

This document is also available in [FR](#), [NL](#) and [DE](#).

F01MER

The F01MER declaration enables the National Bank of Belgium to collect **statistical data on foreign triangular trade in goods** by companies established in Belgium. All VAT-registered residents purchasing **goods abroad and selling them on to businesses in other countries without the goods making an intermediate stop in Belgium**, must declare these transactions if they fulfil certain criteria.



Why does my company have to file this declaration?

The obligation to declare is determined by the following criteria:

sources	criteria	selection	reporting frequency
code T in the intra-Community declaration	over €5 million / year	all	monthly or quarterly
	€5 million or less / year		
Intrastat declarations	over €10 million / year		
Extrastat declarations	over €1 million / year		
Crossroads Bank for Enterprises	recorded under activity code 451, 4531, 454 or 46		
other VAT-registered residents with triangular trade transactions			

Your company was **selected** for the F01MER declaration **on the basis of** information from the **above sources**. Specifically, we look at the data from the penultimate year preceding the year for which you must file declarations.



What information do I have to declare?

Your **purchases and sales** of goods via foreign triangular trade and your **outstanding claims and debts** on those transactions.

Specifically, the following information is required:

- The **co-contractor's country** code.
- The code for the **currency** in which the transaction is settled.
- The **value (expenses and/or incomes) in units**, without decimal points, commas or points.

This information is set out in detail in the **F01MER manual** (available in [FR](#) and [NL](#)).



Where can the required data be found?

You will find almost all data in your company's **bookkeeping** and on the **invoices** of the triangular trade transactions.



How do I declare?

You submit your declaration **online** via www.onegate.be. You will first have to identify yourself on [CSAM](#)¹ or with a valid electronic certificate.

Find out more about [connecting to OneGate](#).

In OneGate, you can choose yourself how to complete your reports: **manually or with the help of XML or CSV files**. Instructions are set out step by step in the [OneGate Quick Start Guide](#).



When and how often do I have to declare?

Monthly or quarterly and **no later than the 20th of the month** following the reporting period. For example:

- Your declaration for April must be submitted by the 20th of May at the latest.
- Your declaration for the third quarter must be submitted by the 20th of October at the latest.

Do you have a **month or quarter with no triangular trade transactions**? In that case, you must submit a **Nil declaration**, also no later than the 20th of the following month.



What happens if I forget to declare or do not declare in time?

For the accuracy of the statistics and the economic decisions that may result from them, these declarations are part of your company's **legal obligations**. By **failing to meet these obligations**, you may expose your company to a **penalty payment**.

Find out more about the [legislation governing your obligation to declare for F01MER](#).



Where can I ask questions?

- About the **declaration**: externalstatistics@nbb.be or +32 2 221 40 99.
- About your **access to OneGate**: access.onegate@nbb.be.

¹ The CSAM platform is only accessible to resident companies and users.