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12 September 2022
Riga

Regulation No 213

Regulation on Compiling and Submitting the Statistical Data on Foreign Assets and Liabilities (1-MB)

Issued pursuant to
Paragraph two of Section 63
of the Law on Latvijas Banka

I. General Provisions

1. The Regulation establishes:

- 1.1. the requirements and procedure pursuant to which commercial companies registered in Latvia and Latvian branches of commercial companies registered in foreign countries that hold foreign assets and liabilities (hereinafter referred to as the "reporting agent") compile and submit the statistical data on foreign assets and liabilities (hereinafter referred to as the "statistical data") to Latvijas Banka;
- 1.2. the deadlines for submitting the statistical data;
- 1.3. the duration for storing the statistical data.

2. The terms used in the Regulation:

- 2.1. foreign assets and liabilities – direct investments and other foreign assets and liabilities as well as interest and dividends calculated in relation to direct investments and other foreign assets and liabilities;
- 2.2. foreign country – a country other than Latvia;
- 2.3. foreign fellow enterprise – a non-resident that is classified in the same direct investment group as the reporting agent and that is not the reporting agent's direct investor or the direct investment enterprise;
- 2.4. non-residents – all institutional units registered in foreign countries and natural persons whose households are located outside Latvia or who are staying in Latvia for less than one year (except students), as well as foreign diplomatic and consular representative offices, representative offices of international organisations and other representative offices in Latvia;
- 2.5. residents – all institutional units, including the foreign ones, registered and operating in Latvia, and natural persons whose households are located in Latvia and who do not leave Latvia for more than one year (except students), as well as Latvian diplomatic, consular and other representative offices in foreign countries;

2.6. direct investor – a non-resident having directly or indirectly (through subsidiaries or associated companies) acquired a holding covering 10% and more of the reporting agent's equity capital as well as a non-resident where its registered branch in Latvia is the reporting agent;

2.7. direct investments – the reporting agent's foreign assets and liabilities vis-à-vis a direct investor, a direct investment enterprise or a foreign fellow enterprise;

2.8. direct investment enterprise – a non-resident in which the reporting agent has directly or indirectly (through subsidiaries or associated companies) acquired a holding covering 10% and more of the equity capital as well as a branch of the reporting agent in a foreign country.

3. The statistical data are necessary for the performance of Latvijas Banka's tasks, including the task of compiling the balance of payments, the international investment position, direct investment statistics and external debt statistics in compliance with international standards and the requirements of the legal acts of the European Union, including those of the European Central Bank.

4. Latvijas Banka may transfer the statistical data to the institutions referred to in Paragraphs two and three of Section 71 of the Law on Latvijas Banka subject to the requirements stipulated therein.

5. Latvijas Banka stores the statistical data for an unlimited duration.

6. The Regulation shall not apply to the reporting agent obliged to compile and submit the statistical data to Latvijas Banka pursuant to Latvijas Banka's regulation governing the requirements and procedure for compiling and submitting the statistical data on the financial position (1-FP).

II. General Requirements and Procedure for Compiling and Submitting the Statistical Data and the Submission Deadlines

7. The reporting agent shall compile the statistical data for each reporting quarter in compliance with the Appendix "Quarterly Report on Foreign Assets and Liabilities (1-MB)" (hereinafter referred to as the "Report") to the Regulation and submit them to Latvijas Banka by the 25th date of the calendar month following the end of the respective reporting quarter.

8. The statistical data shall be submitted to Latvijas Banka electronically via the non-bank statistics system in accordance with Latvijas Banka's regulation governing electronic information exchange with Latvijas Banka or in paper-based form.

9. When submitting the statistical data, the following general principles shall be observed:

9.1. amounts shall be disclosed in whole euro at the values indicated in the reporting agent's balance sheet and profit or loss statement, whereas the proportional shares shall be disclosed in whole percentages;

9.2. the country code shall be disclosed in accordance with the international standard ISO 3166 "Codes for the representation of names of countries and their subdivisions". The code of an international organisation shall be disclosed in accordance with the list of codes and sectors for international organisations maintained by Latvijas Banka.

III. Requirements and Procedure for Compiling the Report

10. Assets and liabilities whose original maturity is over one year shall be disclosed as long-term assets and liabilities, whereas those with the original maturity of up to one year inclusive shall be disclosed as short-term assets and liabilities.

11. Non-residents other than the direct investors, foreign fellow enterprises and direct investment enterprises of the reporting agent shall be disclosed as other non-residents.

12. The value of the reporting agent's investment in the equity capital of a direct investment enterprise shall be disclosed at the value of the direct investment enterprise's equity capital, taking into account the share of the respective investment in the equity capital of a direct investment enterprise.

13. Information about each investor shall be disclosed separately under the item "Share capital" of the Report's Section 1.1 "Equity capital".

14. Where the reporting agent compiles consolidated accounts every reporting quarter, consolidated values shall be disclosed under the items "Reserves", "Retained earnings of previous years" and "Retained earnings of the reporting year (from the beginning of the year)" of the Report's Section 1.1 "Equity capital".

15. Where the reporting agent does not have information about the actual retained earnings for the reporting year at the moment of compiling the statistical data, preliminary data shall be disclosed under the item "Retained earnings of the reporting year (from the beginning of the year)" of the Report's Section 1.1 "Equity capital".

16. Information about each direct investment enterprise shall be disclosed separately and preserving the same sequence in the Report's Section 4.1 "Information on the direct investment enterprise", Section 4.2 "Information on the retained earnings of the previous year" and under the item "Holding in the equity capital of the direct investment enterprise (if negative, mark with a "-")" of Section 4.3 "Assets".

17. Where the reporting agent compiles consolidated accounts, consolidated values shall be disclosed in the Report's Section 4.2 "Information on the retained earnings of the previous year" and under the item "Holding in the equity capital of the direct investment enterprise (if negative, mark with a "-")" of Section 4.3 "Assets".

18. Interest calculated in the reporting quarter shall be disclosed in the Report's Column 7 "Interest calculated in the reporting quarter", excluding items "Holding in the equity capital of the direct investor (less than 10%)", "Holding in the equity capital of the foreign fellow enterprise (less than 10%)", "Holding in the equity capital of the direct investment enterprise (if negative, mark with a "-")", "Holdings in the equity capital of other non-resident enterprises – shares (less than 10%)" and "Holdings in the equity capital of other non-resident enterprises – other equity (less than 10%)". Dividends of the direct investor, foreign fellow enterprise, direct investment enterprise and other non-resident calculated in the reporting quarter shall be disclosed under the above items.

IV. Final Provisions

19. Latvijas Banka's Regulation No 110 "Regulation on Compiling the "Quarterly Report on Foreign Assets and Liabilities (1-MB)"" of 11 July 2013 (*Latvijas Vēstnesis*, 2013, No 152, 2017, No 186, 2021, No 109) shall be deemed invalid.

20. In respect of the statistical data for the fourth quarter of 2022, Latvijas Banka's Regulation No 110 "Regulation on Compiling the "Quarterly Report on Foreign Assets and Liabilities (1-MB)"" of 11 July 2013 shall apply. The statistical data referred to in this Paragraph shall be submitted to Latvijas Banka by 25 January 2023.

21. The Regulation shall take effect on 1 January 2023.

Governor of Latvijas Banka

Mārtiņš Kazāks

Quarterly Report on Foreign Assets and Liabilities (1-MB)

_____ quarter of 20____

Please, indicate the financial year if not
from 1 January to 31 December

from _____ 20____ to _____ 20_____.

Name of the reporting agent _____

Registration number _____

1. INFORMATION ON THE REPORTING AGENT

1.1. EQUITY CAPITAL

Item	Line code	At the end of the previous quarter	Changes in the reporting quarter (if negative, mark with the sign "-")		At the end of the reporting quarter (1+2+3)
			Changes due to transactions	Other changes	
A	B	1	2	3	4
Share capital	1010				
Shares (other equity) directly owned by the direct investor (over 10%)	1011				
Non-resident's country code	101				
	101				
	101				
Shares (other equity) owned by the foreign fellow enterprise (less than 10%)	1012				
Non-resident's country code	102				
	102				
	102				
Shares (other equity) owned by the direct investment enterprise (less than 10%)	1013				
Non-resident's country code	103				
	103				
	103				
Shares (other equity) owned by other non-resident (less than 10%)	1014				
Non-resident's country code	104				
	104				
	104				
Share premium	1020		x	x	
Revaluation reserve for long-term investments	1030		x	x	
Reserves	1040		x	x	
Retained earnings of previous years	1050		x	x	
Retained earnings of the reporting year (from the beginning of the year)	1060		x	x	

1.2. DIVIDENDS

Item	Line code	Reporting quarter
A	B	1
Dividends calculated by the reporting agent	1080	

1.3. INFORMATION FROM THE PROFIT OR LOSS STATEMENT

(to be disclosed in the Report for the second quarter)

Item	Line code	Previous year
A	B	1
Profit or loss from write-offs, revaluation and disposal of long-term assets, exchange rate fluctuations, provisioning (including for tax payments)	1090	

2. DIRECT INVESTMENTS IN LATVIA

INFORMATION ABOUT THE REPORTING AGENT'S FOREIGN ASSETS AND LIABILITIES VIS-À-VIS THE DIRECT INVESTOR

2.1. ASSETS

Item	Line code	At the end of the previous quarter	Changes in the reporting quarter (if negative, mark with the sign "-")				At the end of the reporting quarter (1+2+3+4+5)	Interest calculated in the reporting quarter
			Changes due to transactions	Price changes	Changes due to exchange rate fluctuations	Other changes		
A	B	1	2	3	4	5	6	7
Holding in the equity capital of the direct investor (less than 10%)	2010							
Non-resident's country code	201							
	201							
	201							
	201							
Debt securities issued by the direct investor	2020							
Non-resident's country code	202							
	202							
	202							
	202							
Long-term (based on original maturity) loans (including financial leases) to the direct investor	2030			x				
Non-resident's country code	203			x				
	203			x				
	203			x				
	203			x				
Short-term (based on original maturity) loans (including financial leases) to the direct investor	2040			x				
Non-resident's country code	204			x				
	204			x				
	204			x				
	204			x				
Advance payments to the direct investor for goods (including fixed assets) and services	2050			x				
Non-resident's country code	205			x				
	205			x				
	205			x				
	205			x				
Debts of the purchaser and customer (direct investor)	2060			x				
Non-resident's country code	206			x				
	206			x				
	206			x				
	206			x				
Direct investor's share not paid in the reporting agent's share capital	2070			x	x			
Non-resident's country code	207			x	x			
	207			x	x			
	207			x	x			
	207			x	x			
Other assets related to the direct investor	2080			x				
Non-resident's country code	208			x				
	208			x				
	208			x				
	208			x				

2.2. LIABILITIES

Item	Line code	At the end of the previous quarter	Changes in the reporting quarter (if negative, mark with the sign "-")				At the end of the reporting quarter (1+2+3++4+5)	Interest calculated in the reporting quarter
			Changes due to transactions	Price changes	Changes due to exchange rate fluctuations	Other changes		
A	B	1	2	3	4	5	6	7
Debt securities issued by the reporting agent and owned by the direct investor	2090							
Non-resident's country code	209							
	209							
	209							
	209							
Long-term (based on original maturity) loans received from the direct investor, including financial lease	2110			x				
Non-resident's country code	211			x				
	211			x				
	211			x				
	211			x				
Short-term (based on original maturity) loans received from the direct investor, including financial lease	2120			x				
Non-resident's country code	212			x				
	212			x				
	212			x				
	212			x				
Advance payments received from the purchaser (direct investor)	2130			x				
Non-resident's country code	213			x				
	213			x				
	213			x				
	213			x				
Debts to supplier and contractor (direct investor)	2140			x				
Non-resident's country code	214			x				
	214			x				
	214			x				
	214			x				
Other liabilities to the direct investor	2150			x				
Non-resident's country code	215			x				
	215			x				
	215			x				
	215			x				

3. FOREIGN FELLOW ENTERPRISES

INFORMATION ABOUT THE REPORTING AGENT'S FOREIGN ASSETS AND LIABILITIES VIS-À-VIS FOREIGN FELLOW ENTERPRISES

3.1. ASSETS

Item	Line code	At the end of the previous quarter	Changes in the reporting quarter (if negative, mark with the sign "-")				At the end of the reporting quarter (1+2+3+4+5)	Interest calculated in the reporting quarter
			Changes due to transactions	Price changes	Changes due to exchange rate fluctuations	Other changes		
A	B	1	2	3	4	5	6	7
Holding in the equity capital of the foreign fellow enterprise (less than 10%)	3010							
Non-resident's country code	301							
	301							
	301							
	301							
Debt securities issued by the foreign fellow enterprise	3020							
Non-resident's country code	302							
	302							
	302							
	302							
Long-term (based on original maturity) loans (including financial leases) to the foreign fellow enterprise	3030			x				
Non-resident's country code	303			x				
	303			x				
	303			x				
	303			x				
Short-term (based on original maturity) loans (including financial leases) to the foreign fellow enterprise	3040			x				
Non-resident's country code	304			x				
	304			x				
	304			x				
	304			x				
Advance payments to the foreign fellow enterprise for goods (including fixed assets) and services	3050			x				
Non-resident's country code	305			x				
	305			x				
	305			x				
	305			x				
Debts of the purchaser and customer (foreign fellow enterprise)	3060			x				
Non-resident's country code	306			x				
	306			x				
	306			x				
	306			x				
Other assets related to the foreign fellow enterprise	3070			x				
Non-resident's country code	307			x				
	307			x				
	307			x				
	307			x				

3.2. LIABILITIES

Item	Line code	At the end of the previous quarter	Changes in the reporting quarter (if negative, mark with the sign "-")				At the end of the reporting quarter (1+2+3+4+5)	Interest calculated in the reporting quarter
			Changes due to transactions	Price changes	Changes due to exchange rate fluctuations	Other changes		
A	B	1	2	3	4	5	6	7
Debt securities issued by the reporting agent and owned by the foreign fellow enterprise	3080							
Non-resident's country code	308							
	308							
	308							
	308							
	308							
Long-term (based on original maturity) loans received from the foreign fellow enterprise, including financial lease	3090			x				
Non-resident's country code	309			x				
	309			x				
	309			x				
	309			x				
	309			x				
Short-term (based on original maturity) loans received from the foreign fellow enterprise, including financial lease	3110			x				
Non-resident's country code	311			x				
	311			x				
	311			x				
	311			x				
	311			x				
Advance payments received from the purchaser (foreign fellow enterprise)	3120			x				
Non-resident's country code	312			x				
	312			x				
	312			x				
	312			x				
	312			x				
Debts to supplier and contractor (foreign fellow enterprise)	3130			x				
Non-resident's country code	313			x				
	313			x				
	313			x				
	313			x				
	313			x				
Other liabilities to the foreign fellow enterprise	3140			x				
Non-resident's country code	314			x				
	314			x				
	314			x				
	314			x				
	314			x				

4. DIRECT INVESTMENTS ABROAD

INFORMATION ABOUT THE REPORTING AGENT'S FOREIGN ASSETS AND LIABILITIES VIS-À-VIS THE DIRECT INVESTMENT ENTERPRISE IN A FOREIGN COUNTRY

4.1. INFORMATION ABOUT THE DIRECT INVESTMENT ENTERPRISE

Item	Line code	Proportional share (%)		
		Listed shares	Unlisted shares	Other equity
A	B	1	2	3
Direct holding of the reporting agent in the equity capital of the direct investment enterprise at the end of the reporting period (more than 10%)				
Non-resident's country code	(1)	401		
	(2)	401		
	(3)	401		
	(4)	401		
	(5)	401		

4.2. INFORMATION ON THE RETAINED EARNINGS OF THE PREVIOUS YEAR

Retained earnings or loss (-) for the previous year of the direct investment enterprise		Line code	To be filled in when compiling the Report for the second quarter
A		B	1
Non-resident's country code	(1)	402	
	(2)	402	
	(3)	402	
	(4)	402	
	(5)	402	

4.3. ASSETS

Item	Line code	At the end of the previous quarter	Changes in the reporting quarter (if negative, mark with the sign "-")				At the end of the reporting quarter (1+2+3+4+5)	Interest calculated in the reporting quarter
			Changes due to transactions	Price changes	Changes due to exchange rate fluctuations	Other changes		
A	B	1	2	3	4	5	6	7
Holding in the equity capital of the direct investment enterprise (if negative, mark with a "-")	4030							
Non-resident's country code	(1)	403						
	(2)	403						
	(3)	403						
	(4)	403						
	(5)	403						
Debt securities issued by the direct investment enterprise	4040							
Non-resident's country code		404						
		404						
		404						
Long-term (based on original maturity) loans (including financial leases) to the direct investment enterprise	4050							
Non-resident's country code		405			x			
		405			x			
		405			x			
Short-term (based on original maturity) loans (including financial leases) to the direct investment enterprise	4060							
Non-resident's country code		406			x			
		406			x			
		406			x			

(4.3. ASSETS; continued)

Item	Line code	At the end of the previous quarter	Changes in the reporting quarter (if negative, mark with the sign "-")				At the end of the reporting quarter (1+2+3+4+5)	Interest calculated in the reporting quarter
			Changes due to transactions	Price changes	Changes due to exchange rate fluctuations	Other changes		
A	B	1	2	3	4	5	6	7
Advance payments to the direct investment enterprise for goods (including fixed assets) and services	4070			x				
Non-resident's country code	407			x				
	407			x				
	407			x				
Debts of the purchaser and customer (direct investment enterprise)	4080			x				
Non-resident's country code	408			x				
	408			x				
	408			x				
Other assets related to the direct investment enterprise	4090			x				
Non-resident's country code	409			x				
	409			x				
	409			x				

4.4. LIABILITIES

Item	Line code	At the end of the previous quarter	Changes in the reporting quarter (if negative, mark with the sign "-")				At the end of the reporting quarter (1+2+3+4+5)	Interest calculated in the reporting quarter
			Changes due to transactions	Price changes	Changes due to exchange rate fluctuations	Other changes		
A	B	1	2	3	4	5	6	7
Debt securities issued by the reporting agent and owned by the direct investment enterprise	4110							
Non-resident's country code	411							
	411							
	411							
Long-term (based on original maturity) loans received from the direct investment enterprise, including financial lease	4120			x				
Non-resident's country code	412			x				
	412			x				
	412			x				
Short-term (based on original maturity) loans received from the direct investment enterprise, including financial lease	4130			x				
Non-resident's country code	413			x				
	413			x				
	413			x				
Advance payments received from the purchaser (direct investment enterprise)	4140			x				
Non-resident's country code	414			x				
	414			x				
	414			x				
Debts to supplier and contractor (direct investment enterprise)	4150			x				
Non-resident's country code	415			x				
	415			x				
	415			x				
Other liabilities to the direct investment enterprise	4160			x				
Non-resident's country code	416			x				
	416			x				
	416			x				

5. OTHER FOREIGN ASSETS AND LIABILITIES

INFORMATION ABOUT THE REPORTING AGENT'S FOREIGN ASSETS AND LIABILITIES VIS-À-VIS OTHER NON-RESIDENTS

5.1. ASSETS

Item	Line code	At the end of the previous quarter	Changes in the reporting quarter (if negative, mark with the sign "-")				At the end of the reporting quarter (1+2+3+4+5)	Interest calculated in the reporting quarter
			Changes due to transactions	Price changes	Changes due to exchange rate fluctuations	Other changes		
A	B	1	2	3	4	5	6	7
Holdings in the equity capital of other non-resident enterprises – shares (less than 10%)	5010							
Non-resident's country code	501							
	501							
	501							
Holdings in the equity capital of other non-resident enterprises – other equity (less than 10%)	5020							
Non-resident's country code	502							
	502							
	502							
Debt securities issued by other non-residents	5030							
Non-resident's country code	503							
	503							
	503							
Long-term (based on original maturity) loans (including financial leases) to other non-residents	5040			x				
Non-resident's country code	504			x				
	504			x				
	504			x				
Short-term (based on original maturity) loans (including financial leases) to other non-residents	5050			x				
Non-resident's country code	505			x				
	505			x				
	505			x				
Advance payments to other non-residents for goods (including fixed assets) and services	5060			x				
Non-resident's country code	506			x				
	506			x				
	506			x				
Debts of purchasers and customers (other non-residents)	5070			x				
Non-resident's country code	507			x				
	507			x				
	507			x				
Current account balances in credit institutions registered in foreign countries	5080			x				
Non-resident's country code	508			x				
	508			x				
	508			x				
Balances of time deposits with credit institutions registered in foreign countries	5090			x				
Non-resident's country code	509			x				
	509			x				
	509			x				
Vault cash of the reporting agent in foreign currency	5110			x				
Other assets related to other non-residents	5120			x				
Non-resident's country code	512			x				
	512			x				
	512			x				

5.2. LIABILITIES

Item	Line code	At the end of the previous quarter	Changes in the reporting quarter (if negative, mark with the sign "-")				At the end of the reporting quarter (1+2+3+4+5)	Interest calculated in the reporting quarter
			Changes due to transactions	Price changes	Changes due to exchange rate fluctuations	Other changes		
A	B	1	2	3	4	5	6	7
Debt securities issued by the reporting agent and owned by other non-residents	5130							
Non-resident's country code	513							
	513							
	513							
	513							
Long-term (based on original maturity) loans received from other non-residents, including financial lease	5140			x				
Non-resident's country code	514			x				
	514			x				
	514			x				
	514			x				
Short-term (based on original maturity) loans received from other non-residents, including financial lease	5150			x				
Non-resident's country code	515			x				
	515			x				
	515			x				
	515			x				
Advance payments received from purchasers (other non-residents)	5160			x				
Non-resident's country code	516			x				
	516			x				
	516			x				
	516			x				
Debts to suppliers and contractors (other non-residents)	5170			x				
Non-resident's country code	517			x				
	517			x				
	517			x				
	517			x				
Other liabilities to other non-residents	5180			x				
Non-resident's country code	518			x				
	518			x				
	518			x				
	518			x				

Prepared by _____ Submission date _____
 (first name, surname; e-mail address; telephone number)

Governor of Latvijas Banka

Mārtiņš Kazāks