

# Activities with abroad F01DGS & F02CMS: services and transfers

Manual – 2024

© National Bank of Belgium, Brussels

All rights preserved.  
The entire or partial multiplying of this manual for educational and non-commercial purposes is allowed if acknowledgement is provided.

# Content

1. Glossary	5
1.1 Activities with abroad	5
1.2 Resident or non-resident	5
1.2.1 Resident	5
1.2.2 Non-resident	5
1.3 Country of the co-contracting party/counterpart	6
1.4 Revenues or expenditures	6
1.4.1 Revenues	6
1.4.2 Expenditures	6
2. General provisions	7
2.1 Legal obligation	7
2.2 Notifiable declarants for providing declaration information	7
2.2.1 Notifiable declarants for F01DGS	7
2.2.2 Notifiable declarants for F02CMS	7
2.3 Responsibility	8
2.4 Frequency and deadline	8
2.5 Transmission method	8
2.6 "Nil" declaration	8
3. Information to be supplied	9
3.1 Identification of your enterprise	9
3.2 Identification of the contact in your enterprise/third party declarant	9
3.3 Declaration period	9
3.4 The declaration itself	9
3.4.1 Data variables	9
3.4.2 Instructions	11
3.4.3 Data sources	11
3.4.4 Special cases	12
4. List of codes for services and transfers	14
4.1 Transport of passengers	14
4.2 Transport of goods	14
4.3 Hire and renting of means of transport	14
4.4 Transport auxiliary services	15
4.5 Post, telecommunications and information services	15
4.6 Information technology services	15
4.7 Financial services, commissions and brokerage	15
4.8 Accounting, management, advertising and legal services	16
4.9 Technical and scientific services	16
4.10 Hire and renting of movable and immovable property not elsewhere classified	16
4.11 Insurances	16
4.12 Royalties, licence fees and other intellectual property rights	16
4.13 Audio-visual and personal services, culture and leisure	17
4.14 Construction, assembly and industrial installations in Belgium	17
4.15 Construction, assembly and industrial installations abroad	17
4.16 Business travel, seminars and tour operator services	17
4.17 Services performed by non-resident workers (staff)	18
4.18 Taxes, customs duties, VAT and excise duties	18
4.19 Indemnities	18

4.20	Allowances, gifts, subsidies and transfer fees for sportsmen/women	18
4.21	Contract processing work, maintenance and repairs	18
4.22	Purchase and sale of other services with abroad	18

<b>Annex 1: Nomenclature of services and transfers</b>	<b>19</b>
1.1 Transport of passengers	19
1.2 Transport of goods	21
1.3 Hire of means of transport	24
1.4 Transport auxiliary services	26
1.5 Post, telecommunications and information services	29
1.6 Information technology services	31
1.7 Financial services, commission and brokerage services	32
1.8 Accounting, management, advertising and legal services	33
1.9 Technical and scientific services	35
1.10 Hire and renting of movable and immovable property not elsewhere classified	37
1.11 Insurances	38
1.12 Royalties, licence fees and other intellectual property rights	40
1.13 Audio-visual and personal services, culture and leisure	41
1.14 Construction, assemblies and industrial installations in Belgium	43
1.15 Construction, assemblies and industrial installations abroad	45
1.16 Business travel, seminars and tour operator services	47
1.17 Services performed by non-resident workers (personnel)	50
1.18 Taxes, customs duties, VAT and excise duties	50
1.19 Indemnities	50
1.20 Allowances, gifts, subsidies and transfer fees for sportsmen/women	51
1.21 Contract processing work, maintenance and repairs	52
1.22 Purchase and sale of other services with abroad	53

<b>Annex 2: CSV file format</b>	<b>54</b>
---------------------------------	-----------

<b>Annex 3: Reference to the accounts</b>	<b>55</b>
3.1 Transactions via third party accounts	55
3.1.1 General	55
3.1.2 Reference to the standardised accounting system	57
3.2 Transactions which go not through third party accounts	57
3.2.1 General	57
3.2.2 Reference to the standardised accounting system	58

# 1. Glossary

## 1.1 Activities with abroad

Activities with abroad arise where a resident (in this case your firm) effects transactions with non-residents (either companies or individuals).

A transaction with another country means:

- any event which creates or extinguishes, in whole or in part, any claims or debts between a resident and a non-resident;
- any event which gives rise to the transfer of a property right between a resident and a non-resident.

## 1.2 Resident or non-resident

### 1.2.1 Resident

A resident may be either an individual or a company, including a branch or place of business in Belgium belonging to a foreign undertaking engaging in economic activities and having a permanent establishment in Belgium for that purpose.

More specifically, a resident is:

- any legal entity incorporated under Belgian private law, for the activities of its registered office, its subsidiaries, branches and places of business established in Belgium;
- any legal entity incorporated under Belgian public law, and all its services in Belgium, and Belgian diplomatic and consular representations abroad;
- any legal entity incorporated under foreign law, for the activities of its branches and places of business established in Belgium;
- any natural person whose principal residence is in Belgium, including officials of an international or European organisation established in Belgium. Any person who is entered in the population registers of a municipality is deemed to have his principal residence there;
- any natural person of Belgian nationality performing duties in a Belgian diplomatic or consular representation in another country, as well as the members of his family forming part of his household and accompanying him;
- any individual who, while having his principal residence in another country and not being entered in the population registers of a Belgian municipality, operates a business on a permanent basis in Belgium with respect to the activities of that business.

### 1.2.2 Non-resident

The term "non-resident" refers to each person who does not have resident status and whose economic interests are centred outside Belgium. In this connection, also parent companies and subsidiaries abroad are deemed to be non-resident. The concept of a non-resident does not correspond to the concept of a foreigner in the normal sense of the word. Nationality is not the factor determining the definition of a resident or non-resident status.

More specifically, a non-resident is:

- any natural or legal person who cannot be deemed a resident;
- any natural person of foreign nationality performing duties in a diplomatic or consular representation of his country, established in Belgium, as well as the members of his family composing his household and accompanying him;
- international or European organisations established in Belgium;
- diplomatic and consular representations established in Belgium.

### 1.3 Country of the co-contracting party/counterpart

The country of residence or establishment of the non-resident co-contracting party engaged – possibly under a contract – in a transaction with a resident.

### 1.4 Revenues or expenditures

#### 1.4.1 Revenues

This is the monetary value of the services sold to non-residents or transfers received from non-residents.

#### 1.4.2 Expenditures

This is the monetary value of the services bought from non-residents or transfers in favour of non-residents.

## 2. General provisions

### 2.1 Legal obligation

All residents are under a **legal obligation** to notify their foreign transactions directly to the NBB (National Bank of Belgium). This declaration specifically covers service transactions with abroad.

NB: branches and places of business established in Belgium and owned by foreign companies have resident status. As a result, they also have to notify their foreign transactions to the NBB, including transactions with their head office abroad.

By **failing to meet your reporting obligations**, you may expose your company to a **penalty payment**.

### 2.2 Notifiable declarants for providing declaration information

#### 2.2.1 Notifiable declarants for F01DGS

The **F01DGS** reporting concerns all residents obliged to establish declarations for "all services", i.e. all residents who probably purchase or sell services with abroad and who, during one of the three years preceding the last year before the one for which the data are collected, fulfil the criteria defined by the NBB Regulation "B" of 17 May 2022 on transactions of goods, services and transfers with foreign countries.

Residents who fulfil the following criteria are required to submit this declaration on a **monthly** basis:

- required to submit monthly VAT returns and classified by the nomenclature of activities under service activities, and
  - either declaring on an annual basis more than €5 million in box VAT 47;
  - or declaring on an annual basis more than €1 million in box VAT 56 (or more than €5 million in box VAT 87);
  - or declaring on an annual basis more than €5 million in boxes VAT 44 and/or 88.

Residents who fulfil the following criteria are required to submit this declaration **quarterly**:

- required to submit monthly VAT returns and classified by the nomenclature of activities under service activities, and
  - declaring on an annual basis more than €250.000 in box VAT 56 or more than €1 million in boxes VAT 44 and/or 47 or 87 and/or 88.

As to the declaration F01DGS, the post-selection mandatory reporting remains valid for the next years till further notice.

#### 2.2.2 Notifiable declarants for F02CMS

The **F02CMS** declaration concerns all residents who probably purchase or sell services with abroad as far as they declare in boxes VAT 44 and/or 47 or in boxes VAT 87 and/or 88 on an annual basis less than €1 million during one of the three years preceding the last year for which the data have been collected.

The declarants for the F02CMS declaration are yearly selected by means of an ad random sampling.

## 2.3 Responsibility

A person responsible for providing information (the declarant) may give a mandate to a third party to complete his declarations. However, responsibility for accuracy, completeness and punctuality of the declarations always remains in the declarant's hands.

## 2.4 Frequency and deadline

The declaration is **monthly** or **three-monthly** as to the **F01DGS** reporting and **three-monthly** as to the **F02CMS** reporting and is to be submitted **no later than the 20<sup>th</sup> of the month following the reporting period**. The companies, which declare in box VAT 44 and/or 47 or 87 and/or 88 on an annual basis more than €5 million during one of the three years preceding the last year before the one for which the data are collected, are required to submit monthly, the others are required to submit three-monthly.

## 2.5 Transmission method

You can **only** submit your declaration **online** via [OneGate](#).

In OneGate, you can choose yourself how to complete your reports: **manually or with the help of XML or CSV files**. Annex 2 shows you a concrete example of the CSV format that you must use for this declaration. The XML format can be found in a [separate manual](#).

Be sure to consult the [quick start guide](#) to **get started immediately in OneGate**.

## 2.6 “Nil” declaration

If **no service transactions** with abroad have taken place during a declaration period, it is **still necessary to submit** a “nil” report. The declaration forms provide a special icon combined with a tick off of the period concerned for this “nil” report.



## 3. Information to be supplied

### 3.1 Identification of your enterprise

Your unique 10-digit enterprise number is used as an identifier for the declaration.

### 3.2 Identification of the contact in your enterprise/third party declarant

In order to communicate quickly with the person responsible for the declaration, please state the particulars of the contact in your company (or the third party declarant) directly in OneGate.

### 3.3 Declaration period

A **quarterly declaration** can only contain data for a particular quarter (e.g. January, February and March for the first quarter, etc.). A month is indicated by two digits (e.g. 01, 02, 03, etc.), a year by four digits (e.g. 2023).

### 3.4 The declaration itself

#### 3.4.1 Data variables

##### **Type of transaction**

**NB: this declaration is restricted to activities with non-residents, relating to each purchase and sale of services, and to transfers between residents and non-residents.**

Service transactions relate both to services supplied to non-residents (= revenues or sales/exports) and to services obtained from non-residents (= expenditures or purchases/imports). The declared revenues and expenditures constitute the service flows.

To be perfectly clear, **services** are divided into the following types of services:

- Transport of passengers
- Transport of goods
- Hire and renting of means of transport
- Transport auxiliary services
- Post, telecommunications and information services
- Information technology services (data processing services)
- Financial services, commissions and brokerage services
- Accounting, management, advertising and legal services
- Technical and scientific services
- Hire and renting of movable and immovable property not elsewhere included
- Insurances
- Royalties, licence fees and other intellectual property rights
- Audio-visual and personal services, culture and leisure
- Construction, assembly and industrial installations, in Belgium and abroad
- Business travel, seminars and tour operator services

- Services performed by non-resident workers (staff)
- Contract processing work, maintenance and repairs
- Purchase and sale of other services with abroad.

Each service category is then subdivided by type into separate service operations.

**Transfers** are divided into:

- Taxes, customs duties, VAT and excise duties
- Indemnities
- Allowances, gifts, subsidies
- Transfer amounts for sportsmen/women
- Subsidies for the financing of investment projects.

A transfer means a unilateral operation, by which one economic entity supplies resources to another agent without receiving any other resources in exchange, or without acquiring a claim.

You will find a complete list of all service transactions and transfers in section 4 (list of codes for services and transfers).

The following information should be supplied for any service transaction and transfer between a resident and a non-resident: country of the co-contracting party/country of the counterparty, currency, value of revenue and/or expenditure.

#### **Country of the co-contracting party/counterparty**

The country is identified by the 2-digit ISO 3166 code.

Special 2-digit codes are provided for international institutions.

#### **Currency**

The currency is identified by the 3-digit ISO 4217 code.

The most recent **list of country and currency codes** can be found at [www.nbb.be](http://www.nbb.be) > Statistics > Balance of payments > Declarations.

#### **Value**

In order to determine the value of your transactions per type of service, you can generally use the accounting data recording of your company. The value to be taken into account is the value the supplier enters in the purchaser's account, VAT included if it is invoiced by the co-contracting party. If no invoice is made out, you should declare the revenue or expenditure recorded in the accounts.

#### **Revenues**

This is the monetary value of the services sold to non-residents or transfers received from non-residents by your company

#### **Expenditures**

This is the monetary value of the services bought from non-residents or transfers effected in favour of non-residents by your company.

### 3.4.2 Instructions

You are supposed to mention the Gross value of revenue and expenditure according to the type of transaction, and not the net balance after any internal compensation with your counterparties.

All values are denominated **in units, without decimals or negative figures**.

An amount to be deducted from income has to be declared in the "**Expenses**" column. An amount to be deducted from expenses has to be declared in the "**Income**" column.

In the F01DGS declaration, the amounts deducted (credit notes, ...) must be listed for each heading not only under the ordinary heading, but also **separately** under the corresponding heading ending with **CN** (entitled "of which amounts deducted (credit notes, ...)").

Example:

10/01/2024: company A in Belgium receives from company B in Argentina an invoice for sea transport of passengers for the amount of 500.000 €

20/02/2024: company A in Belgium receives from company B in Argentina a credit note on the invoice of 01/2024 for an amount of 20.000 €

In the F01DGS declaration for January 2024, company A therefore indicates the following:

Period	Heading	Country code	Currency	Income amount	Expenses amount
01/2024	B2001	AR	EUR		500 000

For February 2024, company A indicates the following:

Period	Heading	Country code	Currency	Income amount	Expenses amount
02/2024	B2001	AR	EUR	20 000	
02/2024	B2001CN	AR	EUR	20 000	

The amounts deducted included in heading B2001 "Sea transport of passengers" on the income side must also be stated separately in the corresponding heading B2001CN on the income side.

These headings ending with CN are not applicable in the declaration F02CMS.

All revenue or expenditure relating to the same type of transaction with the same country and expressed in the same currency can be grouped and **all amounts could be transferred into euro (EUR)**.

Transactions with different countries have to be declared separately per country.

Transactions settled by means of a payment mandate given to a third party or on the basis of a re-invoicing or factoring procedure have also to be declared by your company, this according to the corresponding type of transaction.

If purchases and sales of service operations with abroad cannot be attributed to any of the services specifically defined, their revenue or expenditure value could be stated under the heading "Other services not defined elsewhere" (code X0003). In case of any doubt, please get in touch with your correspondent before mentioning data under this heading.

### 3.4.3 Data sources

Data on service and transfer transactions should preferably be obtained from your company's accounting. However, the standardised minimum accounting plan does not include all the details required to make out the declarations. A more detailed subdivision may provide a solution.

In the majority of cases, revenues refer to sale of services to non-resident customers and expenditures to purchase of services from non-resident suppliers. The address of the non-resident customer or supplier can be used to identify non-resident counterparties and their transactions with the aid of invoices or any other documentation.

Apparently, there are transactions which cannot be identified in this way. It should be possible to find a solution by referring to the appropriate expenditure and revenue headings.

**It is reminded that only transactions with non-residents should be included in the declaration.**

Annex 3 refers, where possible and purely as a guide, to the possible accounting headings for companies which cannot find a point of departure between the data required and the accounting data.

### 3.4.4 Special cases

#### 3.4.4.1 Shipping agents and related occupations

##### 3.4.4.1.1 TRANSACTIONS TO BE DECLARED BY THE SHIPPING AGENT

A shipping agent acting as an intermediary for a non-resident shipping company is providing a service for a non-resident, and the remuneration which he receives for that (generally in the form of a **commission**) should be declared as a transaction with abroad under revenues with transport auxiliary services.

If the shipping agent himself makes out invoices by order of a non-resident shipping company, he should also declare the **service for which he's acting as a mediator**. In this way, a shipping agent should declare the transport and other services, supplied through his mediation by a non-resident shipping company, as a service received from abroad, and record it as a cost (towards the non-resident shipping company) according to the type of service (transport and other services). If these transport and other services are supplied to a non-resident customer, they should furthermore also be declared as revenue by the shipping agent (besides the cost to be declared towards the non-resident shipping company), and this according to the type of service (transport and other services).

If a resident shipping agent acts as intermediary ("third party agent") between a non-resident shipping agent and a non-resident shipping company, the resident shipping agent should declare separately both the revenues and expenditures towards the two non-resident co-contracting parties. These are in fact gross movements which we need together with the correct geographical breakdown by country of co-contracting party or counterparty.

##### 3.4.4.1.2 TRANSACTIONS TO BE DECLARED BY THE SERVICE PURCHASER (CUSTOMER)

Where transport and other services are supplied to a resident customer through a resident shipping agent, the service purchaser (the customer) does not have to declare these transactions if the shipping agent himself makes out the invoices by order of the non-resident shipping company, since the resident shipping agent is counterparty.

Resident customers making appeal to transport services should check from whom they receive the invoice. If the invoice is on behalf of a resident shipping agent or carrier, the customer does not need to declare this transaction (the transport service).

If **the invoice is on behalf of a non-resident**, the customer does have to declare this transaction (the transport service), and this according to the type of service (transport).

##### 3.4.4.1.3 TRANSACTIONS TO BE DECLARED BY A RESIDENT SHIPPING COMPANY

The resident shipping company has to declare its transactions with non-residents, both those settled directly by the non-resident customer and those settled by a non-resident intermediary.

#### 3.4.4.2 Agencies of non-resident airline agencies

##### 3.4.4.2.1 TRANSACTIONS TO BE DECLARED BY THE AGENCY OF A NON-RESIDENT AIRLINE

Local sales of air tickets form an important part of the activities of local agencies acting for non-resident airlines. From that point of view, these transactions concern (uninvoiced) revenues realised on residents. However, these tickets are sold by order of the non-resident parent company and include a cost for the local agency of the non-resident airline. It is in fact this last transaction, i.e. **the total ticket sales amount in Belgium**, that should be declared at the gross value as a cost for the agency in Belgium towards the non-resident airline under the corresponding code (transport of passengers by air), even if the payments or the administrative processing of the ticket sales take place through a clearing company (e.g. IATA).

The **transport of goods (cargo) for resident customers** supplied through the local agency in Belgium of a non-resident airline forms a cost as well for the local agency in relation to the non-resident airline, if the invoice is

headed with the name and address of the agency in Belgium. In that case, it should also be declared by the local agency, even if the payments or the administrative processing of the invoicing take place through a clearing company (e.g. IATA CASS).

#### 3.4.4.2.2 TRANSACTIONS TO BE DECLARED BY THE SERVICE PURCHASER (CUSTOMER)

Resident customers making appeal to transport services should check from whom they receive the invoice.

If the **invoice is made out in the name of a resident agency of a non-resident airline or in the name of a resident carrier**, the customer should not declare this transaction.

If the **invoice is made out by a non-resident**, the customer should declare this transaction under the corresponding heading.

The purchase of tickets with an agency in Belgium of a non-resident airline should not be declared.

#### 3.4.4.2.3 TRANSACTIONS TO BE DECLARED BY A RESIDENT AIRLINE ACCORDING TO BELGIAN LAW

Resident airlines according to Belgian law are required to declare their transactions with non-residents, including activities arranged through their agencies abroad (tickets and cargo).

## 4. List of codes for services and transfers

In the F01DGS declaration (not in the F02CMS declaration), for each code there is a corresponding subcode ending with CN under which the amounts deducted (credit notes, ...) should be mentioned again separately.

For example, the amounts deducted included in code B2001 "Sea transport of passengers" on the income side should also be stated separately under the corresponding code B2001CN on the income side.

Reminder: an amount to be deducted from income has to be declared in the "Expenses" column. An amount to be deducted from expenses has to be declared in the "Income" column.

### 4.1 Transport of passengers

B2001	Transport of passengers by sea
B2101	Transport of passengers by air
B2201	Transport of passengers by rail
B2301	Transport of passengers by road
B1101	Transport of passengers by various combined modes
C0302	Trips outside their country of origin by travellers staying or holidaying abroad
C0303	Cruises

### 4.2 Transport of goods

B0001	Transport of goods by sea
B0101	Transport of goods by air
B0201	Transport of goods by rail
B0301	Transport of goods by road
B0401	Transport of goods by inland waterway
B1102	Transport of goods by various combined modes
B1200	Launch of satellites and transport of goods in space
B1001	Transport of goods by pipeline
B1002	Transport of electricity
B0003	Relocation of oil rigs, floating cranes and dredgers

### 4.3 Hire and renting of means of transport

B2002	Renting of ships with crew for the transport of passengers
B2102	Renting of aircraft with crew for the transport of passengers
B2202	Renting of railway rolling material with crew for the transport of passengers
B2302	Renting of cars and coaches with driver for the transport of passengers
B2401	Renting of inland waterway vessels with crew for the transport of passengers
C0301	Renting of cars without driver for the transport of passengers
F6001	Renting of means of transport other than cars without driver or crew for the transport of passengers
F6301	Financial leasing of means of passenger transport

B0002	Renting of ships with crew for the transport of goods
B0102	Renting of aircraft with crew for the transport of goods
B0202	Renting of railway rolling material with crew for the transport of goods
B0302	Renting of lorries with driver for the transport of goods
B0402	Renting of inland waterway vessels with crew for the transport of goods
F6002	Renting of any means of transport without driver or crew for the transport of goods
F6302	Financial leasing of means of goods transport

#### 4.4 Transport auxiliary services

B3000	Sea transport auxiliary services
B3100	Air transport auxiliary services
B3200	Rail transport auxiliary services
B3300	Road transport auxiliary services
B3400	Auxiliary services for inland waterway transport
B4000	Auxiliary services for other means of transport
E0003	Repairs to transport infrastructure
A4200	Purchase and sale of fuel and supplies
A0200	Purchase and sale of aircraft and ships registered under a foreign flag

#### 4.5 Post, telecommunications and information services

D0001	Postal services
F5001	Financial services supplied by mail handling companies
D0002	Messaging services
D1000	Telecommunication services
G1001	Press agency services
G1002	Other information services

Specifically for BPOST:

L0011, L0022 and L0023: Postal orders, provisions, money transfers (respectively concerning: international money order, incoming, outgoing).

#### 4.6 Information technology services

G0001	Information technology services
F6003	Operational leasing and hire of computer hardware
F6303	Financial leasing of computer hardware

#### 4.7 Financial services, commissions and brokerage

F5002	Financial services, excluding insurance-related services and those provided by mail-handling companies
H0000	Commission and brokerage services relating to trade

## 4.8 Accounting, management, advertising and legal services

H1000	Legal services
H1100	Auditing, accounting, tax advice and secretarial work
H1500	Business and management consultancy, public relations
H2000	Advertising, market research and opinion polls
H7000	Services and operating expenses relating to associated non-resident enterprises (intercompany)
L1000	Transit invoicing of severance pay etc. between associated enterprises due to restructuring

## 4.9 Technical and scientific services

H3000	Research and development services
H4001	Architecture services
H4002	Engineering services
H4003	Scientific services and other technical services
H5000	Waste processing, pollution clean-up and environmental services
H5101	Agricultural and mining services
H5102	On-site processing

## 4.10 Hire and renting of movable and immovable property not elsewhere classified

F6004	Operational leasing and hire of movable property other than means of transport and computer hardware
F6304	Financial leasing of movable property other than means of transport and computer hardware
F6005	Renting of immovable property in Belgium to international institutions
F6006	Renting of immovable property in Belgium to non-resident companies other than international institutions
F6007	Renting of immovable property abroad with non-resident counterparties

## 4.11 Insurances

F0001	Premiums for life insurance, excluding pension fund contributions
F0002	Pension fund contributions
F1000	Premiums for freight insurances against theft, damage or loss of cargo
F2000	Premiums for all other types of direct insurance
F3000	Reinsurance premiums
F4000	Commission, valuations, estimates and other insurance- and reinsurance-related services
F0100	Interest and capital arising from life insurances, capitalisation insurances, group insurances, savings insurances and pension funds
F1100	Reimbursements and compensations relating to freight insurance
F2100	Reimbursements and compensations relating to all other types of direct insurance
F3100	Reinsurance claims

## 4.12 Royalties, licence fees and other intellectual property rights

G5000	Franchise fees and similar fees for the use of registered trade marks
G6000	Royalties and licence fees for the use of patents, copyrights and industrial processes and designs and licences for reproduction and distribution
G7000	Acquisition or assignment of property rights for franchises and registered trade marks
G8000	Acquisition or assignment of green electricity certificates, heat power certificates, origin warranties and CO <sub>2</sub> emission rights
G8500	Acquisition or assignment of property rights for patents, copyrights and industrial processes and designs



#### 4.13 Audio-visual and personal services, culture and leisure

H8000	Audio-visual and related services
H9000	Educational services provided remotely or abroad
C9000	Educational services delivered to non-resident students in Belgium
H9100	Health-related services provided remotely or abroad
C9100	Health services delivered to non-resident patients in Belgium
H9200	Cultural and leisure services provided remotely or abroad
C0304	Cultural and leisure services such as purchase and sale of admission tickets to non-residents for shows, events and concerts taking place in Belgium
H9300	Other personal services and membership fees

#### 4.14 Construction, assembly and industrial installations in Belgium

E0301	Construction services running less than one year carried out on a site in Belgium by non-residents + subcontracting contracts
M5001	Construction services running for more than one year carried out in Belgium, by non-residents + subcontracting contracts
M9900	Construction work carried out on a site in Belgium by a resident contractor on behalf of a non-resident contracting authority, excluding subcontracting contracts

#### 4.15 Construction, assembly and industrial installations abroad

E0001	Construction services running less than one year carried out abroad by residents + subcontracting contracts
M1001	Construction services running more than one year carried out abroad by residents + subcontracting contracts
X0002	Goods dispatched from Belgium to a foreign site, the value of the goods being included in the total value of the construction contract
E0002	Goods and services (other than sub-contracting services), purchased locally, their value being included in the total value of the construction contract
M4900	Construction work carried out on a foreign site by a non-resident contractor on behalf of a resident contracting authority, excluding subcontracting contracts

#### 4.16 Business travel, seminars and tour operator services

C0000	Costs for participating in seminars and symposiums
C0003	Sojourn expenses for business travel abroad
C0401	Purchase and sale of accommodation, meals, cultural, leisure and sports services, cruises and excursions abroad (for tour operators)
C0402	Purchase and sale of package tours (transport + stay) abroad (for tour operators)
B2003	Purchase and sale of tickets for cross-border transport of passengers by sea transport (for tour operators)
B2103	Purchase and sale of tickets for cross-border transport of passengers by air transport (for tour operators)
B2203	Purchase and sale of tickets for cross-border transport of passengers by rail transport (for tour operators)
B2303	Purchase and sale of tickets for cross-border transport of passengers by road transport (for tour operators)
B1103	Purchase and sale of tickets for cross-border transport of passengers by various combined modes (for tour operators)

#### 4.17 Services performed by non-resident workers (staff)

K9000 Remunerations of non-resident staff, including social security and pension fund contributions

#### 4.18 Taxes, customs duties, VAT and excise duties

L3001 Tax, customs duty and fines paid to or refunded by non-resident public authorities

L3002 VAT and excise duty settlements with abroad

#### 4.19 Indemnities

L4001 Indemnities for the cancellation, break-off or non-execution of contracts

L4002 Indemnities for copying patents, trademarks or manufacturing processes

#### 4.20 Allowances, gifts, subsidies and transfer fees for sportsmen/women

L4003 Allowances, gifts and subsidies

G9000 Transfer fees for sportsmen/women

L0000 Subsidies for the financing of investment projects

#### 4.21 Contract processing work, maintenance and repairs

A2300 On contract processing of goods, if the gross transport before or after the processing of these goods has not been declared as such to Intrastat, Extrastat and customs

A2301 On contract processing of goods, if the gross transport before or after the processing of these goods has been declared as such to Intrastat, Extrastat and customs

A3300 Maintenance and repair services, with on-site technical support

A3301 Maintenance and repair services, with the goods concerned being imported or exported

#### 4.22 Purchase and sale of other services with abroad

H6100 Services of social secretary's offices and (temporary) employment agencies

H6200 Security and investigation services

H6300 Translation and interpreting services

H6400 Photographic services, print-outs

H6500 Cleaning of buildings

H6600 Call centre services

H6700 Real estate management services

X0003 Services not specified elsewhere

# Annex 1: Nomenclature of services and transfers

## 1.1 Transport of passengers

CODE	SERVICE AND DESCRIPTION
<b>B2001</b>	<p><b>Transport of passengers by sea</b></p> <p><u>includes:</u></p> <ul style="list-style-type: none"> <li>— cross-border transport of passengers</li> <li>— transport as part of a holiday or package travel</li> <li>— supplement charge for transport of (additional) luggage, any possible vehicles</li> <li>— purchase by passengers on board of food, drinks and other goods</li> <li>— inland transport of passengers by a non-resident carrier</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— trips outside their country of origin by travellers staying abroad (code C0302)</li> <li>— cruises (code C0303)</li> <li>— renting of ships with crews for passengers transport (code B2002) or without crew (code F6001)</li> <li>— financial leasing of ships (code F6301)</li> <li>— purchase and sale of fuel and supplies (code A4200)</li> </ul>
<b>B2101</b>	<p><b>Transport of passengers by air</b></p> <p><u>includes:</u></p> <ul style="list-style-type: none"> <li>— cross-border transport of passengers</li> <li>— transport as part of a holiday or package travel</li> <li>— supplement charge for transport of (additional) luggage</li> <li>— purchase by passengers on board of food, drinks and other goods</li> <li>— inland transport of passengers by a non-resident carrier</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— trips outside their country of origin by travellers staying abroad (code C0302)</li> <li>— hire of aircrafts with crew for passengers transport (code B2102) or without crew (code F6001)</li> <li>— financial leasing of aircrafts (code F6301)</li> <li>— purchase and sale of fuel and supplies (code A4200)</li> </ul>

CODE	SERVICE AND DESCRIPTION
<b>B2201</b>	<p><b>Transport of passengers by rail</b></p> <p><u>includes:</u></p> <ul style="list-style-type: none"> <li>— cross-border transport of passengers</li> <li>— transport as part of a holiday or package travel</li> <li>— supplement charge for transport of (additional) luggage</li> <li>— purchase by passengers on board of food, drinks and other goods</li> <li>— inland transport of passengers by a non-resident carrier</li> </ul> <p>NB: transactions between railway companies are recorded on a gross basis (without compensation).</p> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— trips outside their country of origin by travellers staying abroad (code C0302)</li> <li>— hire of railway rolling material with crew for transport of passengers (code B2202) or without crew (code F6001)</li> <li>— financial leasing of railway rolling material for transport of passengers (code F6301)</li> <li>— purchase and sale of fuel and supplies (code A4200)</li> </ul>
<b>B2301</b>	<p><b>Transport of passengers by road</b></p> <p><u>includes:</u></p> <ul style="list-style-type: none"> <li>— cross-border transport of passengers</li> <li>— transport as part of a holiday or package travel</li> <li>— supplement charge for transport of (additional) luggage</li> <li>— purchase by passengers of food, drinks and other goods during transport</li> <li>— inland transport of passengers by a non-resident carrier</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— trips outside their country of origin by travellers staying abroad (code C0302)</li> <li>— hire of means of road transport with driver for transport of passengers (code B2302) or without driver (cars: code C0301, other means of transport: code F6001)</li> <li>— purchase and sale of fuel and supplies (code A4200)</li> <li>— financial leasing of means of road transport for transport of passengers (code F6301)</li> </ul>
<b>B1101</b>	<p><b>Transport of passengers by various combined modes</b></p> <p>Use only if breakdown by transport mode cannot be precisely determined.</p> <p><u>Includes:</u></p> <ul style="list-style-type: none"> <li>— cross-border transport of passengers</li> <li>— transport as part of a holiday or package travel</li> <li>— supplement charge for transport of (additional) luggage, any possible vehicles</li> <li>— purchase by passengers of food, drinks and other goods during transport</li> <li>— inland transport of passengers by a non-resident carrier</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— trips outside their country of origin by travellers staying abroad (code C0302)</li> <li>— hire of means of transport with driver or crew for transport of passengers (ships: code B2002; aircrafts: code B2102; railway rolling material: code B2202; cars and coaches: code B2302; inland waterway vessels: code B2401) or without driver or crew (cars: code C0301; other means of transport: code F6001)</li> <li>— financial leasing of means of transport for transport of passengers (code F6301)</li> <li>— purchase and sale of fuel and supplies (code A4200)</li> </ul>
<b>C0302</b>	<p><b>Trips outside their country of origin by travellers staying abroad</b></p> <p>Transport of travellers who, during their stay, travel in a country other than their own or travel towards a country other than their own.</p>
<b>C0303</b>	<p><b>Cruises</b></p>

## 1.2 Transport of goods

CODE	SERVICE AND DESCRIPTION
<b>B0001</b>	<p><b>Transport of goods by sea</b></p> <p><u>includes transport relating to:</u></p> <ul style="list-style-type: none"> <li>— import and export of goods and international trade of goods</li> <li>— transit of goods via Belgium (transit trade)</li> <li>— transport of goods in other countries (cross trade)</li> <li>— transport of mail on behalf of postal services and courier companies</li> <li>— inland transport of goods by a non-resident carrier</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— transport of goods by pipeline (code B1001) and transmission of electricity (code B1002)</li> <li>— relocation of platforms, floating cranes and dredgers (code B0003)</li> <li>— hire of ships with crew for the transport of goods (code B0002) or without crew (code F6002)</li> <li>— financial leasing of ships (code F6302)</li> <li>— purchase and sale of fuel and supplies (code A4200)</li> <li>— freight insurances (premiums: code F1000; claims: code F1100)</li> <li>— courier services (code D0002)</li> </ul>
<b>B0101</b>	<p><b>Transport of goods by air</b></p> <p><u>includes transport relating to:</u></p> <ul style="list-style-type: none"> <li>— import and export of goods and international trade of goods</li> <li>— transit of goods via Belgium (transit trade)</li> <li>— transport of goods via other countries (cross trade)</li> <li>— transport of mail on behalf of postal services and courier companies</li> <li>— inland transport of goods by a non-resident carrier</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— launch of satellites and transport of goods in space (code B1200)</li> <li>— hire of aircrafts with crew for the transport of goods (code B0102) or without crew (code F6002)</li> <li>— financial leasing of aircrafts (code F6302)</li> <li>— purchase and sale of fuel and supplies (code A4200)</li> <li>— freight insurances (premiums: code F1000; claims: code F1100)</li> <li>— courier services (code D0002)</li> </ul>
<b>B0201</b>	<p><b>Transport of goods by rail</b></p> <p><u>includes transport relating to:</u></p> <ul style="list-style-type: none"> <li>— import and export of goods and international trade of goods</li> <li>— transit of goods via Belgium (transit trade)</li> <li>— transport of goods in other countries (cross trade)</li> <li>— transport of mail on behalf of postal services and courier companies</li> <li>— inland transport of goods by a non-resident carrier</li> </ul> <p>Transactions between railway companies are recorded on a gross basis (i.e. without compensation).</p> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— hire of railway rolling material with crew for the transport of goods (code B0202) or without crew (code F6002)</li> <li>— financial leasing of railway rolling material (code F6302)</li> <li>— freight insurances (premiums: code F1000; claims: code F1100)</li> <li>— courier services (code D0002)</li> </ul>

CODE	SERVICE AND DESCRIPTION
<b>B0301</b>	<p><b>Transport of goods by road</b></p> <p><u>includes transport relating to:</u></p> <ul style="list-style-type: none"> <li>— import and export of goods and international trade of goods</li> <li>— transit of goods via Belgium (transit trade)</li> <li>— transport of goods in other countries (cross trade)</li> <li>— transport of mail on behalf of postal services and courier companies</li> <li>— inland transport of goods by a non-resident carrier</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— transport of goods by pipeline (code B1001) and transmission of electricity (code B1002)</li> <li>— hire of lorries with driver for transport of goods (code B0302) or without driver (code F6002)</li> <li>— financial leasing of lorries (code F6302)</li> <li>— purchase and sale of fuel and supplies (code A4200)</li> <li>— freight insurances (premiums: code F1000; claims: code F1100)</li> <li>— courier services (code D0002)</li> </ul>
<b>B0401</b>	<p><b>Transport of goods by inland waterway</b></p> <p><u>includes transport relating to:</u></p> <ul style="list-style-type: none"> <li>— import and export of goods and international trade of goods</li> <li>— transit of goods via Belgium (transit trade)</li> <li>— transport of goods via other countries (cross trade)</li> <li>— transport of mail on behalf of postal services and courier companies</li> <li>— inland transport of goods by a non-resident carrier</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— relocation of platforms, floating cranes and dredgers (code B0003)</li> <li>— hire of inland waterway vessels for transport of goods with crew (code B0402) or without crew (code F6002)</li> <li>— financial leasing of inland waterway vessels (code F6302)</li> <li>— purchase and sale of fuel and supplies (code A4200)</li> <li>— freight insurances (premiums: code F1000; claims: code F1100)</li> <li>— courier services (code D0002)</li> </ul>
<b>B1102</b>	<p><b>Transport of goods by various combined modes</b></p> <p>Only use if breakdown by transport mode cannot be precisely determined.</p> <p><u>includes transport relating to:</u></p> <ul style="list-style-type: none"> <li>— import and export of goods and international trade of goods</li> <li>— transit of goods via Belgium (transit trade)</li> <li>— transport of goods in other countries (cross trade)</li> <li>— transport of mail on behalf of postal services and courier companies</li> <li>— inland transport of goods by a non-resident carrier</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— hire and renting of means of transport of goods with driver or crew (ships: code B0002; aircrafts: code B0102; railway rolling material: code B0202; lorries: code B0302; inland waterway vessels: code B0402) or without driver or crew (code F6002)</li> <li>— financial leasing of means of transport (code F6302)</li> <li>— purchase and sale of fuel and provisions (code A4200)</li> <li>— freight insurances (premiums: code F1000; claims: code F1100)</li> <li>— courier services (code D0002)</li> </ul>
<b>B1200</b>	<b>Launch of satellites and transport of goods in space</b>

CODE	SERVICE AND DESCRIPTION
<b>B1001</b>	<b>Transport of goods by pipeline</b> With regard to transport of goods by pipeline, such as transport of oil, water and gas. It refers purely to the transport service and not to the value of goods transported.
<b>B1002</b>	<b>Transmission of electricity</b> With regard to the transmission of high-tension electrical energy through a group of interconnected lines and related equipment, between points of supply and points where it is converted into a lower tension for supply to consumers or to other electrical systems. It simply refers to the transmission service and not to the value of the electricity transmitted, as far as transmission services can be separated from production and distribution services.
<b>B0003</b>	<b>Relocation of platforms, floating cranes and dredgers</b>

### 1.3 Hire of means of transport

CODE	SERVICE AND DESCRIPTION
<b>B2002</b>	<b>Hire of ships with crew for transport of passengers</b> <u>does not include:</u> <ul style="list-style-type: none"> <li>— hire of ships <b>without</b> crew for transport of passengers (code F6001)</li> <li>— financial leasing of ships for transport of passengers (code F6301)</li> </ul>
<b>B2102</b>	<b>Hire of aircrafts with crew for the transport of passengers</b> <u>does not include:</u> <ul style="list-style-type: none"> <li>— hire of aircrafts <b>without</b> crew for transport of passengers (code F6001)</li> <li>— financial leasing of aircrafts for transport of passengers (code F6301)</li> </ul>
<b>B2202</b>	<b>Hire of railway rolling material with crew for transport of passengers</b> <u>does not include:</u> <ul style="list-style-type: none"> <li>— hire of railway rolling material <b>without</b> crew for transport of passengers (code F6001)</li> <li>— financial leasing of railway rolling material for transport of passengers (code F6301)</li> </ul>
<b>B2302</b>	<b>Renting of cars and coaches with driver for transport of passengers</b> <u>does not include:</u> <ul style="list-style-type: none"> <li>— renting of cars and coaches <b>without</b> driver for transport of passengers (cars: code C0301, coaches: code F6001).</li> <li>— financial leasing of cars and coaches for transport of passengers (code F6301)</li> </ul>
<b>B2401</b>	<b>Renting of inland waterway vessels with crew for transport of passengers</b> <u>does not include:</u> <ul style="list-style-type: none"> <li>— renting of inland waterway vessels <b>without</b> crew for transport of passengers (code F6001)</li> <li>— financial leasing of inland waterway vessels for transport of passengers (code F6301)</li> </ul>
<b>C0301</b>	<b>Renting of cars without driver for transport of passengers</b> Including operational leasing or exploitation leasing. <u>does not include:</u> <ul style="list-style-type: none"> <li>— renting of cars <b>with</b> drivers for the transport of passengers (code B2302)</li> <li>— financial leasing of cars for the transport of passengers (code F6301)</li> </ul>
<b>F6001</b>	<b>Renting of means of transport other than cars without driver or crew for transport of passengers</b> Including operational leasing or operating leases. <u>does not include:</u> <ul style="list-style-type: none"> <li>— renting of means of transport other than cars <b>with</b> driver or crew for transport of passengers (ships: code B2002; aircrafts: code B2102; railway rolling material: code B2202; coaches: code B2302; inland waterway vessels: code B2401)</li> <li>— financial leasing of means of transport for the transport of passengers (code F6301)</li> </ul>
<b>F6301</b>	<b>Financial leasing of means of transport for passengers</b> This transaction is in fact not a service but a credit agreement.



CODE	SERVICE AND DESCRIPTION
<b>B0002</b>	<b>Renting of ships with crew for transport of goods</b> <u>does not include:</u> <ul style="list-style-type: none"> <li>– renting of ships <b>without</b> crew for transport of goods (code F6002)</li> <li>– financial leasing of ships for transport of goods (code F6302)</li> </ul>
<b>B0102</b>	<b>Renting of aircrafts with crew for transport of goods</b> <u>does not include:</u> <ul style="list-style-type: none"> <li>– Renting of aircrafts <b>without</b> crew for transport of goods (code F6002)</li> <li>– financial leasing of aircrafts for transport of goods (code F6302)</li> </ul>
<b>B0202</b>	<b>Hire of railway rolling material with crew for transport of goods</b> <u>does not include:</u> <ul style="list-style-type: none"> <li>– hire of railway rolling material <b>without</b> crew for transport of goods (code F6002)</li> <li>– financial leasing of railway rolling material for transport of goods (code F6302)</li> </ul>
<b>B0302</b>	<b>Renting of lorries with driver for transport of goods</b> <u>does not include:</u> <ul style="list-style-type: none"> <li>– renting of lorries <b>without</b> driver for transport of goods (code F6002)</li> <li>– financial leasing of lorries for transport of goods (code F6302)</li> </ul>
<b>B0402</b>	<b>Renting of inland waterway vessels with crew for transport of goods</b> <u>does not include:</u> <ul style="list-style-type: none"> <li>– renting of inland waterway vessels <b>without</b> crew for transport of goods (code F6002)</li> <li>– financial leasing of inland waterway vessels for transport of goods (code F6302)</li> </ul>
<b>F6002</b>	<b>Renting of any means of transport without driver or crew for transport of goods</b> Including operational leasing or exploitation leasing. <u>does not include:</u> <ul style="list-style-type: none"> <li>– renting of means of transport <b>with</b> driver or crew for transport of goods (ships: code B0002; aircrafts: code B0102; railway rolling material: code B0202; lorries: code B0302; inland waterway vessels: code B0402)</li> <li>– financial leasing of means of transport for transport of goods (code F6302)</li> </ul>
<b>F6302</b>	<b>Financial leasing of means of transport for transport of goods</b> This transaction is in fact not a service but a credit agreement.

## 1.4 Transport auxiliary services

CODE	SERVICE AND DESCRIPTION
<b>B3000</b>	<p><b>Sea transport auxiliary services</b></p> <p><u>includes:</u></p> <ul style="list-style-type: none"> <li>— freight handling (loading and unloading of goods)</li> <li>— storage of goods</li> <li>— packaging of goods</li> <li>— towing, pilotage, navigation aid and traffic control</li> <li>— operational services in ports</li> <li>— cleaning of transport equipment</li> <li>— salvage and rescue operations, transport intermediation</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— purchase and sale of fuel and supplies (code A4200)</li> <li>— purchase and sale of ships recorded under a foreign flag (code A0200)</li> <li>— repairs to port facilities (code E0003)</li> <li>— maintenance and repair of ships (code A3300 or code A3301)</li> </ul>
<b>B3100</b>	<p><b>Air transport auxiliary services</b></p> <p><u>includes:</u></p> <ul style="list-style-type: none"> <li>— freight handling (loading and unloading of goods)</li> <li>— storage of goods</li> <li>— packaging of goods</li> <li>— navigation aid and traffic control</li> <li>— operational services in airports</li> <li>— cleaning of transport equipment</li> <li>— salvage and rescue operations, transport intermediation</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— purchase and sale of fuel and supplies (code A4200)</li> <li>— purchase and sale of aircrafts recorded under a foreign flag (code A0200)</li> <li>— repair of airport facilities (code E0003)</li> <li>— maintenance and repair of aircrafts (code A3300 or code A3301)</li> </ul>
<b>B3200</b>	<p><b>Rail transport auxiliary services</b></p> <p><u>includes:</u></p> <ul style="list-style-type: none"> <li>— freight handling (loading and unloading of goods)</li> <li>— storage of goods</li> <li>— packaging of goods</li> <li>— towing and traffic control services</li> <li>— operational services in railway stations</li> <li>— cleaning of transport equipment</li> <li>— salvage and rescue operations, transport intermediation</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— purchase and sale of fuel and supplies (code A4200)</li> <li>— repair of railway facilities (code E0003)</li> <li>— maintenance and repair of railway rolling material (code A3300 or code A3301)</li> </ul>

CODE	SERVICE AND DESCRIPTION
<b>B3300</b>	<p><b>Road transport auxiliary services</b></p> <p><u>includes:</u></p> <ul style="list-style-type: none"> <li>— freight handling (loading and unloading of goods)</li> <li>— storage of goods</li> <li>— packaging of goods</li> <li>— towing services</li> <li>— tollage</li> <li>— operational services in garages, depots, service stations, etc.</li> <li>— cleaning of transport equipment</li> <li>— salvage and rescue operations, transport intermediation</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— purchase and sale of fuel and supplies (code A4200)</li> <li>— maintenance and repair of transport equipment (code A3300 or code A3301)</li> </ul>
<b>B3400</b>	<p><b>Auxiliary services for inland waterway transport</b></p> <p><u>includes:</u></p> <ul style="list-style-type: none"> <li>— freight handling (loading and unloading of goods)</li> <li>— storage of goods</li> <li>— packaging of goods</li> <li>— towing, piloting, navigation aid and traffic control</li> <li>— operational services in ports</li> <li>— cleaning of transport equipment</li> <li>— salvage and rescue operations, transport intermediation</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— purchase and sale of fuel and supplies (code A4200)</li> <li>— purchase or sale of ships recorded under a foreign flag (code A0200)</li> <li>— repair of port facilities (code E0003)</li> <li>— maintenance and repair of inland waterway vessels (code A3300 or code A3301)</li> </ul>
<b>B4000</b>	<p><b>Auxiliary services for other modes of transport</b></p> <p>Only to be used if the auxiliary service cannot be assigned to a specific sort of transport.</p> <p><u>includes:</u></p> <ul style="list-style-type: none"> <li>— freight handling (loading and unloading of goods)</li> <li>— storage of goods</li> <li>— packaging of goods</li> <li>— towing, piloting, navigation aid and traffic control</li> <li>— operational services in ports, airports, stations, garages, etc.</li> <li>— cleaning of transport equipment</li> <li>— salvage and rescue operations, transport intermediation</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— purchase and sale of fuel and supplies (code A4200)</li> <li>— repair of transport facilities and transport infrastructure (code E0003)</li> <li>— maintenance and repair of transport equipment (code A3300 or code A3301)</li> </ul>
<b>E0003</b>	<p><b>Repair of transport infrastructure</b></p> <p>Although, in methodological terms, the repair of transport facilities or infrastructure belongs to construction, this service has been classified for practical reasons under the transport auxiliary services heading, due to its link with transport, but with a separate code so that it can be booked under the methodologically correct heading when data are processed.</p>

CODE	SERVICE AND DESCRIPTION
<b>A4200</b>	<p><b>Purchase and sale of fuel and supplies</b></p> <p>This concerns provisioning goods (bunkering) and is not a service. Due to its link with transport, this transaction has been classified under the group of transport auxiliary services but with a separate code, so that it can be booked under the methodologically correct heading when data are processed.</p>
<b>A0200</b>	<p><b>Purchase and sale of aircrafts and ships recorded under a foreign flag</b></p> <p>This concerns the purchase and sale of aircrafts and ships which are not registered in Belgium and therefore are not subject to a declaration concerning the crossing of national borders (customs or Intrastat declaration).</p> <p>These are in fact transactions of goods which, due to their link with transport, have been classified under the transport auxiliary services heading in order to be able to record them, but with a separate code, so that they can be booked under the methodologically correct heading when data are processed.</p>

## 1.5 Post, telecommunications and information services

CODE	SERVICE AND DESCRIPTION	
D0001	<b>Postal services</b> <u>includes:</u> <ul style="list-style-type: none"><li>— collection and delivery of letters, newspapers, periodicals, brochures, printed matter, small packages and parcels by mail-handling companies</li><li>— sale of stamps and other counter services</li></ul> <u>does not include:</u> <ul style="list-style-type: none"><li>— carriage of mail by order of postal services and courier companies, subcontracted to transport companies (sea transport: code B0001; air transport: code B0101; rail transport: code B0201; road transport: code B0301; inland waterway transport: code B0401; combined means of transport: code B1102)</li><li>— financial services supplied by mail-handling companies (code F5001)</li><li>— courier services (code D0002)</li></ul>	
L0011	<b>Postal orders, provisions, money transfers (international money order)</b>	<b>Specific headings for BPOST (La Poste)</b>
L0022	<b>Postal orders, provisions, money transfers (incoming)</b>	
L0023	<b>Postal orders, provisions, money transfers (outgoing)</b>	
F5001	<b>Financial services supplied by mail-handling companies</b> This refers to financial intermediation, financial management and auxiliary services.	
D0002	<b>Messaging services</b> <u>includes:</u> <ul style="list-style-type: none"><li>— collection and delivery of letters, newspapers, periodicals, brochures, printed matter, small packages and parcels</li><li>— door-to-door delivery and express delivery (e.g. collection or delivery "on demand", subject to a time limit, by delivery and courier companies)</li></ul> <u>does not include:</u> <ul style="list-style-type: none"><li>— postal services (code D0001)</li><li>— carriage of mail by order of postal services and courier companies, subcontracted to transport companies (sea transport: code B0001; air transport: code B0101; rail transport: code B0201; road transport: code B0301; inland waterway transport: code B0401; combined means of transport: code B1102)</li></ul>	

CODE	SERVICE AND DESCRIPTION
<b>D1000</b>	<p><b>Telecommunication services</b></p> <p>Hire and use of all telecommunication and data exchange facilities: transmission of information by telephone, telex, telegram, fax, cable, radio and television, satellite, electronic mail, internet, etc.</p> <p><u>includes among other things:</u></p> <ul style="list-style-type: none"> <li>— professional network services</li> <li>— teleconferences</li> <li>— auxiliary services</li> <li>— internet facilities and other on-line access services</li> <li>— operational leasing and hire of telecommunication lines</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— installation of telephone network equipment (see 14. or 15. Construction, assembly and industrial installations)</li> <li>— database services and IT services giving access to data on database servers and permitting the processing of those data (code G1002)</li> </ul>
<b>G1001</b>	<p><b>Press agency services</b></p> <p>Relates to the delivery of news reports, news photos and articles by press agencies to the media</p> <p><u>includes among other things:</u></p> <ul style="list-style-type: none"> <li>— purchase or sale of exclusive information</li> <li>— fees paid to freelance journalists and freelance photographers</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— subscriptions to newspapers, periodicals, including electronic and other on-line news services (code G1002)</li> <li>— services concerning databases (database design, data storage and dissemination, browsers for the internet) (code G1002)</li> <li>— library and archive services (code G1002)</li> <li>— downloaded material other than software or audio-visual and related products (code G1002)</li> </ul>
<b>G1002</b>	<p><b>Other information services</b></p> <p>Services relating to information. Other information services than press agency services.</p> <p><u>includes among other things:</u></p> <ul style="list-style-type: none"> <li>— subscriptions to newspapers, periodicals, including electronic and other on-line news services</li> <li>— services concerning databases (database design, data storage and dissemination, browsers for the internet)</li> <li>— library and archive services</li> <li>— downloaded material other than software or audio-visual and related products</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— services provided by press agencies (code G1001)</li> </ul>

## 1.6 Information technology services

CODE	SERVICE AND DESCRIPTION
<b>G0001</b>	<p><b>IT services</b></p> <p>Services relating to computer hardware, software and data processing.</p> <p><u>includes among other things:</u></p> <ul style="list-style-type: none"> <li>— advice and implementation</li> <li>— management of computers and peripherals</li> <li>— IT tool management support</li> <li>— analysis, design and programming of systems ready for use</li> <li>— support and training</li> <li>— data processing, such as data entry and tabulating</li> <li>— web page hosting services</li> <li>— development, production, supply and documenting of <b>customised software</b> (as well as its associated user's licence)</li> <li>— electronically delivered (e.g. downloaded) <b>non-customised software</b> (i.e. mass production) (as well as its associated user's licence)</li> <li>— acquisition or assignment of software property rights</li> <li>— <b>non-customised software</b> (i.e. mass production) on physical media (DVD, CD-ROM) <b>with a user's licence payable in regular instalments.</b></li> <li>— maintenance and repair with regard to computer hardware, software and data processing</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— operational leasing and hire of computer hardware (code F6003)</li> <li>— financial leasing of computer hardware (code F6303)</li> <li>— database services (code G1002)</li> <li>— licences for the reproduction and distribution of <b>software</b> and audio-visual products (code G6000)</li> <li>— <b>non-customised software</b> (mass production) on physical media (DVD, CD-ROM) with a <b>permanent user's licence</b> and a <b>one-off payment</b> (this is not a service, but a good)</li> </ul>
<b>F6003</b>	<p><b>Operational leasing and hire of computer hardware</b></p> <p>Hire of computer hardware (computers and peripherals) including operational leasing or exploitation leasing.</p> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— operational leasing and hire of telecommunication lines (code D1000)</li> <li>— financial leasing of computer hardware (code F6303)</li> </ul>
<b>F6303</b>	<p><b>Financial leasing of computer hardware</b></p> <p>As a matter of fact, this transaction is not a service but a credit agreement.</p>

## 1.7 Financial services, commission and brokerage services

CODE	SERVICE AND DESCRIPTION
<b>F5002</b>	<p><b>Financial services excluding insurance-related services and those provided by mail-handling companies</b></p> <p>Financial intermediation, financial management, bank costs and auxiliary services (mostly expressed in commission fees and compensations) relating to deposits and credits, financial leasing intermediation, letters of credit and trade bills, factoring, securities issues, securities brokerage, bond redemption, financial derivatives, financial advice, financial assets, asset management, clearing, etc.</p> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— the principal amount or value itself of the deposits, credits, financial leasing etc. (not a service)</li> <li>— commissions, assessments, estimates and other services related to (re)insurances (code F4000)</li> <li>— financial services provided by mail-handling companies (code F5001)</li> <li>— commissions and brokerage services relating to trade (code H0000)</li> <li>— interests (are not services)</li> </ul>
<b>H0000</b>	<p><b>Commissions and brokerage services relating to trade</b></p> <p>This essentially refers to services relating to trade (wholesale and retail trade), i.e. commissions or brokerage earnings on all goods and services transactions, except for forward market transactions.</p> <p>includes among other things:</p> <ul style="list-style-type: none"> <li>— services as to goods brokers, intermediary agents, (trade) agents etc. (mostly expressed in commission fees)</li> <li>— auction sale services (mostly expressed in commission fees)</li> </ul> <p>does not include:</p> <ul style="list-style-type: none"> <li>— transport services intermediation (see 4. Transport auxiliary services)</li> <li>— commissions, assessments, estimates and other services related to (re)insurances (code F4000)</li> <li>— financial services, excluding insurance-related services and those provided by mail-handling companies (code F5002)</li> <li>— financial services provided by mail-handling companies (code F5001)</li> <li>— commissions due to management or sale of real estate (code H6700)</li> </ul>



## 1.8 Accounting, management, advertising and legal services

CODE	SERVICE AND DESCRIPTION
<b>H1000</b>	<p><b>Legal services</b></p> <p><u>includes:</u></p> <ul style="list-style-type: none"> <li>— legal advice and representation in connection with judicial and legal procedures</li> <li>— preparation of legal documentation and legal tools</li> <li>— advice on competences</li> <li>— services related to security (guarantees) and settlements</li> <li>— debt recovery services</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— indemnities (concerning freight insurances: code F1100; concerning all other types of insurance: code F2100; concerning cancellation, interruption of contracts: code L4001; concerning copying of patents, etc.: code L4002; concerning employment contracts: code K9000)</li> </ul>
<b>H1100</b>	<p><b>Auditing, accounting, tax advice and secretarial work</b></p> <p><u>includes:</u></p> <ul style="list-style-type: none"> <li>— recording of commercial transactions</li> <li>— analysis of financial accounts and balances</li> <li>— tax planning and tax advice</li> <li>— assistance with completion of tax documents and other administrative declarations</li> <li>— secretarial and administrative work, stock-taking</li> </ul>
<b>H1500</b>	<p><b>Business and management consultancy, public relations</b></p> <p>Advice on operational support on behalf of:</p> <ul style="list-style-type: none"> <li>— business policy and strategy</li> <li>— planning, structuralization, management and control</li> <li>— improvement of corporate brand image, relations with public and with other institutions</li> </ul> <p><u>includes:</u></p> <ul style="list-style-type: none"> <li>— management auditing</li> <li>— management on marketing, human resources and production</li> <li>— project management advice</li> <li>— regional economic development studies</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— services relating to advertisements (code H2000)</li> </ul>
<b>H2000</b>	<p><b>Advertising, market research and opinion polls</b></p> <p><u>includes:</u></p> <ul style="list-style-type: none"> <li>— design and development of advertisements and publicity spots by advertising agencies</li> <li>— inclusion of advertisements and publicity spots in the media, including the sale and purchase of advertisement space</li> <li>— exhibition services provided by trade fairs</li> <li>— product promotion, sponsoring</li> <li>— services relating to fairs by professional associations to promote their sector(s) and products</li> <li>— market research and telemarketing</li> <li>— opinion polls</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— design and development of advertising films (code H8000)</li> </ul>

CODE	SERVICE AND DESCRIPTION
<b>H7000</b>	<p><b>Services and operating expenses with non-resident affiliated companies</b></p> <p>Inter-company services or services between your company and non-resident affiliated companies (parent companies, subsidiaries, sister companies, sales offices, agencies and other related companies), which cannot be attributed separately to types of services mentioned elsewhere, such as:</p> <ul style="list-style-type: none"> <li>— contributions to general management overheads for planning, organisation and control, by operating companies to their parent company or to other allied companies</li> <li>— transactions between parent companies and their related companies to cover overheads</li> </ul>
<b>L1000</b>	<p><b>Transit invoicing of severance pays etc. due to restructurings between affiliated companies</b></p>

## 1.9 Technical and scientific services

CODE	SERVICE AND DESCRIPTION
<b>H3000</b>	<p><b>Research and development services</b></p> <p>Basic research, applied research and experimental development of new products, whether customer-oriented or not</p> <p><u>includes among other things:</u></p> <ul style="list-style-type: none"> <li>— research and development of technologically innovative operating systems</li> <li>— research and development of new products regardless of type</li> <li>— commercial research in the field of electronics, pharmaceuticals and biotechnology</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— architecture services (code H4001)</li> <li>— engineering services (code H4002)</li> <li>— scientific services and other technical services (code H4003)</li> <li>— acquisition or assignment of R&amp;D-related property rights such as patents, copyrights, industrial processes and designs (code G8500)</li> <li>— licences for reproduction and use of R&amp;D findings, such as patents, copyrights, industrial processes and designs (code G6000)</li> </ul>
<b>H4001</b>	<p><b>Architecture services</b></p> <p>Transactions related to the design of buildings</p>
<b>H4002</b>	<p><b>Engineering services</b></p> <p><u>includes:</u></p> <ul style="list-style-type: none"> <li>— design, development and use of machinery, equipment, structures, processes and systems</li> <li>— facilities for design, planning and studies related to engineering projects</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— mining engineering services (code H5101)</li> </ul>
<b>H4003</b>	<p><b>Scientific services and other technical services</b></p> <p><u>includes:</u></p> <ul style="list-style-type: none"> <li>— land surveying</li> <li>— topographical explorations, cartography and environmental studies</li> <li>— product testing and certification</li> <li>— services related to technical inspections</li> </ul>
<b>H5000</b>	<p><b>Waste processing, pollution clean-up and environmental services</b></p> <p><u>includes:</u></p> <ul style="list-style-type: none"> <li>— waste processing</li> <li>— decontamination of polluted soil</li> <li>— cleaning up pollution (including hydrocarbon pollution)</li> <li>— restoration and redevelopment of mining sites</li> <li>— decontamination</li> <li>— other services for cleaning-up or recovering the environment</li> </ul>

CODE	SERVICE AND DESCRIPTION
H5101	<p><b>Agricultural and mining services</b></p> <p><u>Agricultural services include:</u></p> <ul style="list-style-type: none"> <li>— hire of farm machinery with personnel</li> <li>— harvesting</li> <li>— plant treatments</li> <li>— weed and vermin eradication</li> <li>— services related to the shelter, care and raising of animals</li> <li>— services relating to fishing, hunting, trapping and forestry</li> </ul> <p><u>Mining services include:</u></p> <ul style="list-style-type: none"> <li>— services concerning extraction of oil and gas, including drilling and construction of drilling rigs</li> <li>— gas and oil well repairs, dismantling and drilling</li> <li>— services related to research and prospecting of mineral fuels or other materials</li> <li>— mining research and geological research</li> </ul>
H5102	<p><b>On-site processing</b></p> <p>The treatment and processing of goods in a country other than the country of residence of the owner of the goods and <b>where the goods remain after processing</b> (e.g. processing of nuclear waste).</p> <p>The treatment and processing of goods in Belgium by your company should be regarded as revenue of such a service. The goods therefore are and remain the property of a non-resident company.</p> <p>If a non-resident firm arranges for goods to be treated and processed outside Belgium, the cost of the service should be regarded as expenditure. The goods therefore are and remain the property of your company.</p> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— processing of imported goods which are <b>re-exported after processing</b> or vice versa (code A2300 or code A2301)</li> </ul>

## 1.10 Hire and renting of movable and immovable property not elsewhere classified

CODE	SERVICE AND DESCRIPTION
<b>F6004</b>	<p><b>Operational leasing and hire of movable property other than means of transport and computer hardware</b></p> <p>Hire and renting of movable property not mentioned elsewhere, such as cranes, building plants and other construction machinery (without operating personnel), marquees, podiums, music systems, skating rinks, linen, etc.</p> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— hire or renting of means of transport with driver or crew (see 3. Hire and renting of means of transport)</li> <li>— hire or renting of cars <b>without</b> driver for transport of passengers (code C0301)</li> <li>— hire or renting of means of transport, other than cars, <b>without</b> driver or crew for transport of passengers (code F6001)</li> <li>— renting of means of transport <b>without</b> driver or crew for transport of goods (code F6002)</li> <li>— operational leasing and hire of computer hardware (code F6003)</li> <li>— operational leasing and hire of telecommunication lines (code D1000)</li> <li>— hire or renting of construction and demolition equipment <b>with</b> operating personnel (see 14. or 15. Construction, assembly and industrial installations)</li> </ul>
<b>F6304</b>	<p><b>Financial leasing of movable property other than means of transport and computer hardware</b></p> <p>As a matter of fact, this transaction is not a service but a credit agreement.</p>
<b>F6005</b>	<p><b>Renting of immovable property established in Belgium to international institutions</b></p> <p>Renting of immovable property to international institutions (NATO, SHAPE, etc.) or foreign diplomatic or consular representations in Belgium.</p> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— renting of immovable property established in Belgium to non-resident companies, other than international institutions (code F6006)</li> </ul>
<b>F6006</b>	<p><b>Renting of immovable property established in Belgium to non-resident companies, other than international institutions</b></p> <p>Renting of immovable property to non-residents others than international institutions or foreign diplomatic or consular representations.</p> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— Renting of immovable property established in Belgium to international institutions (code F6005)</li> <li>— Hire or renting of immovable property on the occasion of a tourist or private stay (not to be declared)</li> </ul>
<b>F6007</b>	<p><b>Hire or renting of immovable property established abroad with non-residents</b></p> <p>Revenue or expenditure from renting or hire of immovable property established abroad for professional purposes.</p> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— Renting of immovable property established in Belgium (code F6005 or F6006)</li> <li>— Hire or renting of immovable property on the occasion of a tourist or private stay (not to be declared)</li> </ul>

## 1.11 Insurances

CODE	SERVICE AND DESCRIPTION
<b>F0001</b>	<p><b>Premiums for life insurances, excluding pension fund contributions</b></p> <p>Premiums payable by resident policy-holders to non-resident insurance companies or to non-resident insurance brokers (or third parties), without the intervention of a resident insurance broker, for insurance according entitlement to payment by the insurer to a policy-holder of a minimum agreed sum or a pension on a specific date or upon the death of the policy-holder, if that occurs before the specified date, should be considered as a <b>cost</b>.</p> <p>Premiums received from non-residents should be considered as a <b>revenue</b>.</p> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— premiums for life insurances which provide remittances only in case of death (code F2000)</li> <li>— contributions to pension funds (code F0002)</li> </ul>
<b>F0002</b>	<p><b>Pension fund contributions</b></p> <p>Contributions to pension funds providing an income for workers when retired.</p>
<b>F1000</b>	<p><b>Premiums for insuring freight against theft, damage or loss of freight</b></p> <p>Premiums payable by resident policy-holders to non-resident insurance companies or to non-resident insurance brokers (or third parties), without the intervention of a resident insurance broker, concerning insurance providing covering against theft, damage or complete loss of the freight, should be considered as a <b>cost</b>.</p> <p>Premiums received from non-residents should be considered as a <b>revenue</b>.</p> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— premiums for insurance of vehicles used for transport of goods (code F2000)</li> </ul>
<b>F2000</b>	<p><b>Premiums for all other types of direct insurance</b></p> <p>Premiums payable by resident policy-holders to non-resident insurance companies or to non-resident insurance brokers (or third parties), without the intervention of a resident insurance broker, should be considered as a <b>cost</b>, if they relate to other forms of insurances such as:</p> <ul style="list-style-type: none"> <li>— life insurances</li> <li>— risk and accident insurances</li> <li>— medical expenses and hospitalisation insurances (as far as not included in legal social security settlement)</li> <li>— insurance covering all types of vehicles</li> <li>— fire insurance and other insurance against damage to property</li> <li>— liability insurance</li> <li>— insurance against financial loss</li> <li>— other insurances such as travel insurances and insurances related to loans and credit cards</li> </ul> <p>Premiums received from non-residents should be considered as a <b>revenue</b>.</p> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— premiums within the scope of social security systems (code K9000)</li> </ul>
<b>F3000</b>	<p><b>Reinsurance premiums</b></p> <p>Premiums for subcontracting of insurance risks or reinsurance in order to cover all types of insurances (life and non-life).</p>

CODE	SERVICE AND DESCRIPTION
<b>F4000</b>	<p><b>Commission, assessments, estimates and other (re)insurance-related services</b></p> <p>Services closely linked to the activities of insurance companies and pension funds, such as:</p> <ul style="list-style-type: none"> <li>– services of insurance agents and insurance brokers</li> <li>– advice on insurance and pension</li> <li>– assessment and settlement services</li> <li>– actuarial services</li> <li>– administrative arrangements and settlement of salvage operations</li> <li>– settlement of claims, indemnifications etc.</li> </ul>
<b>F0100</b>	<p><b>Interests and capitals in accordance with life insurances, capitalisation insurances, group insurances, savings insurances and pension funds</b></p> <p>Claims allowed by non-resident insurance companies, by non-resident pension funds or by non-resident insurance brokers (or third parties) to resident policy-holders, without the intervention of a resident insurance broker, should be considered as a <b>revenue</b>, if they are related to:</p> <ul style="list-style-type: none"> <li>– insurances according entitlement to payment by the insurer to a policy-holder of an agreed minimum sum or an annuity on a specific date or in case of death of the policy-holder, if that occurs before the specified date</li> <li>– insurances providing an income for retired workers</li> </ul> <p>Claims paid to non-residents should be considered as a <b>cost</b>.</p> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>– compensations within the scope of life insurances only providing remittances in case of death (code F2100)</li> </ul>
<b>F1100</b>	<p><b>Compensations and indemnifications relating to freight insurances</b></p> <p>Claims allowed by non-resident insurance companies or by non-resident insurance brokers (or third parties) to resident policy-holders, without the intervention of a resident insurance broker, concerning insurances providing cover against theft, damage or total loss of the freight should be regarded as a <b>revenue</b>.</p> <p>Claims paid to non-residents are to be regarded as a <b>cost</b>.</p> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>– compensations within the scope of insurances of vehicles used for transport of goods (code F2100)</li> </ul>
<b>F2100</b>	<p><b>Compensations and indemnifications relating to all other types of direct insurance</b></p> <p>Claims allowed by non-residents, by non-resident insurance companies or by non-resident insurance brokers (or third parties) to resident policy holders, without the intervention of a resident insurance broker, should be considered as a revenue if they relate to other forms of insurance such as:</p> <ul style="list-style-type: none"> <li>– life insurances</li> <li>– risk and accident insurances</li> <li>– medical expenses and hospitalisation insurances</li> <li>– insurances covering all types of vehicles</li> <li>– fire insurances and other insurances against damage to property</li> <li>– liability insurance</li> <li>– insurance against financial loss</li> <li>– other insurances such as travel insurances and insurances related to loans and credit cards</li> </ul> <p>Claims paid out to non-residents should be considered as a <b>cost</b>.</p>
<b>F3100</b>	<p><b>Reinsurance compensations</b></p> <p>Claims for subcontracting of insurance risks or reinsurance in order to cover all types of insurances (life and non-life).</p>

## 1.12 Royalties, licence fees and other intellectual property rights

CODE	SERVICE AND DESCRIPTION
<b>G5000</b>	<p><b>Franchise fees and similar rights for the use of registered trade marks</b></p> <p>Fees, royalties and other <b>periodic</b> payments for the <b>use</b> of registered trademarks, such as names, symbols, concepts or a combination thereof</p>
<b>G6000</b>	<p><b>Royalties and licence fees for the use of patents, copyrights, industrial designs and processes and licences for reproduction and distribution</b></p> <p>Royalties, licence fees and other <b>periodic</b> payments for:</p> <ul style="list-style-type: none"> <li>— authorized <b>use</b> of non-financial intangible assets such as patents, copyrights, industrial processes and designs (including trade secrets)</li> <li>— <b>the reproduction and distribution by means of</b> intellectual property licence contracts included in produced originals or prototypes, such as manuscripts (copyrights), audio-visual products and computer programs.</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— acquisition or assignment of R&amp;D-related property rights such as patents, copyrights, industrial processes and designs (including trade secrets) (code G8500)</li> <li>— acquisition or assignment of property rights of franchises and registered trademarks (code G7000)</li> <li>— user's licences for software and audio-visual and related services included in the price of the goods, products concerned</li> </ul>
<b>G7000</b>	<p><b>Acquisition or assignment of property rights of franchises and registered trade marks</b></p> <p><b>One-shot</b> acquisition or assignment of standing rights or purchase and sale of non-financial intangible assets, concerning trademarks, franchises</p> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— sale or purchase of R&amp;D findings, including patents, copyrights, industrial processes and designs (including trade secrets) (code G8500)</li> <li>— acquisition or assignment of property rights concerning audio-visual services (code H8000)</li> <li>— acquisition or assignment of property rights concerning software (code G0001)</li> </ul>
<b>G8000</b>	<p><b>Acquisition or assignment of green energy certificates, heat power certificates, origin warranties and warranties of CO<sub>2</sub> emission rights</b></p> <p><b>One-shot</b> acquisition or assignment of rights or evidence (certificates) in favour of the production of electricity from renewable sources of energy (green energy) and of CO<sub>2</sub> emission rights.</p>
<b>G8500</b>	<p><b>Acquisition or assignment of property rights of patents, copyrights and industrial processes and designs</b></p> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— acquisition or assignment of property rights concerning audio-visual services (code H8000)</li> <li>— acquisition or assignment of property rights concerning software (code G0001)</li> </ul>



### 1.13 Audio-visual and personal services, culture and leisure

CODE	SERVICE AND DESCRIPTION
<b>H8000</b>	<p><b>Audio-visual and related services</b></p> <p>Services and allowances concerning the production of films, radio and television programs, and the recording of music.</p> <p><u>includes among other things:</u></p> <ul style="list-style-type: none"> <li>— pay TV services</li> <li>— hire of audio-visual and related products</li> <li>— customised audio-visual and related products (and their associated user's licence)</li> <li>— electronically supplied (e.g. downloaded) non-customised (mass production) audio-visual and related products (and their associated user's licence)</li> <li>— acquisition or assignment of property rights with respect to audio-visual products, i.e. purchase and sale of original manuscripts, audio clips, films etc.</li> <li>— remunerations for artists (including actors, musicians, dancers), authors, composers, producers involved in theatrical and musical productions, sporting events, circuses and other similar events</li> <li>— design and development of advertising films</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— reproduction and distribution licences for software and audio-visual products (code G6000)</li> <li>— <b>non-customised</b> (mass production) audio-visual and related products supplied on physical media (disk, DVD, CD-Rom) (this is not a service but a good)</li> </ul>
<b>H9000</b>	<p><b>Educational services provided remotely or abroad</b></p> <p>Educational and pedagogic services provided remotely or abroad (with educationalist or pedagogue on site)</p> <p><u>includes are among other things:</u></p> <ul style="list-style-type: none"> <li>— services related to correspondence courses and education</li> <li>— remuneration of teachers providing instruction direct in the student's country</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— the revenues of educational and pedagogic services provided in Belgium to non-resident students (code C9000)</li> </ul>
<b>C9000</b>	<p><b>Educational services provided in Belgium to non-resident students</b></p> <p>Educational and pedagogic services provided to non-resident persons staying in Belgium for study purposes.</p>
<b>H9100</b>	<p><b>Health services, provided remotely or abroad</b></p> <p>Health services provided remotely or on site with the person requiring aid (with health care provider on site).</p> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— the revenues from health services provided in Belgium to non-resident patients (code C9100)</li> <li>— social work (H9300)</li> </ul>
<b>C9100</b>	<p><b>Health services delivered in Belgium to non-resident patients</b></p> <p>Medical treatments, cures, hospitalisation and similar treatments provided to non-resident patients coming to Belgium for health reasons.</p>

CODE	SERVICE AND DESCRIPTION
<b>H9200</b>	<p><b>Cultural and leisure services, provided remotely or abroad</b></p> <p>Services relating to museums and other cultural, sports and recreational activities and gambling games, provided remotely or abroad (with service provider on site)</p> <p><u>includes among other things:</u></p> <ul style="list-style-type: none"> <li>– fees and prizes of athletes</li> <li>– cultural, sports and recreational exhibitions</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>– purchase and sale of admission tickets for shows, events and concerts in Belgium to non-residents (code C0304)</li> <li>– audio-visual and related services (code H8000)</li> <li>– library and archive services (code G1002)</li> <li>– transfer fees for sportsmen/women (code G9000)</li> <li>– accommodation costs on the occasion of business trips abroad (code C0003)</li> </ul>
<b>C0304</b>	<p><b>Cultural and leisure services such as purchase and sale of admission tickets for shows, events and concerts taking place in Belgium to non-residents</b></p> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>– services relating to museums and other cultural, sports and recreational activities and gambling games, provided remotely or abroad (code H9200)</li> </ul>
<b>H9300</b>	<p><b>Other personal services and membership contributions</b></p> <p><u>includes:</u></p> <ul style="list-style-type: none"> <li>– social work</li> <li>– contributions to business associations</li> <li>– household services</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>– educational services (code H9000 or C9000)</li> <li>– health-related services (code H9100 or C9100)</li> <li>– national heritage and leisure services (code H9200 or C0304)</li> </ul>
<b>H8000</b>	<p><b>Audio-visual and related services</b></p> <p>Services and allowances concerning the production of films, radio and television programs, and the recording of music.</p> <p><u>includes among other things:</u></p> <ul style="list-style-type: none"> <li>– pay TV services</li> <li>– hire of audio-visual and related products</li> <li>– customised audio-visual and related products (and their associated user's licence)</li> <li>– electronically supplied (e.g. downloaded) non-customised (mass production) audio-visual and related products (and their associated user's licence)</li> <li>– acquisition or assignment of property rights with respect to audio-visual products, i.e. purchase and sale of original manuscripts, audio clips, films etc.</li> <li>– remunerations for artists (including actors, musicians, dancers), authors, composers, producers involved in theatrical and musical productions, sporting events, circuses and other similar events</li> <li>– design and development of advertising films</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>– reproduction and distribution licences for software and audio-visual products (code G6000)</li> <li>– <b>non-customised</b> (mass production) audio-visual and related products supplied on physical media (disk, DVD, CD-Rom) (this is not a service but a good)</li> </ul>

## 1.14 Construction, assemblies and industrial installations in Belgium

CODE	SERVICE AND DESCRIPTION
<b>E0301</b>	<p><b>Construction services lasting less than one year and carried out in Belgium by non-residents + subcontracting contracts</b></p> <p>Both the following should be considered as <b>expenditures</b>:</p> <ul style="list-style-type: none"> <li>– the <b>expenditures for your company as chief contractor</b> having work carried out in Belgium by a non-resident subcontractor</li> <li>– the <b>expenditures for your company as a building owner</b> having work carried out in Belgium by a non-resident contractor.</li> </ul> <p>The following should be considered as <b>revenues</b>:</p> <ul style="list-style-type: none"> <li>– the <b>revenues</b> accruing to <b>your company as subcontractor</b> having work carried out in Belgium for a non-resident chief contractor</li> </ul> <p>This concerns each time the total invoice, goods included and with a term &lt;= one year</p> <p><u>includes:</u></p> <ul style="list-style-type: none"> <li>– construction work (including preparatory work on the spot, maintenance, repair and demolition)</li> <li>– dredging works</li> <li>– industrial installation, assembly and dismantling of machinery</li> <li>– hire and renting of construction and demolition equipment with operating personnel</li> <li>– cleaning of building façades</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>– construction services or installations lasting for more than one year carried out in Belgium by non-residents + subcontracting contracts (code M5001)</li> <li>– construction services carried out on a site in Belgium on behalf of a non-resident building owner (code M9900)</li> <li>– preparatory works relating to mining and extraction of oil and gas (code H5101)</li> <li>– decontamination of polluted ground (code H5000)</li> </ul>
<b>M5001</b>	<p><b>Construction services lasting for more than one year carried out in Belgium, by non-residents + subcontracting contracts</b></p> <p>Both the following should be considered as <b>expenditures</b>:</p> <ul style="list-style-type: none"> <li>– the <b>expenditures for your company as chief contractor</b> having work carried out in Belgium by a non-resident subcontractor</li> <li>– the <b>expenditures for your firm as a building owner</b> having work carried out in Belgium by a non-resident contractor.</li> </ul> <p>The following should be considered as <b>revenues</b>:</p> <ul style="list-style-type: none"> <li>– the <b>revenues accruing to your firm as subcontractor</b> carrying out work in Belgium on behalf of a non-resident chief contractor</li> </ul> <p>This concerns each time the total invoice, goods included and with term &gt; one year</p> <p><u>includes:</u></p> <ul style="list-style-type: none"> <li>– construction work (including preparatory work on the spot, maintenance, repair and demolition)</li> <li>– dredging works</li> <li>– industrial installation, assembly and dismantling of machinery</li> <li>– hire and renting of construction and demolition equipment with operating personnel</li> <li>– cleaning of building façades</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>– construction services or installations lasting for less than one year carried out in Belgium by non-residents + subcontracting contracts (code E0301)</li> <li>– construction services carried out on a site in Belgium by a resident contractor on behalf of a non-resident building owner (code M9900)</li> <li>– preparatory works relating to mining and extraction of oil and gas (code H5101)</li> <li>– decontamination of polluted ground (code H5000)</li> </ul>

CODE	SERVICE AND DESCRIPTION								
<b>M9900</b>	<p><b>Construction services carried out on a site in Belgium by a resident contractor on behalf of a non-resident building owner, excluding subcontracting contracts</b></p> <p>Only the <b>revenues accruing to your firm as chief contractor on behalf of a non-resident building owner</b>, i.e. the value of the sums invoiced by your company to the non-resident client (total invoice, goods included).</p> <p><u>includes:</u></p> <ul style="list-style-type: none"> <li>— construction works (including preparatory work on the spot, maintenance, repair and demolition of works)</li> <li>— dredging works</li> <li>— industrial installation, assembly and dismantling of machinery</li> <li>— hire and renting of construction and demolition equipment with operating personnel</li> <li>— cleaning of building façades</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— construction work or installations in Belgium carried out by a non-resident (sub-) contractor and construction work or installations in Belgium subcontracted on behalf of a non-resident chief contractor (code E0301 or code M5001)</li> <li>— preparatory works relating to mining and extraction of oil and gas (code H5101)</li> <li>— decontamination of polluted ground (code H5000)</li> </ul>								
<p><b>As to the codes E0301 (&lt;= 1 year) and M5001 (&gt; 1 year) for a construction site in Belgium, the foreign counterparty is ALWAYS a chief contractor or a subcontractor, NEVER the building owner.</b></p> <p><b>As to code M9900, the foreign counterpart is ALWAYS the building owner, NEVER the chief contractor or subcontractor.</b></p>									
	<table> <tr> <th colspan="2">Site in Belgium: summary according to the parties involved</th></tr> <tr> <th>Revenues</th><th>Expenditures</th></tr> <tr> <td>           Belgian/resident subcontractor  <u>foreign/non-resident chief contractor</u>            — duration of work &lt;= 1 year (code E0301)            — duration of work &gt; 1 year (code M5001)         </td><td>           Belgian/resident building owner  <u>foreign/non-resident contractor</u>            — duration of work &lt;= 1 year (code E0301)            — duration of work &gt; 1 year (code M5001)         </td></tr> <tr> <td>           Belgian/resident contractor            foreign/non-resident building owner            duration of work &lt;= 1 year: M9900            duration of work &gt; 1 year: M9900         </td><td>           Belgian/resident chief contractor            foreign/non-resident subcontractor            duration of work &lt;= 1 year: E0301            duration of work &gt; 1 year: M5001         </td></tr> </table>	Site in Belgium: summary according to the parties involved		Revenues	Expenditures	Belgian/resident subcontractor <u>foreign/non-resident chief contractor</u> — duration of work <= 1 year (code E0301) — duration of work > 1 year (code M5001)	Belgian/resident building owner <u>foreign/non-resident contractor</u> — duration of work <= 1 year (code E0301) — duration of work > 1 year (code M5001)	Belgian/resident contractor foreign/non-resident building owner duration of work <= 1 year: M9900 duration of work > 1 year: M9900	Belgian/resident chief contractor foreign/non-resident subcontractor duration of work <= 1 year: E0301 duration of work > 1 year: M5001
Site in Belgium: summary according to the parties involved									
Revenues	Expenditures								
Belgian/resident subcontractor <u>foreign/non-resident chief contractor</u> — duration of work <= 1 year (code E0301) — duration of work > 1 year (code M5001)	Belgian/resident building owner <u>foreign/non-resident contractor</u> — duration of work <= 1 year (code E0301) — duration of work > 1 year (code M5001)								
Belgian/resident contractor foreign/non-resident building owner duration of work <= 1 year: M9900 duration of work > 1 year: M9900	Belgian/resident chief contractor foreign/non-resident subcontractor duration of work <= 1 year: E0301 duration of work > 1 year: M5001								

## 1.15 Construction, assemblies and industrial installations abroad

CODE	SERVICE AND DESCRIPTION
<b>E0001</b>	<p><b>Construction works lasting less than one year carried out abroad by residents + subcontracting contracts</b></p> <p>The following should be considered as <b>revenues</b>:</p> <ul style="list-style-type: none"> <li>– the <b>revenues</b> accruing to <b>your company as contractor</b> executing works abroad for a non-resident building owner;</li> <li>– the <b>revenues</b> accruing to <b>your company as subcontractor</b> executing works abroad for a non-resident chief contractor.</li> </ul> <p>The following should be considered as <b>expenditures</b>:</p> <ul style="list-style-type: none"> <li>– the <b>expenditures</b> for <b>your company as chief contractor</b> having work carried out abroad by a non-resident subcontractor.</li> </ul> <p>This concerns each time the total invoice, goods included and with a term &lt;= one year.</p> <p><u>includes:</u></p> <ul style="list-style-type: none"> <li>– construction works (including preparatory work on the spot, maintenance, repair and demolition of works);</li> <li>– dredging works;</li> <li>– industrial installations, assembly and dismantling of machinery;</li> <li>– hire and renting of construction and demolition equipment with operating personnel;</li> <li>– cleaning of building facades.</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>– construction works lasting more than one year carried out abroad by residents + subcontracting contracts (code M1001);</li> <li>– preparatory works relating to mining and extraction of oil and gas (code H5101);</li> <li>– decontamination of polluted ground (code H5000).</li> </ul>
<b>M1001</b>	<p><b>Construction works lasting more than one year carried out in abroad by residents + subcontracting contracts</b></p> <p>The following should be considered as <b>revenues</b>:</p> <ul style="list-style-type: none"> <li>– the <b>revenues</b> accruing to <b>your company as contractor</b> executing works abroad for a non-resident building owner;</li> <li>– the <b>revenues</b> accruing to <b>your company as subcontractor</b> executing works abroad for a non-resident chief contractor.</li> </ul> <p>The following should be considered as <b>expenditures</b>:</p> <ul style="list-style-type: none"> <li>– the <b>expenditures</b> for your company <b>as chief contractor</b> having work carried out abroad by a non-resident subcontractor.</li> </ul> <p>This concerns each time the total invoice, goods included and with a term &gt; one year.</p> <p><u>includes:</u></p> <ul style="list-style-type: none"> <li>– construction works (including preparatory work on the spot, maintenance, repair and demolition of works);</li> <li>– dredging works;</li> <li>– industrial installation, assembly and dismantling of machinery;</li> <li>– hire and renting of construction and demolition equipment with operating personnel;</li> <li>– cleaning of building facades.</li> </ul> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>– construction services abroad lasting less than one year carried out by residents + subcontracting contracts (code E0001);</li> <li>– preparatory works relating to mining and extraction of oil and gas (code H5101);</li> <li>– decontamination of polluted ground (code H5000).</li> </ul>

CODE	SERVICE AND DESCRIPTION																				
X0002	<p><b>Goods dispatched from Belgium to a foreign site, the value of the goods being included in the total price of the construction contract</b></p> <p>Revenues for your (building) company</p>																				
E0002	<p><b>Goods and services (other than sub-contracting services), purchased locally, their value being included in the total value of the construction contract</b></p> <p>Expenditures for your (building) company of goods and services obtained by your company abroad for use in the project abroad.</p>																				
M4900	<p><b>Construction services carried out on a foreign site by a non-resident contractor on behalf of a resident building owner, excluding subcontracting contracts</b></p> <p>Concerns only the <b>expenditures for your company as building owner</b> having the work carried out abroad by a non-resident contractor (total invoice, including goods).</p>																				
<p><b>As to the codes E0001 (&lt;= 1 year) and M1001 (&gt; 1 year) for a construction site abroad, the resident counterpart is ALWAYS a chief contractor or a subcontractor, NEVER the building owner.</b></p> <p><b>As to code M4900, the resident counterpart is ALWAYS the building owner, NEVER a chief contractor or a subcontractor.</b></p>																					
	<table> <tr> <th colspan="2">Foreign site: summary according to the parties involved</th></tr> <tr> <th>Revenues</th><th>Expenditures</th></tr> <tr> <td>foreign/non-resident building owner</td><td>Belgian/ resident chief contractor</td></tr> <tr> <td>Belgian/resident contractor</td><td>foreign non-resident subcontractor</td></tr> <tr> <td>duration of work &lt;= 1 year: E0001</td><td>duration of work &lt;= 1 year: E0001</td></tr> <tr> <td>duration of work &gt; 1 year: M1001</td><td>duration of work &gt; 1 year: M1001</td></tr> <tr> <td>foreign/non-resident chief contractor</td><td>foreign/non-resident contractor</td></tr> <tr> <td><u>Belgian/resident subcontractor</u></td><td><u>Belgian/resident building owner</u></td></tr> <tr> <td>duration of work &lt;= 1 year: E0001</td><td>duration of work &lt;= 1 year: M4900</td></tr> <tr> <td>duration of work &gt; 1 year: M1001</td><td>duration of work &gt; 1 year: M4900</td></tr> </table>	Foreign site: summary according to the parties involved		Revenues	Expenditures	foreign/non-resident building owner	Belgian/ resident chief contractor	Belgian/resident contractor	foreign non-resident subcontractor	duration of work <= 1 year: E0001	duration of work <= 1 year: E0001	duration of work > 1 year: M1001	duration of work > 1 year: M1001	foreign/non-resident chief contractor	foreign/non-resident contractor	<u>Belgian/resident subcontractor</u>	<u>Belgian/resident building owner</u>	duration of work <= 1 year: E0001	duration of work <= 1 year: M4900	duration of work > 1 year: M1001	duration of work > 1 year: M4900
Foreign site: summary according to the parties involved																					
Revenues	Expenditures																				
foreign/non-resident building owner	Belgian/ resident chief contractor																				
Belgian/resident contractor	foreign non-resident subcontractor																				
duration of work <= 1 year: E0001	duration of work <= 1 year: E0001																				
duration of work > 1 year: M1001	duration of work > 1 year: M1001																				
foreign/non-resident chief contractor	foreign/non-resident contractor																				
<u>Belgian/resident subcontractor</u>	<u>Belgian/resident building owner</u>																				
duration of work <= 1 year: E0001	duration of work <= 1 year: M4900																				
duration of work > 1 year: M1001	duration of work > 1 year: M4900																				

## 1.16 Business travel, seminars and tour operator services

CODE	SERVICE AND DESCRIPTION
<b>C0000</b>	<p><b>Fees for participating in seminars and symposiums</b></p> <p>The only item to be considered as <b>revenue</b> are registration fees for seminars and conferences organised by your company, either in Belgium or abroad, for non-residents, excluding travel and accommodation expenditure.</p> <p>The only item to be regarded as <b>expenditure</b> are registration fees for seminars and conferences organised by non-residents, either in Belgium or abroad, excluding travel and accommodation expenditure.</p> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>– services relating to the organisation of seminars by professional associations in order to promote their sector(s) and products (code H2000).</li> </ul>
<b>C0003</b>	<p><b>Accommodation expenses for business trips abroad</b></p> <p>Expenses made on the spot (hotels, restaurant, rented car, taxi, bus,...) during trips abroad for professional purposes.</p>
<b>C0401</b>	<p><b>Purchase and sale of accommodation, meals, cultural, leisure and sports services, cruises and excursions abroad (for tour operators)</b></p> <p>The excursions and the on-site trips are to be recorded under this heading as well.</p> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>– your purchases and sales with non-residents of sojourns in Belgium (accommodation, meals, cultural, leisure and sports services, cruises and excursions); e.g. a Japanese tour operator purchases a cultural sojourn in Belgium from a Belgian tour operator; this operation should not be reported.</li> <li>– your purchases and sales of sojourns abroad from or to a resident tour operator or travel agency (=established in Belgium); e.g. your travel agency established in Brussels purchases a holiday in Egypt from a tour operator in Antwerp. Such purchases should not be mentioned.</li> <li>– your purchases and sales with non-residents of tickets for cross-border transport of passengers (to be mentioned under code B2003, B2103, B2203, B2303, B1103), if known separately.</li> <li>– the sales to non-residents of tickets for the transport of passengers concerning trips or excursions within Belgium (without crossing the border).</li> </ul> <p><b>Mind:</b> the country to be mentioned for this heading is the <b>country of destination</b> and not the country where the trip has been purchased or sold.</p> <p><u>Examples:</u></p> <ul style="list-style-type: none"> <li>– sale of a surplus of accommodations in Italy by a tour operator in Antwerp to a French tour operator: country code Italy (IT) and amount in units to be reported under revenues.</li> <li>– sale of a trip to Turkey by a travel agency in Antwerp to a private person living in the Netherlands: country code Turkey (TR) and amount in units to be reported under revenues.</li> </ul>
<b>C0402</b>	<p><b>Purchase and sale of package tours (transport + stay) abroad (for tour operators)</b></p> <p><u>includes:</u></p> <ul style="list-style-type: none"> <li>– your purchases and sales of sojourns including transport, when the value of the transport is not known separately.</li> </ul> <p><b>Mind:</b> the country to be mentioned for this heading is the <b>country of destination</b> and not the country where the trip has been purchased or sold.</p>

CODE	SERVICE AND DESCRIPTION
<b>B2003</b> <b>(B2001)</b>	<p><b>Purchase and sale of tickets for cross-border transport of passengers by sea transport (for tour operators)</b></p> <p>The purchases from non-resident transport companies and the sales to <b>non-residents</b> of tickets for the <u>cross-border transport of passengers by sea</u>.</p> <p><b>alternative code: B2001</b></p> <p><b>Mind:</b> the country to be mentioned for this heading is <b>the country of the counterpart</b> and not the country of destination.</p>
<b>B2103</b> <b>(B2101)</b>	<p><b>Purchase and sale of tickets for cross-border transport of passengers by air transport (for tour operators)</b></p> <p>The purchases from non-resident transport companies and the sales to <b>non-residents</b> of tickets for <u>cross-border transport of passengers by air</u>.</p> <p><b>alternative code: B2101</b></p> <p><b>Mind:</b> The country to be mentioned for this heading is the country of the counterpart and not the country of destination.</p> <p><u>Examples:</u></p> <ul style="list-style-type: none"> <li>— a purchase of plane ticket(s) from a non-resident Spanish transport company for a one-way trip between Brussels/Rome: to be mentioned as expenditure under heading B2103 with country code for Spain (ES).</li> <li>— a Belgian tour operator purchases a half-board stay in a hotel in Turkey as well as plane tickets between Frankfurt/Istanbul from the same German intermediary. If the plane tickets are invoiced or charged separately, they should be mentioned as expenditure under heading B2103 with country code Germany (DE); the stay itself should be mentioned as expenditure under heading C0401 with country code Turkey (TR).</li> </ul> <p>If it concerns a package tour/"all-in" trip (accommodation including transport), the heading to be used is C0402 with country code Turkey (TR).</p>
<b>B2203</b> <b>(B2201)</b>	<p><b>Purchase and sale of tickets for cross-border transport of passengers by rail transport (for tour operators)</b></p> <p>The purchases from non-resident transport companies and the sales to <b>non-residents</b> of tickets for <u>cross-border transport of passengers by rail</u>.</p> <p><b>alternative code: B2201</b></p> <p><b>Mind:</b> the country to be mentioned for this heading is the <b>country of the counterpart</b> and not the country of destination.</p> <p><u>Example:</u></p> <ul style="list-style-type: none"> <li>— Sale of train ticket(s) to a non-resident (Frenchman) for a trip London/Brussels or London/Frankfurt: to be mentioned as revenue under heading B2203 with country code France (FR).</li> </ul>
<b>B2303</b> <b>(B2301)</b>	<p><b>Purchase and sale of tickets for cross-border transport of passengers by road transport (for tour operators)</b></p> <p>The purchases from non-resident transport companies and the sales to <b>non-residents</b> of tickets for <u>cross-border transport of passengers by road</u>.</p> <p><b>alternative code: B2301</b></p> <p><b>Mind:</b> The country to be mentioned for this heading is the <b>country of the counterpart</b> and not the country of destination.</p>



CODE	SERVICE AND DESCRIPTION
<b>B1103</b> <b>(B1101)</b>	<p><b>Purchase and sale of tickets for cross-border transport of passengers by various combined modes (for tour operators)</b></p> <p>The purchases from non-resident transport companies and sales to <b>non-residents</b> of tickets for <u>cross-border combined transport of passengers</u>.</p> <p><b>alternative code: B1101</b></p> <p><b>Mind:</b> The country to be mentioned for this heading is the <b>country of the counterpart</b> and not the country of destination.</p>
<b>C0000</b>	<p><b>Fees for participating in seminars and symposiums</b></p> <p>The only item to be considered as <b>revenue</b> are registration fees for seminars and conferences organised by your company, either in Belgium or abroad, for non-residents, excluding travel and accommodation expenditure.</p> <p>The only item to be regarded as <b>expenditure</b> are registration fees for seminars and conferences organised by non-residents, either in Belgium or abroad, excluding travel and accommodation expenditure.</p> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— services relating to the organisation of seminars by professional associations in order to promote their sector(s) and products (code H2000).</li> </ul>

### 1.17 Services performed by non-resident workers (personnel)

CODE	SERVICE AND DESCRIPTION
<b>K9000</b>	<p><b>Remunerations of non-resident personnel including social security and pension fund contributions</b></p> <p>As expenses for you company should be considered wages, salaries and revenues paid to non-resident workers including retirement compensations, surrender values and indemnifications due to the termination of an employment contract and including contributions paid by employers to social security institutions or to pension funds or within the scope of group insurances.</p> <p>Reinvoicing of staff costs should be considered as <b>revenues</b> for your company.</p>

### 1.18 Taxes, customs duties, VAT and excise duties

CODE	SERVICE AND DESCRIPTION
<b>L3001</b>	<p><b>Taxes, customs duties and fines paid to or refunded by non-resident public administrations</b></p> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— settlements of VAT and excise duties with abroad (code L3002)</li> <li>— customs clearance costs (see 4. transport auxiliary services).</li> </ul>
<b>L3002</b>	<p><b>Settlements of VAT and excise duties with abroad</b></p> <p>This concerns consumer taxes.</p>

### 1.19 Indemnities

CODE	SERVICE AND DESCRIPTION
<b>L4001</b>	<p><b>Indemnities for the termination, interruption or non-execution of a contract</b></p> <p>Concerns trade, industry or commercial and financial service performances.</p> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— Indemnities for the termination, interruption or non-execution of employment contracts (code K9000)</li> <li>— Generation of deposits as warranty and their repatriation.</li> </ul>
<b>L4002</b>	<p><b>Indemnities for copying patents, trademarks or manufacturing processes</b></p>

## 1.20 Allowances, gifts, subsidies and transfer fees for sportsmen/women

CODE	SERVICE AND DESCRIPTION
<b>L4003</b>	<p><b>Allowances, gifts and subsidies</b></p> <p>as to science, culture, art or sports</p> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— contributions or periodical (mostly fixed) amounts paid as member of an association (code H9300)</li> <li>— transfer fees for sportsmen/women (code G9000).</li> </ul>
<b>G9000</b>	<p><b>Transfer fees for sportsmen/women</b></p> <p>The amounts or transfer fees paid by a sports club in order to take over a professional</p> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— commissions paid to brokers for intermediation in case of transfers of sportsmen/women (code H0000).</li> </ul>
<b>L0000</b>	<p><b>Subsidies for the financing of investment projects</b></p> <p>Gifts or subsidies paid or received concerning the acquisition or provision of immovable property, or used to finance investment projects particularly in connection with development aid.</p>

## 1.21 Contract processing work, maintenance and repairs

CODE	SERVICE AND DESCRIPTION
<b>A2300</b>	<p><b>On contract processing of goods, if the gross transport before or after the processing of these goods has not been declared as such to Intrastat, Extrastat and customs</b></p> <p>On contract processing of goods on a contractual base and with remuneration (contract processing work) concerning imported goods that are re-exported again (to the country of origin or another country) after manufacturing (active improvement) or inversely (passive improvement), as well as their partial or complete counter bookings via related credit notes. <b><u>Only the service performance has to be mentioned.</u></b></p> <p>This heading only includes <b><u>the service of contract processing work</u></b> as far as the manufacturer is not the owner of the goods and <b><u>the movement of goods</u></b> is <b><u>not declared</u></b> or <b><u>not registered</u></b> by your company either in the Intrastat or customs declaration (Extrastat) or <b><u>with transaction code 4 or 41</u></b> (transactions with a view to contract processing work) <b><u>and/or transaction code 5 or 51</u></b> (transactions after contract processing work).</p> <p><u>Example:</u> If the non-resident client, who is owner of the goods, works with a tax representative or a direct VAT registration in Belgium, lets carry out contract processing work by a resident manufacturer, contract processing work is concerned.</p>
<b>A2301</b>	<p><b>On contract processing of goods, if the gross transport before or after the processing of these goods has been declared as such to Intrastat, Extrastat and customs</b></p> <p>On contract processing of goods on a contractual base and with remuneration (contract processing work) concerning imported goods that are re-exported again after manufacturing (active improvement) or inversely (passive improvement), as well as their partial or complete counter bookings via related credit notes. <b><u>Only the service performance has to be mentioned.</u></b></p> <p>This heading only includes <b><u>the service of the contract processing work</u></b> as far as the manufacturer is not the owner of the goods and <b><u>the movement of goods is registered</u></b> in the Intrastat or customs declaration (Extrastat) <b><u>with transaction code 4 or 41</u></b> (transactions with a view to contract processing work) <b><u>and/or transaction code 5 or 51</u></b> (transactions after contract processing work).</p>
<b>A3300</b>	<p><b>Maintenance and repairs, with on-site technical support</b></p> <p>This concerns the maintenance or repair of goods, which, <b>with a view to maintenance or repair, are not imported or exported but maintained or repaired on the spot</b>. The technicians move abroad (revenues) or come from abroad (expenditures).</p> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— maintenance and repair relating to hardware, software and data processing (code G0001)</li> <li>— repair of construction cranes (belongs to construction)</li> <li>— maintenance and repair of immovable property in Belgium or abroad (see 14. or 15. Construction, assembly and industrial installations)</li> <li>— maintenance and repairs, by which the goods are imported or exported (code A3301)..</li> </ul>
<b>A3301</b>	<p><b>Maintenance and repairs, by which the goods are imported or exported</b></p> <p>This concerns maintenance and repair of goods, which, <b>with a view to maintenance or repair, are imported or exported</b>. There is no on-site technical support, only the goods concerned are moved.</p> <p><u>does not include:</u></p> <ul style="list-style-type: none"> <li>— maintenance and repair relating to computer hardware, software and data processing (code G0001)</li> <li>— repair of construction cranes (see 14. or 15. Construction, assembly and industrial installations)</li> <li>— maintenance and repairs, with on-site technical support (code A3300)</li> </ul>

## 1.22 Purchase and sale of other services with abroad

CODE	SERVICE AND DESCRIPTION
<b>H6100</b>	<b>Services of social secretary's offices and (temporary) employment agencies</b> <u>includes among other things:</u> <ul style="list-style-type: none"> <li>– selection, recruitment, placement of staff</li> <li>– headhunting, outplacement</li> <li>– services of temporary employment agencies.</li> </ul> <u>does not include:</u> <ul style="list-style-type: none"> <li>– remunerations of non-resident staff.</li> </ul>
<b>H6200</b>	<b>Security and investigation services</b> <u>includes among other things:</u> <ul style="list-style-type: none"> <li>– security and surveillance services</li> <li>– investigation and detective services.</li> </ul>
<b>H6300</b>	<b>Translation and interpreting services</b>
<b>H6400</b>	<b>Photographic services, print-outs</b> <u>includes among other things:</u> <ul style="list-style-type: none"> <li>– photography (portraits, events, corporate coverage, photos of products or for a catalogue, etc.) not intended for press agencies or the media</li> <li>– photographic processing; restoration, copying and touch-up of pictures</li> <li>– digital printing and copying;</li> <li>– reproduction services, mailings</li> <li>– publishing (on a honorarium or contract basis).</li> </ul> <u>does not include:</u> <ul style="list-style-type: none"> <li>– delivery of pictures to or by press agencies/media (code G1001).</li> </ul>
<b>H6500</b>	<b>Cleaning of buildings</b> <u>includes among other things:</u> <ul style="list-style-type: none"> <li>– general or specialised cleaning of buildings</li> <li>– cleaning of windows</li> <li>– disinfection, pest control in buildings.</li> </ul>
<b>H6600</b>	<b>Call centre services</b> <u>includes among other things:</u> <ul style="list-style-type: none"> <li>– answering, transferring phone calls.</li> </ul> <u>does not include:</u> <ul style="list-style-type: none"> <li>– opinion polls and telemarketing (code H2000)</li> <li>– database services (code G1002).</li> </ul>
<b>H6700</b>	<b>Real estate management services</b> <u>includes among other things:</u> <ul style="list-style-type: none"> <li>– management or sale of real estate on a contract or commission basis</li> <li>– real estate assessment or broking</li> <li>– advice on real estate investments</li> <li>– energy audits of real estate</li> <li>– drawing up energy performance certificates.</li> </ul> <u>does not include:</u> <ul style="list-style-type: none"> <li>– rental incomes and sales returns.</li> </ul>
<b>X0003</b>	<b>Services not specified elsewhere</b> <p>This code is only applicable if your company realises <b>service transactions with non-residents which cannot be allocated</b> to one of the other diverse services.</p>

## Annex 2: CSV file format

A declaration line in the reports F01CMS and F02CMS contains **5 information fields**:

- the transaction code
- the country code
- the currency code
- the value of revenue in units
- the value of expenditure in units.

**Always use the above order** in your CSV file. You **separate the data by a semicolon** without adding spaces and start **each transaction on a new line**.

**Concrete example of 4 declaration lines in the CSV format:**

```
H1500;FR;EUR;100000;0  
G1000;IE;EUR;0;25968  
G1000CN;IE;EUR;0;4350  
H7000;US;USD;1256652;0  
X0003;XX;EUR;357;7215.
```

The first line in this example means "Business and management consultancy, public relations" (code H1500), the co-contracting party is a resident in France (FR) and the value of this service operation is € 100 000 (revenue). The expenditure comes to € 0.

## Annex 3: Reference to the accounts

The data to be declared, relating to **service transactions and transfers with non-resident counterparties**, should preferably be taken from your company's accounts.

The **approach** which we suggest is **purely indicative and** is intended as support towards companies, which experience difficulties as to tracing the necessary data.

As a point of departure, it seems appropriate to us to recover the information from third party accounts, because that makes it possible to **separate non-resident transactions from those of residents through the address data**. This approach makes it possible to find a large part of the service transactions to be declared.

Where service transactions are concerned, and especially transfers which are not recorded via third party accounts, we refer you to the revenue and expenditure accounts, and in rather exceptional and special cases, to the assets and liabilities accounts.

### 3.1 Transactions via third party accounts

#### 3.1.1 General

At first, you can check whether it is possible to retrieve the information **from the third party accounts, such as the customer and supplier accounts, current accounts** in the name of associated companies and such like.

Third party accounts normally indicate **the address of the customer or supplier**, and so providing information about the country of establishment of the co-contracting party or counterparty (e.g. United States - US, the Netherlands - NL, ...). This enables you to separate accounts opened in the name of non-residents and being relevant within the scope of this declaration, from the accounts opened in the name of residents; in this way, it enables you as well to determine the variable "country of the co-contracting party".

From these accounts opened in the name of non-residents, it is possible to extract the transactions corresponding to the service transactions and transfers to be declared, as indicated in the list of codes presented in point 4 of the manual. For this purpose it is necessary to rely on the figures recorded in the accountability documents (such as invoices, debit notes, credit notes, statements, etc.) and not on the corresponding payments.

The following general recordings should preferably been looked up:

- in case of purchases (**EXPENDITURE** box in the declaration)

debit from the asset account or expenditure account
---

<b>credit to the supplier's account</b>
---

→ include under expenditure in the declaration
--

- in case of sales (**REVENUE** box in the declaration)

<b>debit to customers' account</b>	→ include under revenue in the declaration
credit to the liabilities account or revenue account	

To complete the **specific declaration boxes**, your company should obviously also rely on all other information relating to the activities with the counterparties concerned, e.g. with company “X” established in country “YY”, the activity is service “Z”.

When using **current accounts**, only the recordings of the accountability documents (invoices, debit notes, credit notes, settlements and suchlike) on the debit side (sales) or the credit side (purchases) should be taken into account, excluding all credit payments (sales revenue) or debit payments (purchase expenditure).

The following general recordings should preferably been looked up:

- in case of purchases (**EXPENDITURE** box in the declaration)

Debit from the asset account or expenditure account	
<b>credit to the current account</b>	→ include under expenditure in the declaration

- in the case of sales (**REVENUE** box in the declaration)

<b>debit from the current account</b>	→ include under revenue in the declaration
credit to the liabilities account or revenue account	

The method based on third party accounts is probably applicable to the following service transactions and transfers:

- Transport of passengers (perhaps not in case of ticket sales)
- Transport of goods
- Rental and hire of means of transport
- Transport auxiliary services (perhaps not in case of repair of transport infrastructure)
- Post, telecommunication and information services
- IT services
- Financial services, commissions and brokerage services
- Accountancy, management, advertising and legal services
- Technical and scientific services
- Rental and hire of movables and immovables not specified elsewhere
- Insurances
- Royalties and licence fees (not in case of acquisition or assignment of property rights of intangible fixed assets)
- Audio-visual and personal services, culture and leisure
- Construction assembly and industrial installations (perhaps not if your firm is the principal)
- Purchase and sale of other services with abroad (if not, via the expenditure and revenue accounts)

This method is probably less applicable to the following transactions:

- Business travel, seminars and tour operator services (more likely to trace through expenditures and revenues)
- Services provided by non-resident workers (staff)
- Taxes, customs duties, VAT and excise duties
- Indemnities
- Allowances, gifts and subsidies to institutions and associations
- Subsidies for investment projects financing.



### 3.1.2 Reference to the standardised accounting system

#### 3.1.2.1 Debts (Expenditure box in the declaration)

For the most part, expenditures refer to the purchase of services from non-residents.

Information required for the declaration		Definition of the bookkeeping account and direction (Debit/Credit)		
*	Purchase of services per type from non-resident suppliers different from those mentioned below	<b>1750</b>	Suppliers (debts > 1 year)	C
		<b>440</b>	Suppliers (debts ≤ 1 year)	C
<b>K9000</b>	Remuneration of non-resident staff	<b>455</b> <b>456</b> <b>459</b>	Remuneration Holiday pay Other social debts	C C C
<b>L3002</b>	Settlements of VAT and excise duties with abroad	<b>451</b>	VAT due	C
<b>L3001</b>	Taxes, customs duties and fines paid to or refunded by non-resident public administrations	<b>4528</b>	Foreign taxes and charges	C

\* Corresponding code in the list

#### 3.1.2.2 Claims (Revenue box in the declaration)

For the most part, revenues refer to the sale of services to non-resident customers.

Information required for the declaration		Definition of the bookkeeping account and direction (Debit/Credit)		
*	Sale of services per type from non-resident suppliers different from those mentioned below	<b>2900</b>	Trade receivables (claims > 1 year)	D
		<b>400</b>	Trade receivables (claims ≤ 1 year)	D
<b>L3002</b>	Settlements of VAT and excise duties with abroad	<b>411</b>	VAT to be recovered	D
<b>L3001</b>	Taxes, customs duties and fines paid to or refunded by non-resident public administrations	<b>4128</b>	Foreign taxes to be recovered	D

\* Corresponding code in the list

#### 3.1.2.2. Current accounts (Revenue and Expenditure boxes in the declaration)

The standardised accounting system does not provide any specific account number. In practice, current accounts are often classified under **heading "18 – Linking accounts of permanent establishments and subsidiaries"**.

## 3.2 Transactions which go not through third party accounts

### 3.2.1 General

If transactions do not concern third party accounts, which may **especially** occur **in case of transfers** (such as allowances, gifts, subsidies and suchlike) – you can base either on the asset or liability accounts, or on the expenditure and revenue accounts. This goes in certain cases as well if transactions are settled through accounts in the name of intermediaries, e.g. when using credit cards, in which case the invoicing occurs by the credit card company and not by the service provider.

Only if transactions cannot be inventoried, neither through third party accounts nor through expenditure or revenue accounts nor through asset or liability accounts, one can exceptionally base on the financial accounts to which the payment flows are recorded.

If one bases on accounts other than third party accounts, the transactions with non-residents - which have to be declared – cannot be separated just like that from transactions with residents. In that case, your company should base on all relevant information at its disposal concerning the origin or destination of the transactions concerned, e.g. transaction "Z" is basically effected with non-resident "X" established in country "YY".

These accounts make the identification of transactions effected with non-residents possible. For this purpose, it is necessary to base on the entries of the accountability documents (invoices, debit notes, credit notes, settlements and suchlike) and not on the corresponding payments.

The following bookings should preferably be verified:

It will be preferable to look for the following postings:

- in case of expenses (**Expenditure box in the declaration**, in function of the specific asset or expenditure account)

debit from the <b>asset account or expenditure account</b>	→ include under expenditures in the declaration
credit to the financial account	

- in case of incomes (**Revenue box in the declaration**, in function of the specific liability or revenue account)

debit from the financial account	
<b>credit to the liability account or revenue account</b>	→ include under revenues in the declaration

### 3.2.2 Reference to the standardised accounting system

The standardised accounting system does not contain all details required for the declaration. A more detailed subdivision as proposed by the Institute of Accountants and Tax Consultants (The accounting plan for business use, Chapter 22, list of accounts) may provide a solution.

#### 3.2.2.1 Debts (Expenditure box in the declaration)

##### 3.2.2.1.1 VIA THE EXPENDITURE ACCOUNTS

For the most part, expenditures refer to the purchase of services from non-residents.

Information required for the declaration		Description of the bookkeeping account and direction (debit/credit)		
*	Purchase of services per type from non-resident suppliers other than those mentioned below	<b>60</b>	Commodities, raw materials and consumables <sup>1</sup>	D
		<b>61</b>	Services and various goods <sup>2</sup>	D
		<b>64</b>	Other operating expenditures	D
		<b>65</b>	Financial costs	D
<b>K9000</b>	Remunerations of non-resident staff	<b>62</b>	Remunerations, social charges and pensions	D
<b>L3001</b>	Taxes, customs duties and fines paid to or refunded by non-resident public administrations	<b>640</b>	Foreign business taxes	D
		<b>672</b>	Foreign taxes on result for the financial year	D
		<b>673</b>	Foreign taxes on result from earlier financial years	D

\* Corresponding code in the list

<sup>1</sup> Including: purchases of services, work and surveys, general subcontractings, additional costs on purchases (transport, insurance, ...), purchases or stock changes of immovables intended for sale, services and deliveries supplied to branches (cf. the most detailed subdivision as proposed by the Institute of Accountants and Tax Consultants: Accounting plan for business use, Chapter 22, list of accounts).

<sup>2</sup> Including: subcontractors, hire charges, maintenance and repairs, energy, (transmission of electricity), commissions, fees, service providers (such as social secretary's, IT services, design offices), use of rights and royalties, insurances, transport and related charges, travel and accommodation costs, advertising expenditures, contributions, gifts, telephone charges, internal services of offices and branches (cf. the more detailed subdivision proposed by the Institute of Accountants and Tax Consultants: Accounting plan for business use, Chapter 22, list of accounts).

### 3.2.2.1.2 VIA ASSET ACCOUNTS

If the costs are booked on assets instead of having been imputed to the result of the current year, the information has to be extracted from the asset accounts listed below.

Information required for the declaration		Description of the bookkeeping account and direction (debit/credit)		
<b>H3000</b>	Basic or applied research and experimental development of new products	<b>21</b>	Intangible fixed assets	D
<b>G7000</b>	Acquisition or assignment of property rights relating to intangible fixed assets			
<b>E0003</b>	Transport infrastructure repairs	<b>22</b> <b>23</b>	Premises Installations, machinery and equipment	D D
<b>H4000</b>	Architecture and engineer services and other technical services	<b>27</b>  <b>35</b>	Fixed assets under construction Immovables intended for sale	D   D
<b>H5101</b>	Agricultural and mining services			
<b>E0301</b> <b>M5001</b>	Work carried out on a site in Belgium by a non-resident contractor or subcontractor			
<b>M4900</b>	Work carried out on a site abroad by a non-resident contractor			
<b>E0001</b> <b>M1001</b>	Work carried out on a site abroad by a non-resident subcontractor			

Remark: credit movements relating to the above items belong to revenues in the declaration

### 3.2.2.2 Claims (revenue box in the declaration)

For the most part, revenues refer to the sale of services to non-residents.

#### 3.2.2.2.1 VIA REVENUE ACCOUNTS

Information required for the declaration		Description of the bookkeeping account and direction (debit/credit)		
*	Sale of services per type to non-resident customers other than those mentioned below	<b>70</b>	Turnover	C
		<b>71</b>	Stock changes and changes to orders in progress <sup>1</sup>	
		<b>74</b>	Other operating revenues	C
		<b>75</b>	Financial revenues <sup>2</sup>	C
<b>L3001</b>	Taxes, customs duties and fines paid to or refunded by non-resident public administrations	<b>77</b>	Settlement of foreign taxes <sup>3</sup>	C

\* Code corresponding to the list

<sup>1</sup> Including item 715 "Changes in the stocks of immovables intended for sale".

<sup>2</sup> Including item 753 "Capital and interest subsidies" (heading L0000 and L4003).

<sup>3</sup> Including item 773 "Foreign taxes on the result" (heading L3001).

### 3.2.2.2.2 VIA LIABILITY ACCOUNTS

If the revenues are immediately booked on liabilities instead of having been imputed to the result of the current year, the information has to be extracted from the liabilities accounts listed below.

Information required for the declaration		Description of the bookkeeping account and direction (debit/credit)		
<b>L0000</b>	Subsidies for the investment projects financing	<b>15</b>	Capital subsidies	C

For the asset accounts see Remark under point 3.2.2.1.2.

For more information

Tel. +32 2 221 40 99

email: [externalstatistics@nbb.be](mailto:externalstatistics@nbb.be)

Editor

**Didier MURAILLE**

Head of the Microdata Management Department

National Bank of Belgium

boulevard de Berlaimont, 14 – BE-1000 Brussels

Published in March 2024.