

Sector 'F': Insurance companies and pension funds:
Economic operators not appointed by the MNB to file a return:

Return code	Subject	Criteria	Frequency
R01	Capital investments - Main data for non-resident partners involved in a capital investment	if the reporting organisation is required to file an R12 or R29 return	non-regular
R12	Capital investments	Reporting organisations not marked out to file the R02 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, 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
R14	Financial derivatives	Reporting organisations not marked out to file the R05 return, provided that <p>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
R15	Other investments	Reporting organisations not marked out to file the R06 return, provided that <p>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
R18	Unreciprocated money transfers and intellectual property	Reporting organisations not marked out to file the R11 return, provided that <p>the total income or total expense turnover to be reported for the relevant quarter is HUF 100 million or more</p>	quarterly

R20	Other investments - The breakdown by maturity of debts expiring over 12 months	If the reporting organisation is required to file an R15 return and has debts expiring over 12 months	quarterly
R24	Other investments:- Specific data of debts maturing over 12 months against foreigners of business organisations in majority public ownership and of business organisations other than in majority public ownership but having a foreign debt received under a government guarantee and maturing over 12 months	If the reporting organisation is in majority public ownership and has a foreign debt maturing over 12 months, or is not in majority public ownership but has a foreign debt received under a government guarantee and maturing over 12 months	quarterly
R28	Other investments:- Specific data of debts maturing over 12 months against foreigners of business organisations in majority public ownership and of business organisations other than in majority public ownership but having a foreign debt received under a government guarantee and maturing over 12 months	If the reporting organisation is in majority public ownership and has a foreign debt maturing over 12 months, or is not in majority public ownership but has a foreign debt received under a government guarantee and maturing over 12 months	annual
R29	Capital investments - Data based on the annual report	reporting organisations that - 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