	404							
5. Interest received and receivable .....	505							
6. Other income/gains .....	606							
<b>7. Total income (3 + 4 + 5 + 6 = 7) .....</b>	707							
8. Interest paid and payable.....	808							
9. Salaries.....	909							
10. Other expenses/losses .....	1010							
<b>11. Net profit (+) or loss (-) before taxation (7 - 8 - 9 - 10 = 11) .....</b>	1111							
12. Taxation (Current (-) and deferred (+)) .....	1212							
13. Other non-recurring items (gain (+) loss (-)).....	1313							
<b>14. Net profit (+) or loss (-) for the current year (11 +/- 12 +/- 13 = 14).....</b>	1414							
15. Retained earnings at the beginning of the year.....	1515							
16. Other comprehensive income .....	1616							
17. Dividends paid and payable .....	1717							
18. Transfers to (-) or from (+) reserves.....	1818							
<b>19. Retained earnings at the end of the year (14 +/- 15 + 16 - 17 +/- 18 = 19) (Must be equal to item 5 on the balance sheet – Equity and liabilities) .....</b>	1919							

Footnotes:

1. See definitions of 'direct investment relationship' and 'allied organisation or person (AOP)' on page 2.

## Financial statements (not consolidated) (complete only the white areas)

Balance sheet as at 31 December 2016 (Rand thousands)

	2		Grand total	South Africa	Total foreign countries	Individual foreign countries – indicate names														
	Code					Direct/AOP1	Other	Direct/AOP1	Other	Direct/AOP1	Other									
<b>Assets</b>																				
1. Non-current assets <sup>2</sup> (2 + 3 + 4 + 5 + 6 + 7 + 8 = 1) .....	2001	1400	1350	1300																
2. Property, plant and equipment.....	2102																			
3. Investments in subsidiaries/associates/joint ventures <sup>3</sup> .....	2203																			
4. Goodwill .....	2304																			
5. Derivative financial instruments .....	2405																			
6. Deferred tax.....	2506																			
7. Loans .....	2607																			
8. Other non-current assets (not included above).....	2708																			
<b>9. Current assets<sup>4</sup></b> <b>(10 + 11 + 12 + 13 + 14 + 15 + 16 + 17 = 9) .....</b>	2809																			
10. Inventories .....	2910																			
11. Trade and other receivables .....	3011																			
12. Loans .....	3112																			
13. Derivative financial instruments .....	3213																			
14. Advance payments .....	3314																			
15. Tax receivable .....	3415																			
16. Cash and cash equivalents.....	3516																			
17. Other current assets (not included above).....	3617																			
<b>18. Total assets (1 + 9 = 18).....</b>	3718																			

### Footnotes:

- See definitions of 'direct investment relationship' and 'allied organisation or person (AOP)' on page 2.
- Non-current assets refer to assets with an original contractual maturity of more than 12 months.
- Where investments are held in foreign countries, details thereof must be furnished on page 7.
- Current assets refer to assets with an original contractual maturity of 12 months or less.

Financial statements (not consolidated) (complete only the white areas)

Balance sheet as at 31 December 2016 (Rand thousands)

Code	Grand total	South Africa	Total foreign countries	Individual foreign countries – indicate names						
				Direct/AOP1	Other	Direct/AOP1	Other	Direct/AOP1	Other	
	1400	1350	1300							
<b>Equity and liabilities</b>										
<b>1. Shareholders' equity (2 + 3 + 4 + 5 + 6 = 1).....</b>										
2. Ordinary and other vote-bearing shares .....										
3. Non-vote-bearing shares .....										
4. Share premium .....										
5. Retained earnings ( <b>Must be equal to item 19 on the Income Statement</b> ) .....										
6. Other reserves .....										
<b>7. Non-current liabilities<sup>2</sup> (8 + 9 + 10 + 11 + 12 = 7) .....</b>										
8. Debt securities (bonds, notes, etc.) .....										
9. Loans .....										
10. Deferred tax .....										
11. Derivative financial instruments .....										
12. Other non-current liabilities (not included above) .....										
<b>13. Current liabilities<sup>3</sup> (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21 = 13) .....</b>										
14. Overdraft .....										
15. Derivative financial instruments .....										
16. Trade and other payables .....										
17. Loans .....										
18. Tax payable .....										
19. Provisions .....										
20. Dividends payable .....										
21. Other current liabilities (not included above) .....										
<b>22. Total equity and liabilities (1 + 7 + 13 = 22) .....</b>										

Footnotes:

1. See definitions of 'direct investment relationship' and 'allied organisation or person (AOP)' on page 2.
2. Non-current liabilities refer to liabilities with an original contractual maturity of more than 12 months.
3. Current liabilities refer to liabilities with an original contractual maturity of 12 months or less.

### Shareholders of the reporting organisation

Furnish the following information in respect of each registered shareholder owning vote-bearing shares representing at least 10 per cent of the total voting rights of the reporting organisation as at 31 December 2016:

Name of registered shareholder	Country of registered address of shareholder	Nominal value  (Rand)	Percentage of total voting rights represented by shareholding  (Per cent)
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
Other holdings less than 10 per cent			
<b>Total</b>			100,00

### Investment by reporting organisation in domestic shares

The following information is required in respect of each South African organisation in which the reporting organisation held vote-bearing shares representing at least 10 per cent of the total voting rights as at 31 December 2016.

**Note:** This information must be furnished by reporting organisations that are in a direct investment relationship with a foreign organisation or person or several affiliated organisations and/or persons.

Name and postal address of domestic organisation	Reporting organisation's shareholding in domestic organisations	
	Nominal value  (Rand)	Percentage of total voting rights represented by shareholding  (Per cent)
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		

**Investment by reporting organisation in shares and other securities of foreign organisations (study the example on pages 8 and 9)**

**(a) Investment held directly by reporting organisation in foreign organisations**

Name of foreign organisation	Country of residence	Code	Reporting organisation	Foreign organisations*	
			Percentage of total voting rights held directly in foreign organisation	Paid-up (nominal) value of vote-bearing shares	Share premium, non-distributable reserves and retained earnings
			31 December 2016	31 December 2016	31 December 2016
			Per cent	R'000	R'000
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					

**(b) Indirect foreign investment of the reporting organisation via direct foreign organisations**

Details of foreign organisation(s) shareholding		Details of the foreign organisation(s) in which direct foreign organisation(s) held vote-bearing shares*				
Name of direct foreign organisation	Percentage of voting rights held	Name of foreign organisation	Country of residence	Code	Foreign organisations*	
	31 December 2016				Paid-up (nominal) value of vote-bearing shares	Share premium, non-distributable reserves and retained earnings
	Per cent				31 December 2016	31 December 2016
					R'000	R'000
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						

\* The amounts to be reported must represent the total book values from the foreign organisations' balance sheets and not only the proportionate share of the reporting organisation. All data must be converted into rand. If figures are not available on a calendar-year basis, data for the financial year-ends of foreign organisations will be acceptable.

### Example for the completion of tables (a) and (b)

Assume that the reporting organisation V in South Africa owns 40 per cent of the voting rights of company W in the United States of America (USA). W owns 60 per cent of the voting rights of company X in Canada and X, in turn, owns 30 per cent of the voting rights of company Y in Canada and 25 per cent of that of company Z in Australia. In addition, both V and W own 10 per cent of the voting rights of Z. Suppose further that the paid-up (nominal) value of vote-bearing shares and the total of share premium, reserves and retained earnings in the balance sheets of the various companies are as follows:

	As at 31 December 2016	
	Paid-up (nominal) value of vote-bearing shares	Share premium, non-distributable reserves and retained earnings
1. W US\$.....	500 000	1 250 000
2. X C\$.....	100	650 000
3. Y C\$.....	40 000	200 000
4. Z A\$.....	150 000	600 000

If V is the reporting organisation, particulars of its direct interest in vote-bearing shares of foreign organisations as at 31 December 2016, after conversion to rand, should be reported in table (a) on page 7 as follows:

#### (a) Investment held directly by reporting organisation in foreign organisations

Name of foreign organisation	Country of residence	Code	Reporting organisation	Foreign organisations	
			Percentage of total voting rights held directly in foreign organisation	Paid-up (nominal) value of vote-bearing shares	Share premium, non-distributable reserves and retained earnings
			31 December 2016	31 December 2016	31 December 2016
			Per cent	R'000	R'000
1. W	USA		40,0	6 800	17 000
2. Z	Australia		10,0	1 470	5 880
3.					
4.					
5.					
6.					
7.					
8.					



The interest of direct foreign organisations of the reporting organisation in vote-bearing shares of other foreign organisations as at 31 December 2016, after conversion into rand, should be reported as follows:

**(b) Indirect foreign investment of the reporting organisation via direct foreign organisation(s)**

Details of foreign organisation(s) shareholding		Details of the foreign organisation(s) in which direct foreign organisation(s) held vote-bearing shares				
Name of direct foreign organisation	Percentage of voting rights held	Name of foreign organisation	Country of residence	Code	Foreign organisations	
	31 December 2016				Paid-up (nominal) value of vote-bearing shares	Share premium, non-distributable reserves and retained earnings
	Per cent				31 December 2016	31 December 2016
					R'000	R'000
1. W	60,0	X	Canada		1	6 565
2. W	10,0	Z	Australia		1 470	5 880
3. X	30,0	Y	Canada		404	2 020
4. X	25,0	Z	Australia		1 470	5 880
5.						
6.						
7.						
8.						

1. The following imaginary exchange rates have been used for purposes of completing the example:  
2016: US\$ 13,60; A\$ 9,80; C\$ 10,10

## Appendix

## List of foreign countries and codes

Name of country	Code	Name of country	Code
Afghanistan, Islamic Republic of	127	Eritrea	074
Albania	025	Estonia	073
Algeria	074	Ethiopia	074
American Samoa	083	Falkland Islands (Malvinas)	047
Andorra	025	Faroe Islands	025
Angola	055	Fiji	083
Anguilla	047	Finland	018
Antigua and Barbuda	047	France	004
Argentina	035	French Guiana	047
Armenia	102	French Polynesia	083
Aruba	046	French Southern Territories	083
Australia	080	Gabon	074
Austria	011	Gambia, The	074
Azerbaijan	102	Georgia	102
Bahamas, The	042	Germany	005
Bahrain	090	Ghana	057
Bangladesh	127	Gibraltar	019
Barbados	047	Greece	020
Belarus	025	Greenland	025
Belgium	002	Grenada	047
Belize	047	Guadeloupe	047
Benin	074	Guam	083
Bermuda	043	Guatemala	047
Bhutan	127	Guinea	074
Bolivia	047	Guinea-Bissau	074
Bonaire, Saint Eustatius and Saba	047	Guyana	047
Bosnia and Herzegovina	025	Haiti	047
Botswana	051	Heard and McDonald Islands	083
Bouvet Island	083	Honduras	047
Brazil	036	Hong Kong SAR of China	122
British Indian Ocean Territory	074	Hungary	104
Brunei Darussalam	127	Iceland	012
Bulgaria	109	India	123
Burkina Faso	074	Indonesia	079
Burundi	074	Iran, Islamic Republic of	092
Cambodia	127	Iraq	093
Cameroon	074	Ireland	006
Canada	031	Isle of Man	001
Cape Verde	074	Israel	094
Cayman Islands	047	Italy	007
Central African Republic	074	Jamaica	047
Chad	074	Japan	120
Chile	037	Jersey	001
China, People's Republic of	121	Jordan	102
Cocos (Keeling) Islands	083	Kazakhstan	127
Colombia	047	Kenya	059
Comoros	049	Kiribati	083
Congo, Democratic Republic of	070	Korea, Democratic People's Republic of	127
Congo, Republic of	074	Korea, Republic of	118
Cook Islands	083	Kosovo	025
Costa Rica	047	Kuwait	096
Côte d'Ivoire	074	Kyrgyz Republic	127
Croatia	108	Lao People's Democratic Republic	127
Cuba	045	Latvia	025
Curacao	047	Lebanon	102
Cyprus	091	Lesotho	052
Czech Republic	107	Liberia	060
Denmark	003	Libyan Arab Jamahiriya	061
Djibouti	074	Liechtenstein	021
Dominica	047	Lithuania	025
Dominican Republic	047	Luxembourg	008
Ecuador	047	Macao SAR of China	121
Egypt	056	Macedonia, FYR	025
El Salvador	047	Madagascar	062
Equatorial Guinea	074	Malawi	063

## List of foreign countries and codes

Name of country	Code	Name of country	Code
Malaysia	124	Solomon Islands	082
Maldives	127	Somalia	074
Mali	074	South Georgia and Sandwich Islands	083
Malta	022	Spain	024
Marshall Islands	083	Sri Lanka	117
Martinique	047	St. Helena	074
Mauritania	074	St. Kitts and Nevis	047
Mauritius	064	St. Lucia	047
Mayotte	074	St. Maarten	047
Mexico	034	St. Pierre and Miquelon	047
Micronesia, Federated States of	083	St. Vincent and the Grenadines	047
Moldova	025	Sudan	074
Monaco	023	Suriname	047
Mongolia	127	Swaziland	053
Montenegro, Republic of	025	Sweden	015
Montserrat	047	Switzerland	016
Morocco	074	Syrian Arab Republic	102
Mozambique	065	Taiwan Province of China	126
Myanmar	127	Tajikistan	127
Namibia	133	Tanzania	068
Nauru	083	Thailand	115
Nepal	127	Timor-Leste	127
Netherlands	009	Togo	074
Netherlands Antilles	047	Tokelau	083
New Caledonia	083	Tonga	083
New Zealand	081	Trinidad and Tobago	047
Nicaragua	047	Tunisia	074
Niger	074	Turkey	099
Nigeria	066	Turkmenistan	127
Niue	083	Turks and Caicos Islands	047
Norfolk Island	083	Tuvalu	083
Northern Mariana Islands	083	Uganda	069
Norway	013	Ukraine	025
Oman	097	United Arab Emirates	077
Pakistan	116	United Kingdom	001
Palau	083	United States	030
Panama	032	Uruguay	047
Papua New Guinea	083	US Pacific Islands	083
Paraguay	039	Uzbekistan	127
Peru	038	Vanuatu	083
Philippines	119	Vatican City State	025
Pitcairn	083	Venezuela	033
Poland	105	Vietnam	127
Portugal	014	Virgin Islands, British	001
Puerto Rico	047	Virgin Islands, US	030
Qatar	098	Wallis and Futuna Islands	083
Réunion	074	West Bank and Gaza Strip	102
Romania	106	Western Sahara	074
Russian Federation	110	Yemen, Republic of	100
Rwanda	074	Zambia	071
Samoa	083	Zimbabwe	067
San Marino	025		
São Tomé and Príncipe	074	Other countries in:	
Saudi Arabia	101	Africa	074
Senegal	074	America, Central and South	047
Serbia, Republic of	111	Asia, excluding the Middle East	127
Seychelles	072	Eastern Europe	112
Sierra Leone	074	Latin America	039
Singapore	125	Middle East	102
Slovak Republic	025	Oceania	083
Slovenia	025	Western Europe	025

Note: Where exchange rates of these countries are required, the South African Reserve Bank should be approached.

