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## F01DGS AND F02CMS

The F01DGS and F02CMS declarations enable the National Bank of Belgium to collect **statistical data** on **international trade in services from and intended for companies established in Belgium**. All residents subject to VAT who carry out services and/or transfers with non-residents may become required to declare information.



**Why does my company have to file this declaration?**

The obligation to declare is determined by the following criteria:

VAT boxes	amount per year per box	declaration	selection	reporting frequency
<b>44</b>	less than €1 million	F02CMS	sampling method	quarterly
<b>47</b>	more than €1 million	F01DGS	all	quarterly
<b>87</b>	more than €5 million		all	monthly
<b>88</b>	more than €250 000		all	quarterly
<b>56</b>	more than €1 million		all	monthly

Your company is **subject to the F02CMS or F01DGS declaration** if **last year you completed one of the VAT boxes 44, 47, 87 and 88**. As regards content, both declaration forms are identical. So what is the difference?

Is the **annual total** for each of these VAT boxes still **under 1 000 000 euros**? Then your company may possibly be subject to the **random selection** which determines the new declarants **for the F02CMS**. If that is your case, you have to file a **declaration every three months for three years**.

Was the **annual total** for at least one of the VAT boxes **more than 1 000 000 euros**? Or did the **annual total for VAT box 56 come to more than 250 000 euros**? In that case, you are definitely **subject to the F01DGS declaration**. The threshold that you exceeded determines whether you have to submit the **monthly or quarterly** declaration.








**What information do I have to declare?**

- Services that you supply to non-residents against payment.
- Services that you receive from non-residents against payment.
- Transfers that you pay to or receive from non-residents without charge.

**Specifically, the following information is required:**

- The **type of transaction** according to the type of service or transfer.
- The **co-contractor's country** code.
- The code for the **currency** in which the transaction is settled.
- The amounts for **incomes and/or expenses**, without decimal points.

This information is set out in detail in the [F01DGS & F02CMS manual](#).

	<b>Where can the required data be found?</b>	Almost all the information can be found in your company <b>accounts</b> , on the <b>transaction invoices</b> or on <b>other supporting documents</b> such as contracts, licences and certificates.
	<b>When and how often do I have to declare?</b>	<p><b>Monthly or quarterly</b> and <b>no later than the 20th of the month following the reporting period</b>. For example:</p> <ul style="list-style-type: none"> <li>– Your declaration for April must be submitted by 20 May at the latest.</li> <li>– Your declaration for the third quarter must be submitted by 20 October at the latest.</li> </ul>
	<b>How do I declare?</b>	<p>You submit your declaration <b>online</b> via <a href="http://www.onegate.be">www.onegate.be</a>. You will first have to identify yourself on <a href="#">CSAM</a><sup>1</sup> or with a valid electronic certificate.</p> <p>Find out more about <a href="#">connecting to OneGate</a>.</p> <p>In OneGate, you can choose yourself how to complete your reports: <b>manually or with the help of XML or CSV files</b>. Instructions are set out step by step in the <a href="#">OneGate Quick Start Guide</a>.</p>
	<b>What happens if I forget to or do not declare in time?</b>	<p>For the accuracy of the statistics and the economic decisions that may result from them, these declarations are part of your company's <b>legal obligations</b>. By <b>failing to meet these obligations</b>, you may expose your company to a <b>penalty payment</b>.</p> <p>Find out more about the <a href="#">legislation governing your obligation to declare for F01DGS or F02CMS</a>.</p>
	<b>Where can I ask questions?</b>	<ul style="list-style-type: none"> <li>– About the <b>declaration</b>: <a href="mailto:externalstatistics@nbb.be">externalstatistics@nbb.be</a> or +32 2 221 40 99.</li> <li>– About your <b>access to OneGate</b>: <a href="mailto:access.onegate@nbb.be">access.onegate@nbb.be</a>.</li> </ul>

<sup>1</sup> The CSAM platform is only accessible to resident companies and users.