

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

F02TRA

Using the F02TRA report form, the National Bank of Belgium collects **statistical data on the cross-border activities (transport, accommodation) of tour operators and travel agencies established in Belgium**. All residents subject to VAT who buy or sell **tourist services** abroad may be required to report these transactions.



Why does my company have to file this declaration?

The obligation to declare is determined by the following criteria:

sources	amount per year	reporting frequency
annual accounts and VAT declaration	more than € 10 million	quarterly
	more than € 20 million	monthly

Your company **will be selected** in the course of this year to report as from January of next year **based on the annual accounts and VAT returns** that it submitted over the past 3 financial years.

If for one of these 3 years, your company generated an **annual turnover in excess of 10 million euros**, you are required to report **every three months**.

If your **annual turnover exceeds 20 million euros**, you must report **monthly**.



What information do I have to declare?

Your **purchases and sales of stays abroad, transport** to the holiday destination and back, and, if any, **other tourist services** delivered by or to non-residents.

Specifically, the following information is required:

- The co-contractor's **country** code.
- The code for the **currency** in which the transaction is settled.
- The **amount** (incomes, expenses) of the transaction, without decimal points.

This information is set out in detail in the **F02TRA manual** (available in [FR](#) and [NL](#)).



Where can the required data be found?

Almost all the information can be found **in your company accounts** and on the **corresponding invoices**.



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

Do you, **during a given month or quarter, not have any transactions** abroad? In that case, you must submit a **"Nil declaration"**, also no later than the **20th of the month** following the reporting period.



What happens if I forget to 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 F02TRA](#).



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.