



G U I D A N C E

Date 2018-07-24

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Guidance – transaction categories

Acquisition

Purchase of a financial instrument.

Disposal

Sale of a financial instrument.

Inheritance decrease

Decrease in the holdings of the financial instrument as a result of inheritance.

Inheritance increase

Increase in the holdings of the financial instrument as a result of inheritance.

Shortselling

Sale of a financial instrument that is not owned by the seller in order to buy back the same financial instrument later.

Gift given

Decrease in the holdings of the financial instrument as a result of a given gift.

Gift received

Increase in the holdings of the financial instrument as a result of a received gift.

Exercise self-issued instrument

Changes in the holdings of a self-issued instrument as a result of exercise. For example, this transaction type is used when exercising self-issued options.

Conversion decrease

Decrease in the holdings of the financial instrument as a result of conversion. For example, this transaction type is used when converting convertible bonds, in order to report a decrease in the convertible bond.

Conversion increase

Increase in the holdings of the financial instrument as a result of conversion. For example, this transaction type is used when converting convertible bonds, in order to report an increase of shares.

Loan received

Increase in the holdings of the financial instrument as a result of a received loan. For example, this transaction type is used when borrowing shares.

Loan granted

Decrease in the holdings of the financial instrument as a result of a given loan. For example, this transaction type is used when lending shares.

Return of loan decrease

Decrease in the holdings of the financial instrument as a result of return of loan. For example, this transaction type is used for share loans when the borrower returns the loaned shares.

Return of loan increase

Increase in the holdings of the financial instrument as a result of return of loan. For example, this transaction type is used for share loans when the loaned shares are returned to the lender.

Exercise decrease

Decrease in the holdings of the financial instrument as a result of exercise. For example, this transaction type is used in relation to option exercise when the holder reports a decrease in options.

Exercise increase

Increase in the holdings of the financial instrument as a result of exercise. For example, this transaction type is used when reporting an increase in shares due to option exercise.

Pledging

Pledging of a financial instrument.

Re-pledging

Return of a pledged financial instrument.

Subscription

Subscription of a financial instrument. For example, this transaction type is used for subscription of a capital increase when receiving BTA:s (paid subscribed shares) or a BTU:s (paid unit rights).

Allotment

Allotment of a financial instrument. For example, this transaction type is used for allotment within a share saving program or a share option program and for allotment of redemption shares or subscription rights.

Exchange decrease

Decrease in the holdings of the financial instrument as a result of exchange. For example, this transaction type is used for share conversion.

Exchange increase

Increase in the holdings of the financial instrument as a result of exchange. For example, this transaction type is used for share conversion.

Issue of instrument

Issuing of a financial instrument.

Intra-group transaction acquisition

Increase in the holdings of the financial instrument as a result of a transaction between companies in the same group.

Intra-group transaction disposal

Decrease in the holdings of the financial instrument as a result of a transaction between companies in the same group.

Division of joint property between spouses acquisition

Increase in the holdings of the financial instrument due to division of joint property between spouses.

Division of joint property between spouses disposal

Decrease in the holdings of the financial instrument due to division of joint property between spouses.

Dividend distributed

Decrease in the holdings of the financial instrument due to distributed dividend.

Dividend received

Increase in the holdings of the financial instrument due to received dividend.

Merger decrease

Decrease in the holdings of the financial instrument as a result of a merger.

Merger increase

Increase in the holdings of the financial instrument as a result of a merger.

Demerger decrease

Decrease in the holdings of the financial instrument as a result of a demerger.

Demerger increase

Increase in the holdings of the financial instrument as a result of a demerger.