

F.2 Asymmetric Treatment of Retained Earnings

Instructions

For each question, please provide the answer by clicking the relevant check box or by typing in the framed textboxes, which will automatically expand to fit the text.

Please note that the survey may reach one or more contacts in your agency; however, only one response is expected. A printable version of the questionnaire is available for your convenience. If you have any questions, please contact sna@un.org.

We look forward to and highly appreciate your collaboration.

Sincerely,
Financial and Payment Systems Task Team

Please provide your information below:

Country _____
Institution/Organization _____
Name _____
Position/Title _____
Email _____

1A. Is this topic of relevance for your country?

- High relevance
- Medium relevance
- Low relevance
- Not relevant

1B. Please elaborate.

(End of Page 1)

Source Data Availability – reinvested earnings (RIE) for public corporations

2. Does your institution have relevant source data to compile RIE for public corporations as supplementary items in the national accounts for domestically-controlled public corporations?

- Yes
- No

This Question is Conditionally Hidden if: (2 = No)

3. Does your institution have access to detailed (audited) financial statement information including notes for public corporations?

- Yes
- No

This Question is Conditionally Hidden if: (2 = No)

4. Is any equity for your public institutions available for sale to private investors?

- Yes
- No

This Question is Conditionally Hidden if: (2 = No)

5. Please select which source data is available. Select all that apply.

- Government finance Statistics (GFS) assets and liabilities (stock) data
- GFS financial transactions data
- Other, please specify: _____

(End of Page 2)

Source Data Availability - Private domestic equity stakes

6. Does your institution have relevant source data to compile RIE for private domestic equity stakes as supplementary items in the national accounts for domestically-controlled private corporations?

- Yes
- No

This Question is Conditionally Hidden if: (6 = No)

7. Please select which source data are available. Select all that apply.

- Financial statements
- Surveys for Inter- Corporate Ownership
- Surveys for Enterprise Income Statement
- Coordinated Portfolio Investment Survey
- Coordinated Direct Investment Survey
- Security by security databases
- Administrative tax data
- Stock Market data
- Whom-to Whom- Statistics
- Third party information such as, brokers or custodians

This Question is Conditionally Shown if: (7 (Administrative tax data) = Selected)

8. Administrative tax data

- individual taxable receipts
- inter-corporate dividends
- withholding tax data

This Question is Conditionally Shown if: (7 (Stock Market data) = Selected)

9. Stock Market data

- CUSIP Identifiers
- ISN

(End of Page 3)

This Question is Conditionally Hidden if: (2 = Yes)

10A. Does your institution have **plans to develop** relevant source data to compile RIE for public corporations' assets and/or liabilities in the future?

- Yes
- No

This Question is Conditionally Hidden if: (2 = Yes)

10B. Please provide more information (if any) on your plans or main challenges

This Question is Conditionally Hidden if: (6 = Yes)

11A. Does your institution have plans to develop relevant source data to compile RIE for private domestic equity stakes' assets/liabilities in the future?

- Yes
- No

This Question is Conditionally Hidden if: (6 = Yes)

11B. Please provide more information (if any) on your plans or main challenges

12. Would your institution be interested in participating in an experimental exercise to prepare RIE data for public corporations and/or private domestic equity stakes for your country/economy?

Please provide brief reasons and, if your institution would be interested in participating, information on what technical assistance, if any, you would need?

| | Yes | No | |
|------------------------------------|-----------------------|-----------------------|-------------------|
| For public corporations | <input type="radio"/> | <input type="radio"/> | <hr/> <hr/> <hr/> |
| For private domestic equity stakes | <input type="radio"/> | <input type="radio"/> | <hr/> <hr/> <hr/> |

13. To facilitate an open consultation process and exchange of views, we would like to publish responses to this consultation at:

<https://unstats.un.org/unsd/nationalaccount/RACONLIST.asp>

Do you consent to the publication of your responses to this questionnaire?

Yes

No

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