

Capital invested in secondary foreign companies by Canadian enterprises, 2009

BP-59S

Confidential when completed

Please make a copy for your records

Si vous préférez ce questionnaire en français, veuillez cocher

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Please correct any mistakes in Name or Address

Guide

- Authority:** This survey is conducted under the authority of the Statistics Act, Revised Statutes of Canada, 1985, Chapter S19. **Completion of this questionnaire is a legal requirement under the Statistics Act.**
- Confidentiality:** Information collected under the Statistics Act is treated in strict confidence and is specifically exempt from being released under the Access to Information Act.
- Purpose:** Data are used to prepare statements on Canada's Balance of International Payments and Investment Position. Such statements are used as a major input in the conduct of monetary and exchange rate policies by the Government of Canada. Other uses include international trade negotiations, business planning, marketing and institutional research.
- Period covered:** Please report as at the calendar year ended December 31, 2009. If reporting on the calendar year end is not practicable, please use your annual fiscal period closest to December 31, 2009 and indicate below.
- Filing of this questionnaire:** This questionnaire should be completed by **each** foreign subsidiary (as reported on schedule BP-59) which has foreign subsidiaries or associates in other foreign countries. The completed copy should be returned **along with the explanatory notes and financial statements** (balance sheet, income statement, statement of changes in financial position and statement of retained earnings) of each secondary foreign subsidiary and associate **within four weeks** of receipt to Statistics Canada, Balance of Payments Division, 100, Tunney's Pasture Driveway, Ottawa, Ontario K1A 0T6. If you need any clarification about reporting, please telephone collect **1(613) 951-1876**.
- Foreign Reporting entity:** This questionnaire should cover investment in foreign subsidiaries and associates by a primary foreign subsidiary. This form supplements the data provided on questionnaire BP-59 "Capital invested abroad by Canadian enterprises" by identifying investments of the foreign subsidiaries **in other foreign countries**.
- Details of direct investment in secondary foreign companies:** **All investment** in secondary foreign subsidiaries and associates (held by the primary foreign subsidiary) that are located in other foreign countries should be reported on this form. The various items of investment to be reported are defined on the last page of the questionnaire. A **primary foreign subsidiary** is a company incorporated abroad in which the Canadian reporting entity owns a majority of shares carrying the right to elect a majority of the members of the board of directors. A **secondary foreign subsidiary** is a company incorporated abroad in which a primary foreign subsidiary owns a majority of the shares carrying the right to elect a majority of the members of the board of directors. A **secondary foreign associate** is a company incorporated abroad in which the primary foreign subsidiary owns at least 10% of the voting rights. Extra-national companies (E.N.C.'s) are companies incorporated in Canada with assets (except securities and cash) and business operations located entirely outside Canada. E.N.C.'s should be treated as primary foreign subsidiaries.
- Except for column 14, all columns are to be reported at values **shown in the financial statements of the secondary foreign companies**. Columns 1 to 9 are to be converted to Canadian dollars at the exchange rate in effect at the end of their fiscal period. Please indicate this exchange rate in the appropriate column. Columns 10 to 12 are to be converted at the *average* exchange rate for the fiscal period. Column 14, **carrying value**, reflects the value of investment in secondary foreign companies from the financial statements of the **primary foreign subsidiary**. This will differ with column 6 (Book value) if the investment is carried on a cost basis.
- Country code:** Please use the enclosed coding list to identify the country where primary and secondary foreign subsidiaries or associates are located. If a country is not identified on the coding list, please write the name in full.
- Industry code:** The principal industry of activity of each secondary foreign subsidiary and associate is to be identified in the appropriate column according to Industrial Classification provided on page 5.

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Period end to which this report relates (month/year)	<i>mm</i>	<i>yy</i>



Industrial Classification

Agriculture, Forestry, Fishing and Hunting

- 111 Crop Production
- 112 Animal Production
- 113 Forestry and Logging
- 114 Fishing, Hunting and Trapping
- 115 Support Activities for Agriculture and Forestry

Mining and Oil and Gas Extraction

- 211 Oil and Gas Extraction
- 212 Mining (except Oil and Gas)
- 213 Support Activities for Mining and Oil and Gas Extraction

Utilities

- 2211 Electric Power Generation, Transmission and Distribution
- 2212 Natural Gas Distribution
- 2213 Water, Sewage and Other Systems

23 Construction

Manufacturing

- 311 Food Manufacturing
- 3121 Beverage Manufacturing
- 3122 Tobacco Manufacturing
- 313 Textile Mills
- 314 Textile Product Mills
- 315 Clothing Manufacturing
- 316 Leather and Allied Product Manufacturing
- 321 Wood Product Manufacturing
- 322 Paper Manufacturing
- 323 Printing and Related Support Activities
- 324 Petroleum and Coal Products Manufacturing
- 325 Chemical Manufacturing
- 326 Plastics and Rubber Products Manufacturing
- 327 Non-Metallic Mineral Product Manufacturing
- 331 Primary Metal Manufacturing
- 332 Fabricated Metal Product Manufacturing
- 3331 Agricultural, Construction and Mining Machinery
- 3332 Industrial Machinery Manufacturing
- 3333 Commercial and Service Industry Machinery Manufacturing
- 3334 Ventilation, Heating, Air-Conditioning and Commercial Refrigeration Equipment Manufacturing
- 3335 Metalworking Machinery Manufacturing
- 3336 Engine, Turbine and Power Transmission Equipment
- 3339 Other General-Purpose Machinery Manufacturing
- 3341 Computer and Peripheral Equipment Manufacturing
- 3342 Communications Equipment Manufacturing
- 3343 Audio and Video Equipment Manufacturing
- 3344 Semiconductor and Other Electronic Component
- 3345 Navigational, Measuring, Medical and Control Instruments
- 3346 Manufacturing and Reproducing Magnetic and Optical Media
- 3351 Electrical Lighting Equipment Manufacturing
- 3352 Household Appliance Manufacturing
- 3353 Electrical Equipment Manufacturing
- 3359 Other Electrical Equipment and Component Manufacturing
- 3361 Motor Vehicle Manufacturing
- 3362 Motor Vehicle Body and Trailer Manufacturing
- 3363 Motor Vehicle Parts Manufacturing
- 3364 Aerospace Product and Parts Manufacturing
- 3365 Railroad Rolling Stock Manufacturing
- 3366 Ship and Boat Building
- 3369 Other Transportation Equipment Manufacturing
- 337 Furniture and Related Product Manufacturing
- 339 Miscellaneous Manufacturing

Wholesale Trade

- 411 Farm Product Wholesaler - Distributors
- 412 Petroleum Product Wholesaler - Distributors
- 413 Food, Beverage and Tobacco Wholesaler - Distributors
- 414 Personal and Household Goods Wholesaler - Distributors
- 415 Motor Vehicle and Parts Wholesaler - Distributors
- 416 Building Material and Supplies Wholesaler - Distributors
- 417 Machinery, Equipment and Supplies Wholesaler - Distributors
- 418 Miscellaneous Wholesaler - Distributors
- 419 Wholesale Agents and Brokers

Retail Trade

- 441 Motor Vehicle and Parts Dealers
- 442 Furniture and Home Furnishings Stores

- 443 Electronics and Appliance Stores
- 444 Building Material and Garden Equipment and Supplies Dealers
- 445 Food and Beverage Stores
- 446 Health and Personal Care Stores
- 447 Gasoline Stations
- 448 Clothing and Clothing Accessories Stores
- 45 General Merchandise Stores and Other Retail Trade

Transportation and Warehousing

- 481 Air Transportation
- 482 Rail Transportation
- 483 Water Transportation
- 484 Truck Transportation
- 485 Transit and Ground Passenger Transportation
- 486 Pipeline Transportation
- 487 Scenic and Sightseeing Transportation
- 488 Support Activities for Transportation
- 49 Couriers and Messengers, Warehousing and Storage

Information and Cultural Industries

- 5111 Newspaper, Periodical, Book and Directory Publishers
- 5112 Software Publishers
- 5121 Motion Picture and Video Industries
- 5122 Sound Recording Industries
- 5151 Radio and Television Broadcasting
- 5152 Pay and Speciality Television
- 5161 Internet Publishing and Broadcasting
- 5171 Wired Telecommunications Carriers
- 5172 Wireless Telecommunications Carriers (except Satellite)
- 5173 Telecommunications Resellers
- 5174 Satellite Telecommunications
- 5175 Cable and Other Program Distribution
- 5179 Other Telecommunications
- 5181 Internet Service Providers, Web Search Portals
- 5182 Data Processing, Hosting and Related Services
- 5191 Other Information Services

Finance and Insurance

- 5211 Monetary Authorities - Central Bank
- 5221 Depository Credit Intermediation
- 5222 Non-Depository Credit Intermediation
- 5223 Activities Related to Credit Intermediation
- 5231 Securities and Commodity Contracts Intermediation and Brokerage
- 5232 Securities and Commodity Exchanges
- 5239 Other Financial Investment Activities
- 5241 Insurance Carriers
- 5242 Agencies, Brokerages and Other Insurance Related Activities
- 5261 Pension Funds
- 5269 Other Funds and Other Financial Vehicles

53 Real Estate and Rental and Leasing

Professional, Scientific and Technical Services

- 5411 Legal Services
- 5412 Accounting, Tax Preparation, Bookkeeping and Payroll Services
- 5413 Architectural, Engineering and Related Services
- 5414 Specialized Design Services
- 5415 Computer Systems Design and Related Services
- 5416 Management, Scientific and Technical Consulting Services
- 5417 Scientific Research and Development Services
- 5418 Advertising and Related Services
- 5419 Other Professional, Scientific and Technical Services

551 Management of Companies and Enterprises

56 Administrative, Waste Management & Remediation Services

61 Educational Services

62 Health Care and Social Assistance

71 Arts, Entertainment and Recreation

72 Accommodation and Food Services

81 Other Services except Public Administration

91 Public Administration

Definitions

- Columns 1-7** From the Balance Sheet of the secondary foreign subsidiaries or associates, report **only the value owned or held by the primary foreign subsidiary.**
- Columns 1-4** **Common stock, preferred stock, retained earnings and capital surplus** as recorded on the Balance Sheet of the secondary foreign subsidiaries or associates
- Column 5** **Net long-term intercompany debt**, as recorded on the Balance Sheet of the secondary foreign subsidiaries or associates, includes bonds, debentures, notes, mortgages, accumulated advances and all other forms of indebtedness intended to remain outstanding for a year or more. Net advances from secondary foreign subsidiaries or associates to the primary foreign subsidiary should be shown as negative values (in brackets).
- Column 6** **Book value of long-term investment** should equal the total of columns 1 to 5.
- Column 7** **Net short-term intercompany debt**, as recorded on the Balance Sheet of the secondary foreign subsidiaries or associates, includes liabilities intended to remain outstanding less than one year. Net advances from secondary foreign subsidiaries or associates to the primary foreign subsidiary should be shown as negative values (in brackets).
- Columns 8-13** Report the **total** value of each item as shown in the books of the secondary foreign subsidiaries or associates.
- Column 8** **Total long-term liabilities and equity**, as recorded on the Balance Sheet of the secondary foreign subsidiaries or associates, represent **all** long-term debt and equity of the secondary foreign subsidiaries or associates owed to or held by all creditors and shareholders including the primary foreign subsidiary. Inter-company accounts between secondary foreign subsidiaries or associates should be eliminated to prevent double counting.
- Column 9** **Total assets** as recorded on the Balance Sheet of the secondary foreign subsidiaries or associates.
- Column 10** **Net income (loss)**, as recorded on the Income Statement of the secondary foreign subsidiaries or associates, represents net income after income taxes. Please **exclude** extraordinary gains and losses.
- Column 11** **Dividends**, as recorded on the Retained Earnings Statement of the secondary foreign subsidiaries or associates, represent the total dividends declared.
- Columns 12-13** **Sales or Gross Operating Revenue:**
Sales of goods and services (net of returns and allowances, sales and excise taxes) **or** gross operating revenue as recorded on the Income Statement of the secondary foreign subsidiaries or associates. **Exclude investment income, realized and unrealized capital gains and losses.**
- Special Note:*
Banks
Gross operating revenue includes net interest receipts (interest received less interest paid on deposits, loans and securities), plus other operating revenue such as fees, commissions and other items of a similar nature as recorded on the Income Statement of the secondary foreign subsidiaries or associates.
Exclude investment income from non-operating sources, unrealized capital gains and losses.
- Insurance Companies**
Sales of services include premium income, annuity considerations and income from other items of a similar nature as recorded on the Income Statement of the secondary foreign subsidiaries or associates. In addition, include investment income from technical reserves. **Exclude investment income from non-operating sources, unrealized capital gains and losses.**
- Holding Companies**
Total Income as recorded on the Income Statement of the secondary foreign subsidiaries or associates. *To be considered a holding company, a company's equity in the net income of affiliates that it holds must constitute a majority of its total income and "in general" it must have a sizable portion (usually at least 50%) of its total assets invested in affiliates that it holds.*
- Please refer to Industrial Classification provided on Page 5 for goods and services activities.
- Column 14** From the financial statements of the primary foreign subsidiary, the **Carrying value of long-term investment** is defined as the value recorded for the investment in the secondary foreign subsidiaries or associates.

Remarks:

Date	Telephone : Facsimile : E-mail :	Name and title of responsible officer	Signature
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Thank You

