

**Updating of the SNA-93,
issue 25b2: Treatment of multi-territory enterprises**

Advisory Expert Group's (AEG) recommendations of 12/2004:

- The treatment of multi-territory enterprises in BPM5 should be extended to all kinds of activities, when formal separation is not possible.
- Units operating in zones of joint sovereignty or jurisdiction should be split between these in ways that still need to be specified.
- The broader question of multinational enterprises should be addressed by a task force, taking account of IASB recommendations and work in hand for the next ISI meeting.

German opinion:

- We support the recommendation especially that units operating in zones of joint sovereignty or jurisdiction should be split between the different countries.
- More guidelines are necessary in the question of splitting these multi-territory enterprises. Therefore we fully agree that it is necessary to have a task force concerning this topic.
- Note: Is the treatment of cross border building activities concerned?