

2. **The business organisation shall investigate and determine whether or not it fulfils the limit value and other conditions provided for with respect to the specific returns and, if so, whether it is required to file a return**

2.1. Limit value-based quarterly returns only for business organisations not required by the MNB to file monthly returns:

Subject	Reporting organisation	Criteria	Frequency	Return type
Capital investments	non-financial businesses, insurance companies, pension funds, central government administration, local governments, social security funds and not-for-profit institutions assisting individual households	Reporting organisations not designated for R02 data supply, provided that <ul style="list-style-type: none"> - the owners' equity falling on the foreign investors at the first or the last day of the relevant quarter is HUF 1 billion or more, or less than minus HUF 1 billion, or - they have a direct share of at least 10 percent in the registered capital of one or more foreign businesses, and the collective value of such shares or the value of assets transferred to the foreign branch establishment is HUF 100 million or more, or - on the first or last day of the relevant quarter, the credit or debit, other than under an ownership relation, with respect to foreign direct investors, foreign direct investment, foreign branch establishments or other foreign members of the corporate group is HUF 250 million or more, or - they have, during the relevant period, made a purchase from or a sale to foreigners of a share of at least 10 percent in a resident business in the value of HUF 250 million or more 	quarterly	R12
Capital investments	other monetary institutions, other financial intermediaries and organisations specialising in supplementary financial activities	Reporting organisations not marked out to file the R03 return, provided that <ul style="list-style-type: none"> - the owners' equity falling on the foreign investors at the first or the last day of the relevant quarter is HUF 1 billion or more, or less than minus HUF 1 billion, or - they have a direct share of at least 10 percent in the registered capital of one or more foreign businesses, 	quarterly	R13

		<p>and the collective value of such shares or the value of assets transferred to the foreign branch establishment is HUF 100 million or more, or</p> <ul style="list-style-type: none"> - they have, during the relevant period, made a purchase from or a sale to foreigners of a share of at least 10 percent in a resident business in the value of HUF 250 million or more 		
Financial derivatives	uniform return, not specific to the economic sector the reporting organisation operates in	<p>Reporting organisations not marked out to file the R05 return, provided that in connection with their financial derivatives agreements entered into with foreigners,</p> <ul style="list-style-type: none"> - the total value of their transactions conducted and settled during the relevant quarter (income and expenses) is HUF 250 million or more, or - the total market value of their financial derivatives positions (credits and debits) on the first or the last day of the relevant quarter is HUF 50 million or more 	quarterly	R14
Other investments	non-financial companies, insurance companies, pension funds and not-for-profit institutions assisting individual households	<p>Reporting organisations not marked out to file the R06 return, provided that the total value of credits or debits reported on the first or the last day of the relevant quarter is HUF 250 million or more</p>	quarterly	R15
Other investments	other monetary institutions	<p>Reporting organisations not marked out to file the R07 return, provided that the total value of credits or debits reported on the first or the last day of the relevant quarter is HUF 250 million or more</p>	quarterly	R16
Other investments	other financial intermediaries and organisations specialising in supplementary financial activities	<p>Reporting organisations not marked out to file the R08 return, provided that the total value of credits or debits reported on the first or the last day of the relevant quarter is HUF 250 million or more</p>	quarterly	R17
Unreciprocated money transfers and intellectual property	non-financial companies, insurance companies, pension funds, other monetary institutions, other financial intermediaries and organisations specialising in supplementary financial activities	<p>Reporting organisations not marked out to file the R11 return, provided that the total income or total expense turnover to be reported for the relevant quarter is HUF 100 million or more</p>	quarterly	R18

2.2. Other balance of payments returns subject to specific conditions (regardless of whether the reporting organisation is also required to file monthly returns and whether it is required to file limit value-based quarterly returns)

Subject	Reporting organisation	Criteria	Frequency	Return type
Indicative balance sheet data	non-financial businesses	if the reporting organisation is required to file any (series 'R') balance of payments return but has not been appointed to file the F97 return.	quarterly	R19
Capital investments - Main data for non-resident partners involved in a capital investment	uniform return, not specific to the economic sector the reporting organisation operates in	if the reporting organisation is required to file an R02, R03, R12, R13 or R29 return	non-regular	R01
Capital investments - Data based on the annual report	uniform return, not specific to the economic sector the reporting organisation operates in	business organisations that <ul style="list-style-type: none"> - have a foreign investor and, on the balance sheet day of the year under review or of the preceding year, the amount of total owners' equity falling on such foreign investor is HUF 250 million or more, or is less than minus HUF 250 million, or the total amount of dividends falling on the foreign investor in the profit and loss account for the year under review is HUF 250 million or more, or - they have a direct share of at least 10 percent in the registered capital of one or more foreign businesses or have a foreign branch establishment, and the collective value of such shares or the value of assets transferred to the foreign branch establishment is HUF 10 million or more on the balance sheet day of the year preceding the year under review 	annual	R29
Capital investments - Acquisition of real property abroad	business organisations specialising in the trading of real property	if the total value of contracts for the real property purchases abroad by resident private individuals, concluded with the mediation of the reporting organisation during the period under review, is HUF 500 million or more	annual	R27

Other investments - The breakdown by maturity of debts expiring over 12 months	non-financial companies, insurance companies, pension funds, not-for-profit institutions assisting individual households and other financial intermediaries and organisations specialising in supplementary financial activities	if the reporting organisation is required to file an R06, R08, R15 or R17 return and has debts expiring over 12 months	quarterly	R20
Other investments - The breakdown by maturity of credits and debits expiring over 12 months	other monetary institutions	if the reporting organisation is required to file an R07, R10 or R16 return and has credits and/or debits expiring over 12 months	quarterly	R21
Other investments - The breakdown by maturity of debts expiring over 12 months	central government, local governments and social security funds	if the reporting organisation is required to file an R09 return and has debts expiring over 12 months	quarterly	R22
Other investments	Publicly financed institutions and business organisations in majority public ownership having a foreign debt maturing in over 12 months and business organisations other than in majority public ownership but having a foreign debt received under a government guarantee and maturing in over 12 months	if the reporting organisation has a foreign debt maturing in over 12 months	quarterly	R24
Other investments	Publicly financed institutions and business organisations in majority public ownership having a foreign debt maturing in over 12 months and business organisations other than in majority public ownership but having a foreign debt received under a government guarantee and maturing in over 12 months	if the reporting organisation has a foreign debt maturing in over 12 months	annual	R28