BOP Reporting Regulation 1/2022 of the Oesterreichische Nationalbank on cross-border trade in services (ZABIL-DL 1/2022)

The following regulation has been issued in line with Article 6 para. 3 Foreign Exchange Act 2004 (Devisengesetz – DevG 2004), Federal Law Gazette I No. 123/2003, as last amended by Federal Law Gazette I No. 37/2018:

1. Main part
General provisions

Obligation to compile statistics and purpose of reporting

Article 1 (1) Pursuant to Article 6 para. 1 Foreign Exchange Act 2004 (DevG 2004), as amended, Federal Law Gazette 1 No. 123/2003, the Oesterreichische Nationalbank (OeNB) is required to produce

1. Austria's balance of payments,
2. Austria's international investment position statistics,
3. Austria's direct investment statistics, and
4. all statistics representing the external sector in the context of these statistics,

and makes them accessible to the public in a suitable manner. The OeNB publishes the data thus generated, inter alia, through its website.

(2) To meet this legal obligation, the OeNB is authorized by Article 6 para. 2 Foreign Exchange Act 2004 to request information and reports from resident natural and legal persons as well as other resident entities with a separate legal identity.

(3) The OeNB shall establish, by way of regulation, the deadlines for data transmission, the reporting formats and the breakdown of the data to be submitted.

Having regard to Article 6 paras. 2 and 3 Foreign Exchange Act 2004, this reporting regulation is issued to serve as a basis for identifying the reporting agents and for defining their obligations to report the specified information to the OeNB or the federal agency Statistics Austria for the deadlines specified.

(4) Guidelines and technical notes on this reporting regulation for reporting agents may be accessed on the OeNB's website and on the website of Statistics Austria.

(5) The services listed in the **annex** to this regulation and in the reporting guideline are defined in Regulation (EU) 2016/1013 of the European Parliament and of the Council of 8 June 2016 amending Regulation (EC) No 184/2005 on Community statistics concerning balance of payments, international trade in services and foreign direct investment. Pertinent definitions are also included in the Guideline (EU) 2018/1151 of the European Central Bank of 2 August 2018 amending Guideline ECB/2011/23 on the statistical reporting requirements of the European Central Bank in the field of external statistics (ECB/2018/19).

(6) The OeNB uses the data reported according to this regulation to produce statistics that reflect the international integration of the Austrian economy and support monetary and economic policymaking.

The OeNB is required to forward these statistics, inter alia, to the European Central Bank (ECB), Eurostat (the statistical office of the European Union) and the International Monetary Fund (IMF).

Moreover, these data serve to generate important indicators for the competitiveness of Austria as a business location.

Scope of reporting

Article 2 The report covers data specified in the second main part and the **annex** to this regulation related to cross-border services and transfers, hereafter referred to as "cross-border services."

General reporting provisions

Article 3 (1) The reports must be submitted electronically in line with the technical standards defined by the OeNB and Statistics Austria, as published on the websites of the OeNB and Statistics Austria.

(2) The reporting language is German.

(3) Reporting agents are required to register and to comply with the login and user authentication procedure in advance of the reporting deadlines.

See the website of the OeNB or of Statistics Austria for guidance.

(4) Reporting agents must provide the data breakdowns specified on the websites of the OeNB and Statistics Austria.

(5) The economic activities identified in the second main part correspond to the Statistical Classification of Economic Activities ÖNACE 2008 that is available from Statistics Austria and published on its website (http://www.statistik.at) in accordance with Article 4 para. 5 of the Federal Statistics Act 2000 (Bundesstatistikgesetz), Federal Law Gazette I No. 163/1999, in the version of Federal Law Gazette I No. 92/2007; these economic activities extend to divisions, groups, classes and subclasses.

(6) All items to be reported per reporting period must be submitted in a single report.

(7) Amounts must be reported in euro. Euro equivalents must be calculated using the exchange rates (daily average exchange rate prevailing at the time of invoicing or receipt of invoice) published on the OeNB's website.
(8) Country and currency codes must be indicated in line with the prevailing ISO standards published on the OeNB's website.
(9) When a reporting deadline falls on a Saturday, Sunday or public holiday, the deadline is extended to the next working day.
(10) If data already sent need to be modified (e.g. corrected, added or deleted), an adjusted report must be retransmitted without delay.
The OeNB and Statistics Austria may request data adjustments when the original report was incomplete or contained technical errors or errors of substance.
(11) Reporting agents may authorize a third party to submit the reports. Such parties must provide evidence of their authorization.
Irrespective of the existence of such an authorization, the OeNB and Statistics Austria are entitled to address requests for further information or data corrections and other inquiries directly to the reporting agents.
(12) If reportable transactions are carried out by a trustee on behalf of resident reporting agents, the reporting obligation lies with the trustor (resident).
If reportable transactions are carried out by a domestic trustee on behalf of nonresidents, the reporting obligation lies with the trustee.

Exemptions from reporting obligations

Article 4 The obligation to report data under the terms of this regulation does not apply to:

1. persons employed by an Austrian central, regional or local authority or an Austrian corporation under public law if they are Austrian nationals and if their place of work is located abroad, as well as their family members living in the same household;
2. international organizations and foreign nationals that, under international (bilateral) conventions, have been granted diplomatic or consular prerogatives and immunities or privileges in the field of exchange control legislation.

Penalties

Article 5 Violations of the reporting obligation represent an administrative offense under Article 10 Foreign Exchange Act 2004 and may be punished by a fine.
The reporting obligation is without prejudice to any financial penalties.

Confidentiality

Article 6 The data collected by the OeNB will be used for statistical purposes only and will be kept strictly confidential in accordance with Article 6 para. 4 Foreign Exchange Act 2004. The obligation of maintaining banking secrecy under Article 38 Banking Act (Bankwesengesetz) does not prejudice the OeNB's right to obtain these data (Article 6 para. 8 Foreign Exchange Act 2004).

2. Main part
Regular surveys

Section 1
Reporting of cross-border trade in services in the nonfinancial sector for sections B to J, L to N, P to S, as well as group 64.2 and division 66 of ÖNACE 2008 – annual reporting

Scope of reporting

Article 7 (1) Data on cross-border services must be reported. Services are considered cross-border services if the domestic reporting agent's counterparty that renders or receives the respective services (service import or export) is not domiciled in Austria but abroad, or if said counterparty is an international organization, a diplomatic mission or consular post of a foreign state in Austria.
(2) Service exports are the sum total of revenues (net of value added tax) generated by (cross-border) services provided to foreign countries during the reporting period.
(3) Service imports are the sum total of expenditure (net of value added tax) incurred for (cross-border) services received from foreign countries during the reporting period.
(4) The service exports provided and service imports received in the reporting periods must be broken down in the report by

1. the individual service types (individual positions of services and transfers) listed in the **annex** to this regulation, and
2. the countries, identified by their ISO code, where the nonresident service recipients/providers are domiciled.

(5) Pursuant to Article 8, reporting agents must also report their identification data, namely
1. first and last name or company name,
2. complete address, including postal code,
3. VAT number,
4. Commercial Register number

Reporting agents

Article 8 (1) Reporting agents are natural or legal persons as well as registered partnerships that
1. are domiciled in Austria,
2. focus on economic activities falling under sections B to J, L to N, P to S, as well as group 64.2 and division 66 of ÖNACE 2008 on an autonomous and regular basis, and
3. whose total revenues (net of value added tax) generated by cross-border services provided to foreign countries (service exports) or total expenditure (net of value added tax) on cross-border services received from foreign countries (service imports) reached or exceeded the reporting threshold applicable pursuant to Article 9 in the calendar year preceding the current reporting period.

(2) Pursuant to Article 8, para. 1 item 3, the reporting obligation applies to the entire year that follows the calendar year in which the reporting threshold was reached or exceeded.
(3) A reporting obligation triggered because the reporting threshold was reached or exceeded continues to apply until the end of the specified reporting periods even if the reporting threshold is no longer reached or exceeded or no cross-border services in line with Article 7 para. 1 are effected (nil report).
(4) If a fiscal representative (Article 27 of the Value Added Tax Act 1994 (Umsatzsteuergesetz), Federal Law Gazette No. 663/1994, as amended) is used, this fiscal representative must submit the reports.

Reporting threshold

Article 9 The reporting threshold amounts to EUR 500,000 each for total revenues from service exports and for total expenditure for service imports.

Reporting period

Article 10 (1) The reports must be submitted on an annual basis.
(2) For annual reports, the reporting period is the calendar year in which the service rendered or received was invoiced.
(3) The report on the past calendar year must be filed by February 15 of the year directly following that calendar year.

Submission of reports

Article 11 (1) The reports must be submitted to Statistics Austria acting on behalf of the OeNB.
(2) Reports by management companies (Article 3 para. 2 no. 1 of the 2011 Investment Fund Act (Investmentfondsgesetz), Federal Law Gazette I No. 2011/177, as amended) and real estate investment companies (Article 2 of the Real Estate Investment Fund Act (Immobilien-Investmentfondsgesetz), Federal Law Gazette I No. 80/2003, as amended) must, however, be submitted to the OeNB (see Articles 17 through 20) provided that these companies focus on activities falling under division 66 of ÖNACE 2008 ("Activities auxiliary to financial services and insurance activities").

Section 2

Reporting of cross-border trade in services in the nonfinancial sector for sections B to J, L to N, P to S, as well as group 64.2 and division 66 of ÖNACE 2008 – report filed on a quarterly basis

Scope of reporting

Article 12 (1) Data on cross-border services must be reported. Services are considered cross-border services if the domestic reporting agent's counterparty that renders or receives the respective services (service import or export) is not domiciled in Austria but abroad, or if said counterparty is an international organization, a diplomatic mission or consular post of a foreign state in Austria.
(2) Service exports are the sum total of revenues (net of value added tax) generated by (cross-border) services provided to foreign countries during the reporting period.
(3) Service imports are the sum total of expenditure (net of value added tax) incurred for (cross-border) services received from foreign countries during the reporting period.
(4) The service exports provided and service imports received in the reporting periods must be broken down in the report by
1. the individual service types (individual positions of services and transfers) listed in the **annex** to this regulation, and

2. the countries, identified by their ISO code, where the nonresident service recipients/providers are domiciled.

(5) Pursuant to Article 8, reporting agents must also report their identification data, namely
1. first and last name or company name,
2. complete address, including postal code,
3. VAT number,
4. Commercial Register number

Reporting agents

Article 13 (1) Reporting agents are natural or legal persons as well as registered partnerships that
1. are domiciled in Austria,
2. focus on economic activities falling under sections B to J, L to N, P to S, as well as group 64.2 and division 66 of ÖNACE 2008 on an autonomous and regular basis, and
3. whose total revenues (net of value added tax) generated by cross-border services provided to foreign countries (service exports) or total expenditure (net of value added tax) on cross-border services received from foreign countries (service imports) reached or exceeded the reporting threshold applicable according to Article 14 in the calendar year preceding the current reporting period.

(2) The reporting obligation applies to the four quarters of the year that follows the calendar year in which the reporting threshold was for the first time reached or exceeded.
(3) A reporting obligation triggered because the reporting threshold was reached or exceeded continues to apply until the end of the specified reporting periods even if the reporting threshold is no longer reached or exceeded during the year or no cross-border services in line with Article 12 para. 1 are effected (nil report).
(4) If a fiscal representative (Article 27 of the Value Added Tax Act 1994 (Umsatzsteuergesetz), Federal Law Gazette No. 663/1994, as amended) is used, this fiscal representative must submit the reports.

Reporting threshold

Article 14 The reporting threshold amounts to EUR 5,000,000 each for total revenues from service exports and for total expenditure for service imports.

Reporting period

Article 15 (1) The reports must be submitted on a quarterly basis.
(2) For quarterly reports, the reporting period is the calendar quarter in which the service rendered or received was invoiced.
(3) The report on the past calendar quarter must be filed at the latest by the 15th day of the month directly following the end of the calendar quarter.

Submission of reports

Article 16 (1) The reports must be submitted to Statistics Austria acting on behalf of the OeNB.
(2) Reports by management companies (Article 3 para. 2 no. 1 of the 2011 Investment Fund Act (Investmentfondsgesetz), Federal Law Gazette I No. 2011/177, as amended) and real estate investment companies (Article 2 of the Real Estate Investment Fund Act (Immobilien-Investmentfondsgesetz), Federal Law Gazette I No. 80/2003, as amended) must, however, be submitted to the OeNB (see Articles 17 through 20) provided that these companies focus on activities falling under division 66 of ÖNACE 2008 ("Activities auxiliary to financial services and insurance activities").

Section 3

Reporting of cross-border trade in services in the financial sector for divisions 64 and 65 of ÖNACE 2008 (excluding group 64.2) – reports by credit institutions

Scope of reporting

Article 17 (1) Data on cross-border services must be reported. Services are considered cross-border services if the domestic reporting agent's counterparty that renders or receives the respective services (service import or export) is not domiciled in Austria but abroad, or if said counterparty is an international organization, a diplomatic mission or consular post of a foreign state in Austria.
(2) Service exports are the sum total of revenues (net of value added tax) generated by (cross-border) services provided to foreign countries during the reporting period.
(3) Service imports are the sum total of expenditure (net of value added tax) incurred for (cross-border) services received from foreign countries during the reporting period.
(4) The service exports provided and service imports received in the reporting periods must be broken down in the report by

1. the individual service types (individual positions of services and transfers) listed in the **annex** to this regulation, and
2. the countries, identified by their ISO code, where the nonresident service recipients/providers are domiciled.

(5) The reporting agents must also report their OeNB ID number.

Reporting agents

Article 18 (1) Reporting agents are credit institutions pursuant to Article 1 and Article 9 as well as financial institutions pursuant to Article 11 Austrian Banking Act (Bankwesengesetz), Federal Law Gazette No. 532/1993, as amended, that

1. are domiciled in Austria or pursue their activity in Austria via a resident bank branch (Article 9 Banking Act),
2. focus on economic activities falling under division 64 of ÖNACE 2008 and perform these activities on an autonomous and regular basis (excluding group 64.2),
3. provide cross-border services to foreign countries or receive cross-border services from foreign countries, and
4. reached or exceeded the reporting threshold pursuant to Article 19 in the calendar year preceding the reporting period.

(2) The reporting obligation applies to the four quarters of the year that follows the calendar year in which the reporting threshold was for the first time reached or exceeded.

(3) A reporting obligation triggered because the reporting threshold was reached or exceeded continues to apply until the end of the specified reporting periods even if the reporting threshold is no longer reached or exceeded during the year or no cross-border services in line with Article 17 para. 1 are effected (nil report).

Reporting threshold

Article 19 The reporting threshold for fees and commissions paid or received for cross-border services amounts to EUR 10,000,000 (in line with the regulation on asset, income and risk statements, Federal Law Gazette II No. 63/2011, as amended) for the calendar year preceding the reporting period.

Reporting period and submission of reports

Article 20 (1) The reports must be submitted to the OeNB on a quarterly basis.

(2) The reporting period is the calendar quarter in which the service rendered or received was invoiced.

(3) The report on the past calendar quarter must be filed at the latest by the 15th day of the month directly following the end of the calendar quarter.

Section 4
Additional reports by payment service providers that issue payment instruments, acquire payment transactions or offer cash withdrawal services via automated teller machines (ATMs) pursuant to Article 1 para. 2 nos. 2 and 5 Payment Services Act 2018 or that issue and administer noncash payment instruments according to Article 1 para. 1 no. 6 Austrian Banking Act – reports by card organizations

Scope of reporting

Article 21 (1) Items to be reported are:

1. the sum total of amounts refunded by foreign card organizations (payments received) in the reporting period to settle all payments made by the reporting agent to residents in order to cover transactions effected by nonresidents with residents using payment cards,
2. the sum total of amounts refunded to foreign card organizations (payments made) in the reporting period to settle all payments made by these organizations to cover transactions effected by residents with nonresidents using payment cards issued by payment service providers or the reporting agent.

(2) Reports on payments received and payments made (as defined in Article 21 para 1) in the reporting period must be broken down by

1. the countries, identified by their ISO code, where the nonresident payment transaction recipients/providers are domiciled, and
2. merchant category codes (MCCs) available on the OeNB's website.

(3) Should no information be available about the place of domicile, the country in which the credit or debit card was issued or the country in which the terminal used is located must be indicated.

(4) Moreover, it must be indicated whether it was a remote transaction (card not present) or a face-to-face transaction or the transaction made was initiated electronically or not.

(5) The reporting agents must also report their OeNB ID number.

Reporting agents

Article 22 Payment service providers are subject to reporting requirements pursuant to Article 4 no. 11 Payment Services Act 2018, Federal Law Gazette I No. 17/2018, as amended by Federal Law BGBI. No. 39/2020 if they are domiciled in Austria or pursue their activity in Austria via a resident bank branch, and

1. conduct the business of issuing or acquiring payment instruments and/or
2. conduct services enabling cash withdrawals from a payment account via ATMs as well as
3. credit Institutions primarily engaged in banking activities pursuant to Article 1 para. 1 no. 6 Austrian Banking Act (credit card organizations),

irrespective of any reporting requirement pursuant to Article 18.

Reporting period and submission of reports

Article 23 (1) The reports must be submitted to the OeNB on a quarterly basis.
(2) The reporting period is the calendar quarter in which the service rendered or received was invoiced.
(3) The reporting obligation is deemed fulfilled if reports are submitted as part of the OeNB's payment statistics.
(4) The reporting period is the calendar quarter in which the transaction was conducted.
(5) The report on the past calendar quarter must be submitted at the latest 20 banking days after the last day of the reporting period to the OeNB.

Section 5

Reports of cross-border insurance services – quarterly reports by insurance companies pursuant to the Insurance Supervision Act 2016 (Versicherungsaufsichtsgesetz – VAG 2016)

Scope of reporting

Article 24 (1) Data on cross-border services must be reported. Services are considered cross-border services if the domestic reporting agent's counterparty that renders or receives the respective services (service import or export) is not domiciled in Austria but abroad, or if said counterparty is an international organization, a diplomatic mission or consular post of a foreign state in Austria.
(2) Service exports are the sum total of revenues (net of insurance tax) generated by (cross-border) services provided to foreign countries during the reporting period.
(3) Service imports are the sum total of expenditure (net of insurance tax) incurred for (cross-border) services received from foreign countries during the reporting period.
(4) More precisely, the following are to be reported:

1. Direct insurance and reinsurance service exports, namely revenues generated by premiums earned and actually paid in the reporting period, which resulted from insurance contracts concluded with nonresidents;
2. direct insurance and reinsurance service exports, namely revenues generated by premiums invoiced in the reporting period, which resulted from insurance contracts concluded with nonresidents;
3. reinsurance service imports, namely expenses generated by premiums earned and actually paid in the reporting period, which resulted from insurance contracts concluded with nonresidents;
4. reinsurance service imports, namely expenses generated by premiums billed in the reporting period, which resulted from insurance contracts concluded with nonresidents;
5. claims paid or received in the reporting period for actual damage under direct insurance and reinsurance contracts concluded with nonresidents; and
6. claims paid or received in the reporting period in the form of payouts for insurance claims under direct insurance and reinsurance contracts concluded with nonresidents,

(5) The quarterly reports of direct insurance and reinsurance service exports, reinsurance service imports as well as claims received and paid in the reporting period must be broken down by

1. unit- and index-linked as well as other life insurance, freight and other direct insurance and inward and outward reinsurance;
2. the countries, identified by their ISO code (including AT for Austria), where the nonresident service recipients/providers are domiciled; and

3. by whether the respective activities fall under the freedom to provide services or the freedom of establishment (for all countries except AT).

(6) The reporting agents must also report their OeNB ID number.

Reporting agents

Article 25 Insurance and reinsurance companies are subject to reporting requirements if they

1. are domiciled in Austria or pursue their activity in Austria via a resident branch office and
2. focus on economic activities falling under division 65 of ÖNACE 2008 and perform these activities on an autonomous and regular basis.

Reporting period and submission of reports

Article 26 (1) The reports must be submitted to the OeNB on a quarterly basis.
(2) The reporting period is the calendar quarter which the service rendered or received was allocated to.
(3) The report on the past calendar quarter must be filed at the latest by the 15th day of the month directly following the end of the calendar quarter.

Section 6
Reports of cross-border insurance services – annual reports by insurance companies in line with the Insurance Supervision Act 2016

Scope of reporting

Article 27 (1) Data on cross-border services must be reported. Services are considered cross-border services if the domestic reporting agent's counterparty that renders or receives the respective services (service import or export) is not domiciled in Austria but abroad, or if said counterparty is an international organization, a diplomatic mission or consular post of a foreign state in Austria.
(2) Service exports are the sum total of revenues (net of insurance tax) generated by (cross-border) services provided to foreign countries during the reporting period.
(3) Service imports are the sum total of expenditure (net of insurance tax) incurred for (cross-border) services received from foreign countries during the reporting period.
(4) More precisely, the following are to be reported:

1. reinsurance service exports, namely revenues generated by premiums earned and actually paid in the reporting period, which resulted from insurance contracts concluded with nonresidents;
2. reinsurance service exports, namely revenues generated by premiums billed in the reporting period, which resulted from insurance contracts concluded with nonresidents;
3. reinsurance service imports, namely expenses generated by premiums earned and actually paid in the reporting period, which resulted from insurance contracts concluded with nonresidents;
4. reinsurance service imports, namely expenses generated by premiums billed in the reporting period, which resulted from insurance contracts concluded with nonresidents;
5. reinsurance claims paid or received in the reporting period for actual damage under reinsurance contracts concluded with nonresidents;
6. reinsurance claims paid or received in the reporting period in the form of payouts for insurance claims under reinsurance contracts concluded with nonresidents;
7. year-end stocks of financial assets resulting from inward reinsurance contracts with nonresident insurance companies;
8. year-end stocks of financial liabilities resulting from outward reinsurance contracts with nonresident insurance companies; and
9. year-end stocks of insurance technical reserves resulting from life insurance plans.

(5) The annual reports of reinsurance service exports, reinsurance service imports as well as reinsurance claims received and paid in the reporting period must be broken down by

1. inward and outward reinsurance and
2. the countries, identified by their ISO code, where the nonresident service recipients/providers are domiciled.

(6) Reports of stocks of financial assets resulting from inward reinsurance and of financial liabilities resulting from outward reinsurance must be broken down by the countries, identified by their ISO code, where the nonresident service providers/recipients are domiciled.
(7) Reports of stocks of insurance technical reserves resulting from life insurance plans must be broken down by unit- and index-linked and other life insurance plans. For domestic and nonresident policyholders, outstanding nominal stocks must be reported as sums total.
(8) The reporting agents must also report their OeNB ID number.

Reporting agents

Article 28 Insurance and reinsurance companies are subject to reporting requirements if they

1. are domiciled in Austria or pursue their activity in Austria via a resident branch office and
2. focus on economic activities falling under division 65 of ÖNACE 2008 and perform these activities on an autonomous and regular basis.

Reporting period and submission of reports

Article 29 (1) The reports must be submitted to the OeNB annually.
(2) The reporting period is the calendar year which the service rendered or received was allocated to or in which the stock of claims or liabilities was booked.
(3) The report on the past calendar year must be filed at the latest by February 15 of the following year.

Section 7

3.3 Major claims report – ad hoc reports by insurance companies pursuant to the Insurance Supervision Act

Scope of reporting

Article 30 (1) Separate reports on claims paid or received in the reporting period in the form of payouts for insurance claims under direct insurance and reinsurance contracts concluded with nonresidents must be submitted.
(2) The reports of paid insurance claims must be broken down by
1. freight and other direct insurance;
2. the countries, identified by their ISO code, where the nonresident service recipients are domiciled; and
3. by whether the respective activities fall under the freedom to provide services or the freedom of establishment (for all countries except AT).
(3) The reporting agents must also report their OeNB ID number.

Reporting agents

Article 31 Insurance companies are subject to reporting requirements if they
1. are domiciled in Austria or pursue their activity in Austria via a resident branch office;
2. focus on economic activities falling under division 65 of ÖNACE 2008 and perform these activities on an autonomous and regular basis; and
3. reached or exceeded the reporting threshold according to Article 32 in the calendar year preceding the reporting period.

Reporting threshold

Article 32 The reporting threshold amounts to EUR 10,000,000 per claim.

Reporting period and submission of reports

Article 33 (1) The reports must be submitted to the OeNB on an ad hoc basis.
(2) The reporting period is the calendar quarter in which the claim payment was made.
(3) The report on the past calendar quarter must be filed at the latest by the 15th day of the month directly following the end of the calendar quarter.

Section 8

Reports of other cross-border trade in services – quarterly reports by insurance companies in line with the Insurance Supervision Act 2016

Scope of reporting

Article 34 (1) Data on cross-border services must be reported. Services are considered cross-border services if the domestic reporting agent's counterparty that renders or receives the respective services (service import or export) is not domiciled in Austria but abroad, or if said counterparty is an international organization, a diplomatic mission or consular post of a foreign state in Austria.
(2) Service exports are the sum total of revenues (net of insurance tax) generated by (cross-border) services provided to foreign countries during the reporting period.
(3) Service imports are the sum total of expenditure (net of insurance tax) incurred for (cross-border) services received from foreign countries during the reporting period.
(4) In the report, the service exports provided and service imports received in the reporting periods shall be broken down by
1. the individual service types (individual positions of services and transfers) listed in the **annex** to this regulation, and
2. the countries, identified by their ISO code, where the nonresident service recipients/providers are domiciled.
(5) The reporting agents must also report their OeNB ID number.

Reporting agents

Article 35 (1) Insurance companies are subject to reporting requirements if they
1. are domiciled in Austria or pursue their activity in Austria via a resident branch office;
2. focus on economic activities falling under division 65 of ÖNACE 2008 and perform these activities on an autonomous and regular basis;
3. provide cross-border services to foreign countries or receive cross-border services from foreign countries; and

4. reached or exceeded the reporting threshold according to Article 36 in the calendar year preceding the reporting period.

(2) The reporting obligation applies to the four quarters of the year that follows the calendar year in which the reporting threshold was for the first time reached or exceeded.

(3) A reporting obligation triggered because the reporting threshold was reached or exceeded continues to apply until the end of the specified reporting periods even if the reporting threshold is no longer reached or exceeded during the year or no cross-border services in line with Article 17 para. 1 are effected (nil report).

Reporting threshold

Article 36 The reporting threshold amounts to EUR 20,000,000 for the sum total of the revenues and expenditure resulting from cross-border insurance services ("Own Account" in line with section 5) rendered in the calendar year preceding the reporting period.

Reporting period and submission of reports

Article 37 (1) The reports must be submitted to the OeNB on a quarterly basis.

(2) The reporting period is the calendar quarter which the service rendered or received was allocated to.

(3) The report on the past calendar quarter must be filed at the latest by the 15th day of the month directly following the end of the calendar quarter.

3. Main part
Transitional and final provisions

Use of gender-specific terms

Article 38 Person-related terms used in the German version of the reporting regulation do not have a gender-specific meaning.

When applied to specific persons, they must be used in the correct gender-specific form.

Entry into force

Article 39 (1) This regulation shall enter into force on January 1, 2022.

(2) In the case of quarterly reports, this regulation shall be applicable for the first time in the reporting period of the first quarter of 2022.

(3) In the case of annual reports, this regulation shall be applicable for the first time in the reporting period 2021.

Repeal

Article 40 Upon entry into force of this reporting regulation, the BOP Reporting Regulation 1/2012 of the Oesterreichische Nationalbank on Statistical Reports on Cross-Border Trade in Services of September 12, 2012 (published in the Official Gazette (*Amtsblatt zur Wiener Zeitung*) No. 186 of September 25, 2012) shall cease to be in force. The last quarterly and monthly reports for which the BOP Reporting Regulation 1/2012 shall be applicable are those whose reporting periods end at December 31, 2021; for annual reports, the BOP Reporting Regulation 1/2012 shall be applicable up until the reporting period ending on December 31, 2020.

Governing Board of the Oesterreichische Nationalbank

Annex to the BOP Reporting Regulation 1/2022 of the Oesterreichische Nationalbank on cross-border trade in services (individual positions of services and transfers)

1. Remuneration for services in the course of inward processing
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  3.1.1 Passenger transport
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  3.2.1 Passenger transport
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  3.2.3 Supporting and auxiliary activities
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4. Construction services
4.1 Construction abroad
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5. Insurance services
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5.2 Other direct insurance (premiums earned and claims actually paid)
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5.4 Pension funds (premiums earned and claims actually paid)
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6. Explicitly charged and other financial services
6.1 Fees for securities lending and gold leasing
6.2 Gross transaction volume from securities sales to nonresident counterparties
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7. Fees for the use of intellectual property n.e.c.
7.1 Private label licenses and franchise agreements
7.2 Licenses for the use of research and development results
7.3 Licenses for the reproduction and/or distribution of computer software
7.4 Licenses for the reproduction and/or distribution of audiovisual and related artistic copyrights
8. Telecommunications, computer and information services
8.1 Telecommunications services
8.2 Computer services
  8.2.1 Computer software
  8.2.2 Other IT services
8.3 Information services
  8.3.1 News agency services
  8.3.2 Other information provision services
9. Other business services
9.1 Research and development services

9.1.1 Systematic knowledge-enhancing activities
9.1.1.1 Research and development services rendered as systematic knowledge-enhancing activities
9.1.1.2 Purchase and sale of property rights to R&D results
9.1.2 Other research and development services
9.2 Freelance services and business management consulting services
9.2.1 Legal services, accounting, auditing, business management consulting and public relations
9.2.1.1 Legal services
9.2.1.2 Auditing, bookkeeping and tax consultancy
9.2.1.3 Business management consulting and public relations
9.2.2 Advertising, market research and public opinion polling
9.3 Technical, trade-related and other business-related services
9.3.1 Architectural, engineering, scientific and other technical services
9.3.1.1 Architectural services
9.3.1.2 Engineering services
9.3.1.3 Scientific and other technical services
9.3.2 Waste treatment and depollution, agricultural and mining services
9.3.2.1 Waste treatment and depollution
9.3.2.2 Agricultural, forestry and fishing services
9.3.2.3 Mining support service activities
9.3.3 Operational leasing services
9.3.4 Trade-related services
9.3.5 Other business-related services n.e.c.
10. Personal, cultural and recreational services
10.1 Audiovisual and related artistic services
10.2 Other personal, cultural and recreational services
10.2.1 Health services
10.2.2 Education services
10.2.3 Cultural heritage-related and recreational services
10.2.4 Other personal services
11. Transit trade, purchases and sales
12. Current transfers (penalties, membership fees, taxes and charges, company pensions, other transfers)
13. Purchase/sale of CO_2 emission allowances