

ANNEX III

REVALUATION ADJUSTMENTS OR TRANSACTIONS

1. The actual reporting population must report revaluation adjustments or transactions as set out in Article 6 of this Regulation. If the actual reporting population reports revaluation adjustments, these will cover either revaluations due to price and exchange rate changes, or only price changes in the reference period, subject to the relevant NCB's prior approval. If the revaluation adjustment covers only revaluations due to price changes, the relevant NCB collects the necessary data, which should cover as a minimum a currency breakdown into pound sterling, Swiss franc, yen and US dollar in order to derive the revaluations due to exchange rate changes.