

## Foreign Direct and Other Investment



### Non-financial companies and public regulated real estate companies

Declarations:

GRPFDI: group structure

F13FDI: direct investment flows

S13FDI: direct investment position

R13FDI: results of direct investment and equity position of non-resident companies not directly held

S13FAT: FATS (Foreign Affiliates Trade Statistics) data

F13FOI: other investment flows position

S13FOI: other investment

### Manual - 2022

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# 1. Glossary

## 1.1 Resident or non-resident

### 1.1.1 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.

### 1.1.2 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.

## 1.2 Foreign direct investment relationship

A foreign direct investment relationship is defined as follows:

- any link between a resident and a company established abroad which allows this resident - "the direct investor" to have a significant influence on the management of the company in question - "the company subject to the direct investment" - and where there is a lasting interest on the part of the direct investor in the said company;
- any link between a non-resident and a company established in Belgium which allows this non-resident - "the direct investor" - to have a significant influence on the management of the company in question - "the company subject to the direct investment" - and where there is a lasting interest on the part of the direct investor in the said company.

A direct investment relationship is presumed to exist when a direct investor has, directly or indirectly, a minimum participating interest of 10 % in the company subject to the direct investment.

Any relationship between a resident company and a non-resident company, where both companies (sister companies) each have a direct investment relationship with a same third-party company (parent company) must also be considered to be a direct investment relationship.

## 1.3 Other foreign investment

For the purposes of these declarations, "other" investment comprises:

- financial investment between resident and non-resident companies **not belonging to the same group**, excluding investment through securities transactions: these are all resources, other than in the form of securities, that, at a given moment in time, a resident puts at the disposal of a non-resident, or receives from a non-resident, with which the resident has a relationship with no significant influence on the management of it and where there is no lasting interest in it, or vice versa;
- financial derivatives: transactions and positions concerning financial derivatives in which the counterparty is a non-resident, whether **belonging to the same group or not**;
- the purchase and sale of real estate: property transactions in which the counterparty is a non-resident, whether **belonging to the same group or not**.

## 1.4 Group company

For the purposes of these declarations, group company is understood to cover any company belonging to the group, whatever the nature of its activity (non-financial company, credit institution, etc.).

## 1.5 Group of companies

For the purposes of these declarations, group of companies is understood to cover all companies associated with one another by direct investment links. The group may have a national dimension if it consists entirely of resident companies, or an international one if one or several companies belonging to the group are non-resident companies. The group structure is generally shown by an organisation chart.

Non-resident investors who are natural persons must also be taken into consideration in the definition of the group.

## 1.6 Right of interference

The right of interference is understood to be an investor's right to take part in the decision-making and management processes of the company subject to the investment. For the purposes of these declarations, companies for which there is a right of interference are treated the same as companies for which there is a participating interest of at least 10 %.

## 2. General provisions

### 2.1 Legal obligation

All residents are required by law to notify their foreign transactions directly to the National Bank of Belgium (NBB).

The objective of these declarations is to record direct and other foreign investment carried out:

- outside Belgium by residents (outward direct or other foreign investment);
- in Belgium by non-residents (inward direct or other investment).

These declarations come under Belgium's statistical obligations to international organisations like the International Monetary Fund (IMF), the Organisation for Economic Cooperation and Development (OECD), the European Commission (Eurostat) and the European Central Bank (ECB). These obligations concern both balance of payments statistics and those on investment with regard to the rest of the world.

Reminder: branches and registered offices established in Belgium of companies incorporated under foreign law have resident status. Consequently, they also have to notify the NBB of any foreign transactions they make, including transactions with the head office on which they depend.

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

### 2.2 Entities required to provide information for foreign direct investment declarations

- Resident legal entities selected on the basis of data from the annual accounts (equity, financial fixed assets, total assets/liabilities) which have a direct investment relationship with a non-resident (either as a direct investor or as a company subject to direct investment), as well as all resident public regulated real estate companies under Belgian law within the meaning of art. 9 §4 of the Law of 12 May 2014 on regulated real estate companies, are required to provide information for the **GRPFDI, F13FDI, S13FDI, R13FDI and S13FAT** declarations, insofar as long as they meet one of the following descriptions:
  - o be a resident legal entity incorporated under Belgian law in which a non-resident has a participating interest of at least 10 %;
  - o be a resident legal entity incorporated under the law of the country of origin (branch in Belgium);
  - o be a resident legal entity that has a participating interest of at least 10 % in a company established outside national territory, incorporated under the law of the country of establishment;
  - o be a resident legal entity that owns a company established outside national territory and incorporated under Belgian law (foreign branch);
  - o be a resident legal entity with at least one non-resident sister company.

Under specific circumstances, the criterion for holding a participating interest of at least 10 % may be replaced by the concept of the right of interference held by the direct investor in the company's decision-making and management processes.

Specific case of indirect relationships:

- in accordance with the definition of "direct investment relationship" (see point 1.2 above), the above descriptions apply to both direct and indirect relationships (e.g.: indirect holding, via other affiliated companies, of a stake of at least 10 % in a non-resident third-party undertaking).

Resident coordination centres are also required to provide data for the GRPFDI, F13FDI, S13FDI, R13FDI declarations.

## 2.3 Entities required to provide information for other foreign investment declarations

Those required to provide information for the **F13FOI and S13FOI** declarations are:

- resident legal entities that are subject to the declarations on direct investment;
- resident legal entities that meet the following criteria:
  1. their balance sheet total (assets and liabilities) is more than or equal to €20 000 000 **and**
  2. total receivables due in more than one year (items 285/8 and 291 on the assets side) is higher than or equal to €5 000 000 **or** total payable with maturity of more than one year (items 173 and 174 on the liabilities side) is higher than or equal to €5 000 000.

## 2.4 Responsibility

A person responsible for providing information (the declarer) 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 declarer's hands.

## 2.5 Description of the declarations

### 2.5.1 Group structure (GRPFDI)

This declaration covers the structure of the group of companies to which the declaring party belongs. The declaring party must mention all companies in the group (shareholders, participating interests, sister companies, etc.). Those which are relevant for the other declarations on direct investment are selected from among these. These companies are the counterparties for which data are collected in the declarations described below.

For each resident or non-resident company in the group, general information is requested such as the name, country of residence, sector of activity, as well as the percentage stake that each one has in the other.

### 2.5.2 Direct investment flows (F13FDI)

This declaration covers **financial flows** with regard to the declaring party's equity, **financial flows** in relation to the declaring party's participating interests abroad as well as flows relating to other instruments such as loans, deposits, etc. for which the counterpart is a non-resident **group** company. This information must be broken down by non-resident **group** company and by currency.

### 2.5.3 Direct investment position (S13FDI)

This declaration relates to the declaring party's **equity position**, the equity of companies in which there is a direct participating interest and the **outstanding amounts** of other instruments such as existing loans, deposits etc. vis-à-vis non-resident **group** companies. This information must be broken down by non-resident **group** company and by currency.

## 2.5.4 Results of direct investment and equity position of non-resident companies not directly held (R13FDI)

This declaration relates to the declaring party's **results**, the results of non-resident companies in which there is a direct or indirect participating interest, as well as the **equity position** of non-resident companies in which there is an indirect participating interest. This information must be broken down by company.

## 2.5.5 FATS (Foreign Affiliates Trade Statistics) (S13FAT)

This declaration relates to information such as the turnover, workforce, employee benefits expenses and investment in tangible non-current assets. These items only concern non-resident companies in which there is a direct or indirect participating interest of at least 50 %. This information must be broken down by non-resident company and, if appropriate, by currency.

## 2.5.6 Other investment flows (F13FOI)

This declaration covers **financial flows** relating to instruments such as loans, deposits, derivatives, etc. of which the counterparty is a **non-affiliated** (not belonging to the same group) non-resident company. This information must be broken down by country and by currency.

## 2.5.7 Other investment position (S13FOI)

This declaration covers the **position** with regard to existing instruments such as loans, deposits, derivatives, etc. of which the counterparty is a **non-affiliated** (not belonging to the same group) non-resident company. This information must be broken down **by country and by currency**.

## 2.6 Frequency and time limit

There are 2 distinct groups of declaring party and the frequency with which they must submit declarations varies depending on the relative size of the declaring party's direct investments with regard to all of the companies required to provide information. The first group required to provide information - the most important from a statistical point of view - has a high level of declaration frequency. The second group has a low level of frequency. Companies are notified directly of the frequency with which they must provide information.

The declaring parties must communicate:

- high level of frequency:
  1. **flows on a monthly basis**, within 20 calendar days following the end of the month in question (GRPFDI, F13FDI and F13FOI);
  2. **results and positions on an annual basis**, within 5 months following the end of the year in question (S13FDI, R13FDI, S13FAT and S13FOI);
- low level of frequency:
  1. **flows on an annual basis**, within 20 calendar days following the end of the year in question (GRPFDI, F13FDI and F13FOI);
  2. **results and positions on an annual basis**, within 5 months following the end of the year in question (S13FDI, R13FDI, S13FAT and S13FOI).



In summary:

DECLARATIONS	HIGH FREQUENCY	LOW FREQUENCY
Group structure (GRPFDI)	monthly	annually
Direct investment flows (F13FDI)	monthly	annually
Direct investment position (S13FDI)	annually	annually
Results of direct investment and equity position of non-resident companies not directly held (R13FDI)	annually	annually
FATS data (S13FAT)	annually	annually
Other investment flows (F13FOI)	monthly	annually
Other investment position (S13FOI)	annually	annually

## 2.7 Transmission method

You can **only** submit your declaration **online** via [www.onegate.be](http://www.onegate.be).

In OneGate, you can choose yourself how to complete your reports: **manually or with the help of XML or CSV files**. Annex 1 shows you a concrete example of the CSV format that you must use for this declaration.

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

## 2.8 “Nil” declaration

If, during a declaration period, there were no foreign direct or other investment **flows** (F13FDI or F13FOI) and/or there has been no other investment **position** (S13FOI) abroad, 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.

As regards the equity position, and the results of the declaring party and of the participating interests (declarations S13FDI and R13FDI), a declaration must be added each year even if no change has been recorded compared to the previous year.

With regard to FATS data (S13FAT), amounts must be entered, even if they are nil values.

### 3. Where can the required data be found?

Direct investment data can be found in the group organisation chart, in your company accounts, as well as in the accounts of the owned non-resident companies (only as far as equity positions and results are concerned). However, the Minimum Standardised Accounting Plan does not include all the necessary details for some instruments. One solution may be a more detailed subdivision.

**It should be noted that only transactions with non-resident group companies selected on the basis of group information are relevant for direct investment.**

Chapter 4 refers wherever possible, **and for information purposes only**, to accounting items for companies whose accounting data might not tally with the information required.

## 4. Information to be supplied and codification

### 4.1 Identification of your company

Your unique 10-digit company number is used to authenticate declarations. More often than not, this number is the same as your 9-digit VAT number, preceded by a 0 (recent company numbers may also start with 1).

N.B.: the institution unit number **may under no circumstances** be used as the authentication number.

### 4.2 Identification of the contact person in your company or third-party declaring party

In order to enable us to communicate rapidly with the person responsible for submitting declarations, please mention directly in the declaration the authentication data of the contact person at your company (or third-party declaring party).

### 4.3 Declaration period

The period to which a declaration relates is encoded in the form "YYYY-MM" where "YYYY" is the year identifier and "MM" the month identifier. The period to be used is the calendar year.

For monthly declarations, the values "01" to "12" are possible for "MM", "01" for "January", "02" for "February" and so on.

For annual declarations, "MM" is always "12" and refers to "December".

### 4.4 Content and instructions

Only positions relating to **non-resident** companies and transactions with **non-resident** companies are significant. The values to be declared are book values. No valuation at market or any other price is required. It should be noted that the identification of the accounting items based on full-format annual accounts for companies is **for information only**.

#### 4.4.1 Group structure (GRPFDI)

This declaration is a systematic listing of the organisation chart (or structure) of the group (participating interests, shareholders, sister companies, etc.). For all companies in the group, whether resident or non-resident, the declaration report records the information described in the table below. Non-resident investors which have not been set up in the form of a company must also be mentioned.

INFORMATION	DESCRIPTION
Name	The company's denomination.
Country	The company's country of establishment.
Ultimate parent company	<p>Tick if it refers to the ultimate parent company of the declaring party.</p> <p>The ultimate parent company is the direct or indirect shareholder which owns at least 50 % of the voting rights in the resident legal entity subject to declaration but whose voting rights are not owned for at least 50 % by another legal entity. Thus, this means the direct or indirect shareholder which controls the declarer company but itself is not controlled by another company.</p> <p>The ultimate parent company may be resident (it can be the declaring company) or non-resident.</p> <p>Only one company may be designated as the ultimate parent company.</p>
Right of interference	<p>Tick if there is a right of interference.</p> <p>The right of interference is the right by which a direct investment link is allowed even if the participating interest held is less than 10 %.</p>
Listed company	Tick if the company is listed on a stock exchange.
Sector of activity	<p>The company's sector of activity in accordance with NACE:</p> <p><a href="https://ec.europa.eu/eurostat/documents/3859598/5902521/KS-RA-07-015-EN.PDF/dd5443f5-b886-40e4-920d-9df03590ff91?version=1.0">https://ec.europa.eu/eurostat/documents/3859598/5902521/KS-RA-07-015-EN.PDF/dd5443f5-b886-40e4-920d-9df03590ff91?version=1.0</a></p>
Accounting year end date	The date (DD/MM) indicating the end of the company's accounting year. Default value: 31-12.

The percentage of participating interest which exists between 2 companies belonging to the group must also be given.

The group organisation chart serves as the basis on which the IT application determines the list of non-resident companies for which declarations have to be compiled.

Once the organisation chart has been created in the IT application using the initial declaration, the declaring party then need only amend it, if necessary, when making subsequent declarations.

In view of the fact that the organisation chart recorded via the group structure declaration (GRPFDI) serves as the basis for determining the list of non-resident companies for which declarations have to be submitted, it is absolutely imperative that the declaring party validates the GRPFDI declaration **prior to** the declaration on flows (F13FDI), positions (S13FDI), results and equity positions (R13FDI) as well as on FATS data (S13FAT).

**In fact, using the group structure, the IT application defines the dependent non-resident group companies (participating interest, shareholder, sister company or other) for which data must be given for the different declarations.**

#### 4.4.2 Direct investment flows (F13FDI)

The tables below show, by type of instrument (shareholders, participating interests, other instruments, etc.) the different items to be declared, identified by an alphanumeric code. The accounting items are also listed **for information purposes**.

**N.B.:** all amounts must be entered without a negative sign (unless otherwise mentioned in the tables below).

##### 4.4.2.1 Shareholders

##### 4.4.2.1.1 Capital and reserves of the declarer resident company

These are transactions relating to the declaring party's equity.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>M5201</b>	<b>New contributions</b> This covers any constitution or increase of capital/extension of the appropriation <sup>1</sup> of the declarer company due to new contributions. The amount to be given is the issue value.	Movements recorded in the accounts: 10 Capital (For companies without capital 10/11 – contributions) 11 Issue premiums 18 Branch accounts
<b>M5202</b>	<b>Repayment of capital/contributions/resources or issue premiums</b> This covers any repayment of capital/contributions/resources or issue premiums of the declarer company.	Movements recorded in the accounts: 10 Capital (For companies without capital 10/11 – contributions) 11 Issue premiums 12 Revaluation gains 13 Reserves 14 Deferred profits/deferred losses 15 Capital subsidies 18 Branch accounts
<b>M5203</b> <b>M5204</b>	<b>Incorporation in the capital of borrowings/loans, receivables/debts, securities, ...</b> <b>excluding the incorporation of equity items (reserves, deferred profit/loss etc.)</b> - reductions of capital/contributions by incorporation - increases of capital/contributions by incorporation	Movements recorded in the accounts: 10 Capital (For companies without capital 10/11 – contributions)

<sup>1</sup> When a company that has been set up in the form of a branch, and consequently does not have its own capital, the term "appropriation" is used (= appropriations that the parent company grants to its branch in the form of a current account or similar source of funds).

#### 4.4.2.1.2 Transactions with the non-resident direct shareholder

These are transactions broken down by non-resident direct shareholder and by currency.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>M5205</b>	<p><b>Amount of new contribution / increase in capital by the non-resident shareholder</b></p> <p>The amount of new contributions received, at the issue value, must be declared for each <b>non-resident direct shareholder</b>.</p> <p>This item does not apply to declaring parties set up in the form of branches.</p>	<p>Movements recorded in the accounts:</p> <p>10 Capital (For companies without capital 10/11 – contributions)</p> <p>11 Issue premiums</p>
<b>M5301</b>	<p><b>Reimbursement of capital/contributions to a non-resident shareholder OR</b></p> <p><b>Reductions of capital/contributions by incorporation OR</b></p> <p><b>Purchase by the declaring party of own shares from a non-resident shareholder</b></p> <p>The value at which own shares have been purchased from the non-resident direct shareholder must be declared for each <b>non-resident direct shareholder</b>.</p> <p>This item does not apply to declaring parties set up in the form of branches.</p>	<p>Movements recorded in the accounts:</p> <p>10 Capital (For companies without capital 10/11 – contributions)</p> <p>50 Own shares</p>
<b>M5302</b>	<p><b>Increase of capital/contributions by incorporation OR</b></p> <p><b>Sale by the declaring party of own shares to a non-resident shareholder</b></p> <p>The value at which own shares have been sold to the non-resident direct shareholder must be declared for each <b>non-resident direct shareholder</b>.</p> <p>This item does not apply to declaring parties set up in the form of branches.</p>	<p>Movements recorded in the accounts:</p> <p>10 Capital (For companies without capital 10/11 – contributions)</p> <p>50 Own shares</p>

#### 4.4.2.1.3 Transactions with outgoing shareholders

These are transactions with former shareholders.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>X5301</b>	<b>Repayment of capital/contributions to a non-resident shareholder</b>	Movements recorded in the accounts: 10 Capital (For companies without capital 10/11 – contributions) 50 Own shares
<b>X2002</b>	<b>Repayment of loans granted &gt; 30 days and ≤ 1 year</b>	Movements recorded in the accounts: > 30 days and ≤ 1 year 416 Miscellaneous receivables
<b>X2102</b>	<b>&gt; 1 year</b>	> 1 year 281 Receivables on affiliated companies 283 Receivables on companies linked by a participating interest
<b>X6502</b>	<b>Repayment of loans received &gt; 30 days and ≤ 1 year</b>	Movements recorded in the accounts: > 30 days and ≤ 1 year 43 Financial debts 489 Other miscellaneous payables
<b>X6602</b>	<b>&gt; 1 year</b>	> 1 year 17 Payables at more than 1 year: 170,171, 173, 174, 179 42 Payables at more than 1 year due during the year:420, 421, 423, 424, 429
<b>X1101</b>	<b>Dividends paid to former shareholders</b>	Movements recorded in the accounts: 470 Dividends and percentage share of profits from previous financial years
<b>X1102</b>	<b>Interim dividends paid to former shareholders</b>	471 Dividends from the financial year 550 Credit institutions - current accounts 560 Post Office Bank - current accounts

#### 4.4.2.2 Participating interests

##### 4.4.2.2.1 Transactions with non-resident direct subsidiaries

These are transactions relating to the declaring party's direct participating interests in non-resident companies, broken down by non-resident company and by currency.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>M1201</b>	<p><b>Amounts paid/contributions made in connection with the setting up of non-resident companies OR capital increases of non-resident companies OR increases in appropriations of non-resident branches</b></p> <p>This information must be declared for <b>each directly owned non-resident company</b> when there is a <b>new contribution</b> to the capital/appropriation of the non-resident company.</p>	<p>Movements recorded in the accounts:</p> <p>550 Credit institutions - current accounts</p> <p>560 Post Office Bank - current accounts</p>
<b>M1301</b>	<p><b>Amounts paid/contributions made in connection with a participating interest in pre-existing non-resident companies</b></p> <p>This information must be declared for <b>each directly owned non-resident company</b> in the case of existing shares (no new contribution).</p> <p>This item does not apply to non-resident companies set up in the form of branches.</p>	<p>Movements recorded in the accounts:</p> <p>550 Credit institutions - current accounts</p> <p>560 Post Office Bank - current accounts</p>
<b>M1202</b>	<p><b>Amounts/contributions received in connection with a partial reduction or total repayment of the capital/contributions of non-resident companies or of the appropriations of non-resident branches</b></p> <p>This is the total amount which has been received from the non-resident company in the event of a reduction of the capital/appropriation or liquidation of the non-resident company.</p> <p>This information must be declared for each non-resident company owned directly.</p>	<p>Movements recorded in the accounts:</p> <p>550 Credit institutions - current accounts</p> <p>560 Post Office Bank - current accounts</p>
<b>M1302</b>	<p><b>Amounts/contributions received in connection with the assignment of ownership interests in non-resident companies</b></p> <p>This information must be declared for each <b>directly owned non-resident company</b> in which there has been a sale of participating interests.</p> <p>This is the total amount of the sale.</p> <p>This item does not apply to non-resident companies set up in the form of branches.</p>	<p>Movements recorded in the accounts:</p> <p>550 Credit institutions - current accounts</p> <p>560 Post Office Bank - current accounts</p>



CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>M1203</b> <b>M1204</b>	<b>Incorporation of borrowings/loans, trade receivables/debts</b> - decrease by incorporation - increase by incorporation This information must be declared for <b>each directly owned non-resident company</b> . This is the decrease or increase in the book value of the participating interest following the incorporation of asset or liability items. There is no new contribution in the non-resident company. This item does not apply to non-resident companies set up in the form of branches.	Movements recorded in the accounts: 280 Participating interests in affiliated companies 282 Participating interests in companies linked by a participating interest Commercial debts/receivables: 44, 175, 40, 290 Borrowings/loans: 17 (except 175), 29 (except 290), 410, 430

#### 4.4.2.2.2 Transactions with outgoing participations

These are transactions with former subsidiaries.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>W1201</b>	<b>Amounts paid/contributions made in connection with the setting up of non-resident companies OR capital increases of non-resident companies OR increases in appropriations of non-resident branches</b>  This code only applies to annual declarers.	Movements recorded in the accounts: 550 Credit institutions current accounts 560 Post Office Bank current accounts
<b>W1301</b>	<b>Amounts paid/contributions made in connection with the acquisition of a participating interest in pre-existing non-resident companies.</b>  This code only applies to annual declarers.	Movements recorded in the accounts: 550 Credit institutions current accounts 560 Post Office Bank current accounts
<b>W1302</b>	<b>Amounts/contributions received in connection with the assignment of ownership interests in non-resident companies</b>	Movements recorded in the accounts: 550 Credit institutions current accounts 560 Post Office Bank current accounts
<b>W1203</b> <b>W1204</b>	<b>Incorporation of borrowings/loans, of trade receivables/debts</b> - decrease by incorporation - increase by incorporation  This code only applies to annual declarers.	Movements recorded in the accounts: 280 Participating interests in affiliated companies 282 Participating interests in companies linked by a participating interest Commercial debts/receivables: 44, 175, 40, 290 Borrowings/loans: 17 (except 175), 29 (except 290), 410, 430

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>W2002</b>	<b>Repayment of loans granted</b> <b>&gt; 30 days and ≤ 1 year</b>	Movements recorded in the accounts: > 30 days and ≤ 1 year 416 Miscellaneous receivables
<b>W2102</b>	<b>&gt; 1 year</b>	> 1 year 281 Receivables on affiliated companies 283 Receivables on companies linked by a participating interest
<b>W6502</b>	<b>Repayment of loans received</b> <b>&gt; 30 days and ≤ 1 year</b>	Movements recorded in the accounts: > 30 days and ≤ 1 year 43 Financial debts 489 Other miscellaneous payables
<b>W6602</b>	<b>&gt; 1 year</b>	> 1 year 17 Payables at more than 1 year: 170, 171, 173, 174, 179 42 Payables at more than 1 year due during the year: 420, 421, 423, 424, 429
<b>W1001</b>	<b>Dividends received from former subsidiaries</b>	Movements recorded in the accounts: 750 Income from financial fixed assets
<b>W1002</b>	<b>Interim dividends received from former subsidiaries</b>	550 Credit institutions current accounts 560 Post Office Bank current accounts

#### 4.4.2.3 Other instruments

##### 4.4.2.3.1 Loans, borrowings and deposits in the group: short-term (> 30 days and ≤ 1an) and long-term (> 1 year)

These are borrowing, loan and deposit transactions for which the counterparty is a non-resident group company. These transactions must be broken down by non-resident group company and by currency.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>M2001</b> <b>M2101</b>  <b>M2002</b> <b>M2102</b>	<b>New loans granted to the counterpart</b> <b>&gt; 30 days and ≤ 1 year</b> <b>&gt; 1 year</b> <b>Repayment of these loans</b> <b>&gt; 30 days and ≤ 1 year</b> <b>&gt; 1 year</b> This information must be declared for <b>each non-resident group company</b> (shareholder, participating interest or other group company). <b>The term to be used is the initial term,</b> including any reclassified receivables.	Movements recorded in the accounts: <b>&gt; 30 days and ≤ 1 year</b> 416 Miscellaneous receivables <b>&gt; 1 year</b> 281 Receivables on affiliated companies 283 Receivables on companies linked by a participating interest
<b>M6501</b> <b>M6601</b>  <b>M6502</b> <b>M6602</b>	<b>New loans received from the counterpart</b> <b>&gt; 30 days and ≤ 1 year</b> <b>&gt; 1 year</b> <b>Repayment of these loans</b> <b>&gt; 30 days and ≤ 1 year</b> <b>&gt; 1 year</b> This information must be declared for <b>each non-resident group company</b> (shareholder, participating interest or other group company). <b>The term to be used is the initial term,</b> including any reclassified receivables.	Movements recorded in the accounts: <b>&gt; 30 days and ≤ 1 year</b> 43 Financial debts 489 Other miscellaneous payables <b>&gt; 1 year</b> 17 Payables at more than one year: 170, 171, 173, 174, 179 42 Payables at more than one year due during the year: 420, 421, 423, 424, 429
<b>M2003</b> <b>M2103</b>  <b>M2004</b> <b>M2104</b>	<b>New deposits made to the counterpart</b> <b>&gt; 30 days and ≤ 1 year</b> <b>&gt; 1 year</b> <b>Repayment of these deposits</b> <b>&gt; 30 days and ≤ 1 year</b> <b>&gt; 1 year</b> This information must be declared for <b>each non-resident group company</b> (shareholder, participating interest or other group company).	Movements recorded in the accounts: <b>&gt; 30 days and ≤ 1 year</b> 531 Fixed-term deposits of more than one month and up to one year <b>&gt; 1 year</b> 530 Fixed-term deposits of more than one year

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
M6503 M6603	<b>New deposits received</b> <b>&gt; 30 days and ≤ 1 year</b> <b>&gt; 1 year</b>	
M6504 M6604	<b>Repayment of these deposits</b> <b>&gt; 30 days and ≤ 1 year</b> <b>&gt; 1 year</b> This information must be declared for each <b>non-resident group company</b> (shareholder, participating interest or other group company). <b>The term to be used is the initial term.</b>	

#### 4.4.2.3.2 Loans, borrowings and deposits in the group: very short-term (≤ 30 days)

These are **outstanding amounts**<sup>2</sup> of borrowings, loans and deposits of less than 30 days for which the counterparty is a non-resident group company. These amounts must be broken down by non-resident group company and by currency.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
M2016	<b>Loans granted to the counterpart: debit balance ≤ 30 days</b> This information must be declared for <b>each non-resident group company</b> (shareholder, participating interest or other group company). <b>The term to be used is the initial term.</b>	Account balances: 416 Miscellaneous receivables
M6516	<b>Loans received from the counterpart: credit balance ≤ 30 days</b> This information must be declared for <b>each non-resident group company</b> (shareholder, participating interest or other group company). <b>The term to be used is the initial term.</b>	Account balances: 43 Financial debts 489 Other miscellaneous payables
M2017	<b>Deposits accepted by the counterpart: debit balance ≤ 30 days</b> This information must be declared for <b>each non-resident group company</b> (shareholder, participating interest or other group company).	Account balances: 532 Fixed-term deposits at up to one month
M6517	<b>Deposits received: credit balance ≤ 30 days</b> This information must be declared for each <b>non-resident group company</b> (shareholder, participating interest or other group company).	

<sup>2</sup> For simplification, data on very short-term positions are collected using the direct investment flows declaration so as to avoid having to report a substantial number of individual flows.

#### 4.4.2.3.3 Sight accounts, inter-company accounts and cash pooling: very short-term ( $\leq 30$ days)

These are **outstanding amounts** of sight accounts, intercompany accounts, current accounts and cash-pooling for which the counterparty is a non-resident group company. These amounts must be broken down by non-resident group company and by currency.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>M2018</b> <b>M6518</b>	<p><b>Balance at the end of the month of sight account(s) with a non-resident credit institution forming part of the group</b></p> <ul style="list-style-type: none"> <li>- debit balance</li> <li>- credit balance</li> </ul> <p>This information must be declared for <b>each non-resident credit institution forming part of the group</b> (shareholder, participating interest or other group company).</p> <p>If several sight accounts are held with a non-resident credit institution forming part of the group, the different balances must be added together to create one net total credit or debit balance.</p> <p>The terms "debit balance" and "credit balance" are those taken from the declaring party's accounting records and not those given on bank statements issued by the credit institution.</p>	<p>Account balances:</p> <p>550 Credit institutions: current accounts</p> <p>433 Credit institutions: current account payables (credit balance at the end of the financial year)</p>
<b>M2019</b> <b>M6519</b>	<p><b>Balance at the end of the month of the inter-company accounts and/or of the current accounts with a non-resident company forming part of the group</b></p> <ul style="list-style-type: none"> <li>- debit balance</li> <li>- credit balance</li> </ul> <p>This information must be declared for <b>each non-resident group company</b> (shareholder, participating interest or other group company).</p> <p>If several current accounts are held with the non-resident company forming part of the group, the different balances must be added together to create one net total credit or debit balance.</p>	<p>Account balances:</p> <p>416 Miscellaneous receivables</p> <p>439 Other borrowings</p> <p>489 Other miscellaneous payables</p>
<b>M2020</b> <b>M6520</b>	<p><b>Balance at the end of the month of the current account used for the cash-pooling with the companies in the group</b></p> <ul style="list-style-type: none"> <li>- debit balance</li> <li>- credit balance</li> </ul> <p>This information must be declared for <b>each non-resident group company</b> (shareholder, participating interest or other group company).</p> <p>Do not complete these items if cash-pooling transactions have already been included in the balances declared in items M2019/M6519.</p>	<p>Account balances:</p> <p>416 Miscellaneous receivables</p> <p>439 Other borrowings</p> <p>489 Other miscellaneous payables</p>

#### 4.4.2.3.4 Commercial receivables and payables

These are outstanding amounts of commercial receivables and commercial payables for which the counterparty is a non-resident group company. These amounts must be broken down by non-resident group company and by currency. In case of several commercial receivables/payables with the same non-resident company, the global receivable/payable may be reported in euro.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>M4011</b>	<b>Book value of receivables on non-resident companies resulting from the delivery of goods and/or the provision of services</b> This information must be declared for <b>each non-resident group company</b> (shareholder, participating interest or other group company). These are receivables less the down payment received.	Account balances: 40 Commercial receivables at up to one year 290 Commercial receivables at more than one year Client accounts
<b>M8511</b>	<b>Book value of debts towards non-resident companies resulting from the delivery of goods and/or the provision of services</b> This information must be declared for <b>each non-resident group company</b> (shareholder, participating interest or other group company). These are debts less the down payment made.	Account balances: 44 Commercial debts at up to one year 175 Commercial debts at more than one year 425 Debts at more than one year due during the year Supplier accounts

#### 4.4.2.3.5 Factoring

These are outstanding amounts relating to factoring transactions with a non-resident counterparty belonging to the group. These amounts must be broken down by non-resident group company and by currency.

N.B.: if these amounts are already booked in current account and consequently reported under items M2019/M6519, the declaring party does not have to report them again in the items below.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>M2022</b> <b>M2122</b>	<b>Declarer = creditor / non-resident factoring company (group company)</b> <b>Book value of trade receivables on resident or non-resident debtors, assigned to a non-resident factoring company of the group responsible for their collection and which have not yet been paid by the factoring company</b> ≤ 1 year > 1 year This information must be declared for <b>each non-resident group company</b> which has a role as factoring company (shareholder, participating interest or other group company).	Account balances: Account of factoring company (non-resident group company): - client invoices issued to the factoring company and which have not yet been paid by the factoring company.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>M6522</b> <b>M6622</b>	<p><b>Declarant = factoring company / non-resident creditor (group company)</b></p> <p><b>Book value of trade receivables on resident or non-resident debtors acquired by the declaring party (factoring company) from a non-resident group company and which have not yet been paid to this company</b></p> <p><b>≤ 1 year</b></p> <p><b>&gt; 1 year</b></p> <p>This information must be declared for <b>each non-resident group company</b> (shareholder, participating interest or other group company).</p>	<p>Account balances:</p> <p>Creditor accounts (non-resident group company):</p> <ul style="list-style-type: none"> <li>- client invoices issued by non-resident group companies and which have not yet been paid to these companies.</li> </ul>

#### 4.4.2.4 Interest items with non-resident group companies

This covers debit and credit interest relating to the above-mentioned instruments (loans, borrowings, deposits, sight account, etc.). These interest items must be broken down by non-resident group company and by currency.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>M2005</b> <b>M6505</b>	<p><b>Interest received</b></p> <p><b>Interest paid</b></p> <p>This information must be declared for <b>each non-resident group company</b> (shareholder, participating interest or other group company).</p> <p><i>Interest recorded in current account or capitalised is considered as interest paid or received and must therefore also be mentioned under items M2005 and M6505.</i></p>	<p>Movements recorded in the accounts:</p> <p><b>Credit interest: 75 Financial profit account</b></p> <p>* Interest received:</p> <p>550 Credit institutions - current accounts</p> <p>560 Post Office Bank - current accounts</p> <p><b>Debit interest: 65 Financial expenditure</b></p> <p>* Interest paid:</p> <p>550 Credit institutions - current accounts</p> <p>560 Post Office Bank - current accounts</p>

#### 4.4.2.5 Dividends paid

This relates to dividends paid to non-resident shareholders. These dividends must be broken down by non-resident shareholder and by currency.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>J1101</b>	<b>Dividends paid to the non-resident shareholder</b>	Movements recorded in the accounts: 470 Dividends and percentage share of profits from previous financial years 471 Dividends from the financial year 550 Credit institutions - current accounts 560 Post Office Bank - current accounts
<b>J1102</b>	<b>Interim dividends paid by the respondent to the non-resident shareholder</b>  This information must be declared for <b>each non-resident direct shareholder</b> . It relates to the actual payment of dividends and not their allocation.	

#### 4.4.2.6 Dividends received

This relates to dividends received by non-resident companies in which there is a direct participating interest. These dividends must be broken down by non-resident company and by currency.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>J1001</b>	<b>Dividends received from the non-resident subsidiary</b>	Movements recorded in the accounts: 750 Income from financial fixed assets 550 Credit institutions - current accounts 560 Post Office Bank - current accounts
<b>J1002</b>	<b>Interim dividends received from the non-resident subsidiary</b>  This information must be declared for <b>each directly owned non-resident company</b> . It relates to the actual cashing in of dividends and not their allocation.	



#### 4.4.3 Direct investment position (S13FDI)

The tables below show, by type of instrument (shareholders, participating interests, loans balances, etc.), the different items to be declared, identified by an alphanumeric code. The accounting items are also listed **for information purposes**.

**N.B.:** all amounts must be entered without a negative sign (unless otherwise stated in the tables below).

##### 4.4.3.1 Shareholders

These are outstanding amounts relating to the declaring party's equity, in the declaring party's accounting currency.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>M5211</b>	<b>Capital</b>	Account balances:
<b>M5212</b>	<b>Issue premiums</b>	10 Capital
<b>M5213</b>	<b>Revaluation gains</b> (the figure may be negative)	(For companies without capital 10/11 – contributions)
<b>M5214</b>	<b>Reserves and capital subsidies</b>	11 Issue premiums
	<b>Deferred results</b>	12 Revaluation gains
<b>M5215</b>	- <b>deferred profit</b>	13 Reserves
<b>M5216</b>	- <b>deferred loss</b>	14 Deferred results
	This relates to the declaring party's equity. For declaring parties set up in the form of branches, the appropriations in items M5215/M5216 must be mentioned.	15 Capital subsidies

##### 4.4.3.2 Participating interests

These are outstanding amounts relating to the equity of non-resident companies in which there is a direct participating interest. This information can be found in the accounts of non-resident companies.

These amounts must be broken down by directly owned non-resident company and declared in the accounting currency of the non-resident company.

Note: the equity items of indirectly owned non-resident companies are gathered using the R13FDI declaration (see below).

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>M1211</b>	<b>Capital</b>	See the accounts of the directly owned non-resident company: equity
<b>M1212</b>	<b>Issue premiums</b>	
<b>M1213</b>	<b>Revaluation gains</b> (the figure may be negative)	
<b>M1214</b>	<b>Reserves and capital subsidies</b> (the figure may be negative)	
	<b>Deferred results</b>	
<b>M1215</b>	- <b>deferred profit</b>	
<b>M1216</b>	- <b>deferred loss</b>	
	This relate to the equity of non-resident group company in which there is a direct participating interest. For declaring parties set up in the form of branches, the appropriations in items M1215/M1216 must be mentioned.	

The book value of each directly owned non-resident company is also requested. This information can be found in the accounts of the declaring party and must be broken down by non-resident company.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>M1217</b>	<b>Book value of the participating interest</b>	Account balances: 280 Participating interests in affiliated companies 282 Participating interests in companies linked by a participating interest

#### 4.4.3.3 Other instruments

##### 4.4.3.3.1 Loans, borrowings and deposits in the group: short-term (> 30 days and ≤ 1 year) and long-term (> 1 year)

These are outstanding amounts of loans, borrowings and deposits for which the counterparty is a non-resident group company. These amounts must be broken down by non-resident group company and by currency.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>M2011</b> <b>M2111</b>	<b>Loans granted to the counterpart: debit balance</b> <b>&gt; 30 days and ≤ 1 year</b> <b>&gt; 1 year</b> This information must be declared for <b>each non-resident group company</b> (shareholder, participating interest or other group company). <b>The term to be used is the initial term</b> , including any reclassified receivables.	Account balances: <b>&gt; 30 days and ≤ 1 year</b> 416 Miscellaneous receivables <b>&gt; 1 year</b> 281 Receivables on affiliated companies 283 Receivables on companies linked by a participating interest
<b>M6511</b> <b>M6611</b>	<b>Loans received from the counterpart: credit balance</b> <b>&gt; 30 days and ≤ 1 year</b> <b>&gt; 1 year</b> This information must be declared for <b>each non-resident group company</b> (shareholder, participating interest or other group company). <b>The term to be used is the initial term</b> , including any reclassified receivables.	Account balances: <b>&gt; 30 days and ≤ 1 year</b> 43 Financial debts 489 Other miscellaneous payables <b>&gt; 1 year</b> 17 Payables at more than one year: 170, 171, 173, 174, 179 42 Payables at more than one year due during the year: 420, 421, 423, 424, 429
<b>M2013</b> <b>M2113</b>	<b>Deposits held by the counterpart: debit balance</b> <b>&gt; 30 days and ≤ 1 year</b> <b>&gt; 1 year</b> This information must be declared for <b>each non-resident group company</b> (shareholder, participating interest or other group company).	Account balances: <b>&gt; 30 days and ≤ 1 year</b> 531 Fixed-term deposits of more than one month and up to one year <b>&gt; 1 year</b> 530 Fixed-term deposits of more than one year

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>M6513</b> <b>M6613</b>	<b>Deposits received from the counterpart: credit balance</b> <b>&gt; 30 days and ≤ 1 year</b> <b>&gt; 1 year</b> This information must be declared for <b>each non-resident group company</b> (shareholder, participating interest or other group company).	

#### 4.4.3.3.2 Debt securities

These are outstanding amounts of debt securities (bonds, etc.) for which the counterparty is a non-resident group company. These positions must be broken down by non-resident group company and by currency.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>M6521</b> <b>M6621</b>	<b>Debt securities (bonds, etc.) issued by the declaring party and held by a non-resident group company</b> <b>≤ 1 year</b> <b>&gt; 1 year</b> This information must be declared for <b>each non-resident group company</b> (shareholder, participating interest or other group company). <b>The term to be used is the initial term</b> , including any reclassified receivables.	Account balances: <b>≤ 1 year</b> 430/8 Financial debts – credit institutions 439 Financial debts – other borrowings <b>&gt; 1 year</b> 170 Subordinated loans 420 Subordinated loans (reclassification) 171 Non-subordinated debentures 421 Non-subordinated debentures (reclassification)
<b>M2021</b> <b>M2121</b>	<b>Debt securities (bonds, etc.) issued by a non-resident group company and held by the declaring party</b> <b>≤ 1 year</b> <b>&gt; 1 year</b> This information must be declared for <b>each non-resident group company</b> (shareholder, participating interest or other group company).	Account balances: <b>≤ 1 year</b> 52 Fixed-interest securities <b>&gt; 1 year</b> 2812 Fixed-interest securities 2832 Fixed-interest securities

#### 4.4.4 Results of direct investment and equity position of non-resident companies not directly held (R13FDI)

The tables below show the different items to be declared, identified by an alphanumeric code. The accounting items are also listed **for information purposes**.

**N.B.:** all amounts must be entered without a negative sign (unless otherwise stated in the tables below).

##### 4.4.4.1 Results of direct investment

##### 4.4.4.1.1 Results of the declaring party

These relate to the results of the declaring party, in the declaring party's accounting currency. This data must be provided from the end of the declaring party's accounting year.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
J0011 J0012	<b>Operating result</b> - <b>Operating profit</b> - <b>Operating loss</b>	Profit and loss account: Operating profit (loss) (9901+66A-76A)
J0019 J0020	<b>Non-recurring result</b> - <b>Non-recurring income</b> - <b>Non-recurring charges</b>	Profit and loss account: - Non-recurring operating or financial income (76A+76B) - Non-recurring operating or financial charges (66A+66B)
J0013 J0014	<b>Net result for the financial year (after tax)</b> - <b>Profit for the financial year</b> - <b>Loss for the financial year</b>  This is the result for the financial year before transfer or deductions relating to the immunised reserves.	Profit and loss account: Profit (Loss) for the financial year (9904)
J0015	<b>Taxation on the result</b> (the figure may be negative in case of a tax refund)	Movements recorded in the accounts: 67 Taxation on the result 77 Regularisation of tax and drawings from provision for taxation Profit and loss account: Taxation on the result (67/77)
J0016 J0017 J0018	<b>Appropriation of result</b> - <b>Reserved profit, to be deferred</b> - <b>Loss to be deferred</b> - <b>Reimbursement of capital/contributions</b>	See the section entitled "Appropriations and deductions" in the annual accounts

#### 4.4.4.1.2 Results of participating interests

These relate to the results of non-resident companies in which there is a direct or indirect participating interest. This information can be found in the **accounts of non-resident companies**. These results must be broken down by non-resident company and declared in the participating interests' accounting currency.

This data is collected in accordance with the end date of the directly or indirectly owned non-resident company's accounting year.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
J0011 J0012	<b>Operating result</b> - Operating profit - Operating loss	See the accounts of the directly or indirectly owned non-resident company
J0019 J0020	<b>Non-recurring result</b> - Non-recurring income - Non-recurring charges	
J0013 J0014	<b>Net result for the financial year (after tax)</b> - Profit for the financial year - Loss for the financial year This is the result for the financial year before transfer or deductions relating to the immunised reserves.	
J0015	<b>Taxation on the result</b> (the figure may be negative in case of a tax refund)	
J0016 J0017 J0018	<b>Appropriation of result</b> - Reserved profit, to be deferred - Loss to be deferred - Reimbursement of capital/contributions	

#### 4.4.4.2 Equity position equity of non-resident companies held indirectly

These are equity positions of non-resident companies in which there is an indirect participating interest. This information can be found in the **accounts of non-resident companies**. These amounts must be broken down by owned non-resident company and declared in the currency in which the accounts are prepared.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>M1211</b>	<b>Capital</b>	See the accounts of the indirectly owned non-resident company: equity
<b>M1212</b>	<b>Issue premiums</b>	
<b>M1213</b>	<b>Revaluation gains</b> (the figure may be negative)	
<b>M1214</b>	<b>Reserves and capital subsidies</b> (the figure may be negative)	
	<b>Deferred results</b>	
<b>M1215</b>	- <b>deferred profit</b>	
<b>M1216</b>	- <b>deferred loss</b>	
	This is the equity of non-resident companies in which there is an indirect participating interest. For non-resident companies set up in the form of branches, the appropriations in items M1215/M1216 must be mentioned.	

#### 4.4.5 FATS (Foreign Affiliates Trade Statistics) (S13FAT)

The aim of this declaration is to compile certain variables relating to non-resident companies in which there is a direct or indirect participating interest of 50 % or more. These non-resident companies are also selected on basis of the structure of the group (GRPFDI) at the **end of the calendar year**. The information collected must be broken down by non-resident company and, if appropriate, by currency.

**N.B.:** all amounts must be entered without a negative sign (unless otherwise stated in the tables below).

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>Z0001</b>	<b>Purchase of goods and services from the non-resident company</b>	<b>Purchases and sales:</b> 60 Supplies of goods 61 Miscellaneous goods and services 70 Turnover  <b>Turnover, staff, employee benefits, investment in tangible non-current assets:</b> Accounts of the non-resident company Internal information from the non-resident company
<b>Z0002</b>	<b>Sale of goods and services to the non-resident company</b>	
<b>Z0003</b>	<b>Turnover or equivalent of the non-resident company</b>	
<b>Z0004</b>	<b>Full-time employees</b>	
<b>Z0005</b>	<b>Part-time employees</b>	
<b>Z0006</b>	<b>Employee benefits expenses in the non-resident company</b>	
<b>Z0007</b>	<b>Gross investment in tangible non-current assets in the non-resident company</b>  This information must be declared for each directly or indirectly owned non-resident company with a participating interest of 50 % or more.	

#### 4.4.6 Other investment flows (F13FOI)

The tables below show, by type of instrument (shareholders, participating interests, other instruments, etc.), the different items to be declared, identified by an alphanumeric code. The accounting items are also listed **for information purposes**.

**N.B.:** all amounts must be entered without a negative sign (unless otherwise stated in the tables below).

##### 4.4.6.1 Loans, borrowings and deposits: short-term (> 30 days and ≤ 1 year) and long-term (> 1 year)

These are borrowing, loan and deposit transactions for which the counterparty is a non-resident company not belonging to the group. These transactions must be broken down by country and by currency.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>P2001</b> <b>P2101</b>  <b>P2002</b> <b>P2102</b>	<b>New loans granted</b> <b>&gt; 30 days and ≤ 1 year</b> <b>&gt; 1 year</b> <b>Repayment of these loans</b> <b>&gt; 30 days and ≤ 1 year</b> <b>&gt; 1 year</b> This information must be declared by country and by currency. <b>The term to be used is the initial term</b> , including any reclassified receivables.	Movements recorded in the accounts: <b>&gt; 30 days and ≤ 1 year</b> 416 Miscellaneous receivables <b>&gt; 1 year</b> 285 Financial fixed assets: other receivables 291 Other receivables
<b>P2501</b> <b>P2601</b>  <b>P2502</b> <b>P2602</b>	<b>New loans received</b> <b>&gt; 30 days and ≤ 1 year</b> <b>&gt; 1 year</b> <b>Repayment of these loans</b> <b>&gt; 30 days and ≤ 1 year</b> <b>&gt; 1 year</b> This information must be declared by country and by currency. <b>The term to be used is the initial term</b> , including any reclassified receivables.	Movements recorded in the accounts: <b>&gt; 30 days and ≤ 1 year</b> 43 Financial debts 489 Other miscellaneous payables <b>&gt; 1 year</b> 17 Payables at more than one year: 170, 171, 173, 174, 179 42 Payables at more than one year due during the year: 420, 421, 423, 424, 429
<b>P4001</b> <b>P4003</b>  <b>P4002</b> <b>P4004</b>	<b>New deposits constituted</b> <b>&gt; 30 days and ≤ 1 year</b> <b>&gt; 1 year</b> <b>Repayment of these deposits</b> <b>&gt; 30 days and ≤ 1 year</b> <b>&gt; 1 year</b> This information must be declared by country and by currency.	Movements recorded in the accounts: <b>&gt; 30 days and ≤ 1 year</b> 531 Fixed-term deposits of more than one month and up to one year <b>&gt; 1 year</b> 530 Fixed-term deposits of more than one year



CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
P4101 P4103	<b>New deposits received</b> <b>&gt; 30 days and ≤ 1 year</b> <b>&gt; 1 year</b>	
P4102 P4104	<b>Repayment of these deposits</b> <b>&gt; 30 days and ≤ 1 year</b> <b>&gt; 1 year</b>  This information must be declared by country and by currency. <b>The term to be used is the initial term.</b>	

#### 4.4.6.2 Loans, borrowings and deposits: very short-term (≤ 30 days)

These are **outstanding amounts**<sup>3</sup> of loans, borrowings and deposits with a term of no more than 30 days for which the counterparty is a non-resident company not belonging to the group. These amounts must be broken down by country and by currency.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
P2211	<b>Loans granted: debit balance ≤ 30 days</b>  This information must be declared by country and by currency. The term of the loan to be used is the original term.	Account balances: 416 Miscellaneous receivables
P2711	<b>Loans received: credit balance ≤ 30 days</b>  This information must be declared by country and by currency. The term of the loan to be used is the original term.	Account balances: 43 Financial debts 489 Other miscellaneous payables
P4015	<b>Deposits made abroad: debit balance ≤ 30 days</b>  This information must be declared by country and by currency.	Account balances: 532 Fixed-term deposits at up to one month
P4115	<b>Deposits received: credit balance ≤ 30 days</b>  This information must be declared by country and by currency.	

<sup>3</sup> Very short-term outstanding amounts are collected via the declaration on other investment flows position, by simplification (by balance), to avoid recording a large number of individual flows

#### 4.4.6.3 Sight accounts and current accounts: very short-term ( $\leq 30$ days)

These are **outstanding amounts** of sight accounts and current accounts for which the counterparty is a non-resident company not belonging to the group. These amounts must be broken down by country and by currency.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>P2212</b> <b>P2712</b>	<p><b>Balance at the end of the month of sight account(s) with a non-resident credit institution not forming part of the group</b></p> <ul style="list-style-type: none"> <li>- debit balance</li> <li>- credit balance</li> </ul> <p>This information must be declared by country and by currency.</p> <p>If several current accounts are held in the same country, the debit balance total and the credit balance total must be declared for each country. No offsetting of balances by country is allowed.</p> <p>The terms "debit balance" and "credit balance" are those taken from the declaring party's accounting records and not those given on bank statements issued by the credit institution.</p>	<p>Account balances:</p> <p>550 Credit institutions: current accounts</p> <p>433 Credit institutions: current account payables</p>
<b>P2213</b> <b>P2713</b>	<p><b>Balance at the end of the month of current account(s) held with non-residents not forming part of the group, other than credit institutions</b></p> <ul style="list-style-type: none"> <li>- debit balance</li> <li>- credit balance</li> </ul> <p>This information must be declared by country and by currency.</p> <p>If several current accounts are held in the same country, the debit balance total and the credit balance total must be declared for each country. No offsetting of balances by country is allowed.</p>	<p>Account balances:</p> <p>416 Miscellaneous receivables</p> <p>439 Other borrowings</p> <p>489 Other miscellaneous payables</p>

#### 4.4.6.4 Leasing

These are financial flows relating to leasing transactions for which the counterparty is a non-resident either belonging to the group or not. These amounts must be broken down by country and by currency.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>P2603</b>	<p><b>Value of rental payments arising from financial leasing made by the lessee, excluding interest (for leased goods, recorded as an asset)</b></p> <p>These are financial-lease contracts in which the value of the hire-purchase option is less than or equal to 15 %. The lessor is a non-resident.</p> <p>This information must be declared by country and by currency.</p>	<p>Movements recorded in the accounts:</p> <p>422 Debt payable after 1 year falling due within the year - Financial-lease debts and similar</p>
<b>P2103</b>	<p><b>Value of the rental payments from financial leasing to the lessor, excluding interest (for leased goods, not recorded as an asset)</b></p> <p>These are financial-lease contracts in which the value of the hire-purchase option is less than or equal to 15 %. The lessee is a non-resident.</p> <p>This information must be declared by country and by currency.</p>	<p>Movements recorded in the accounts:</p> <p>400 Clients</p>

#### 4.4.6.5 Factoring

These are amounts relating to factoring transactions with a non-resident counterparty. These amounts must be broken down by country and by currency.

N.B.: if these amounts are already booked in current account and consequently reported under items P2213/P2713, the declaring party does not have to report them again in the items below.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>P1016</b> <b>P1116</b>	<p><b>Resident creditor, non-resident debtor, resident factoring company (declaring party)</b></p> <p><b>Book value of trade receivables on non-resident debtors acquired by the declaring party (factoring company) from a resident company, whether or not forming part of the group, and which have not yet been collected from the non-resident debtors</b></p> <p><b>≤ 1 year</b></p> <p><b>&gt; 1 year</b></p> <p>This information must be declared by debtor country and by currency. <b>The term to be used is the initial term.</b></p>	<p>Account balances:</p> <p>Accounts receivable (non-resident entities):</p> <ul style="list-style-type: none"> <li>- outstanding receivables</li> </ul>

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<p><b>P2016</b> <b>P2116</b></p>	<p><b>Non-resident creditor, non-resident debtor, resident factoring company (declaring party)</b></p> <p><b>Book value of trade receivables on non-resident debtors acquired by the declaring party (factoring company) from a non-resident company, whether or not forming part of the group, and which have not yet been collected from the non-resident debtors</b></p> <p><b>≤ 1 year</b> <b>&gt; 1 year</b></p> <p>This information must be declared by debtor country and by currency. <b>The term to be used is the initial term.</b></p>	<p>Account balances:</p> <p>Accounts receivable (non-resident entities):</p> <ul style="list-style-type: none"> <li>- outstanding receivables</li> </ul>
<p><b>P2022</b> <b>P2122</b></p>	<p><b>Resident creditor (declaring party), resident or non-resident debtor, non-resident factoring company</b></p> <p><b>Book value of trade receivables on resident or non-resident debtors assigned to a non-resident factoring company outside the group that will be responsible for their collection and which have not yet been paid by the factoring company</b></p> <p><b>≤ 1 year</b> <b>&gt; 1 year</b></p> <p>This information must be declared by factoring company country and by currency. <b>The term to be used is the initial term.</b></p>	<p>Account balances:</p> <p>Factoring company accounts:</p> <ul style="list-style-type: none"> <li>- client invoices issued to the factoring company and which have not yet been paid by the factoring company</li> </ul>
<p><b>P2522</b> <b>P2622</b></p>	<p><b>Non-resident creditor, resident or non-resident debtor, resident factoring company (declaring party)</b></p> <p><b>Book value of trade receivables on resident or non-resident debtors acquired by the declaring party (factoring company) from a non-resident company outside the group and which have not yet been paid to the creditor</b></p> <p><b>≤ 1 year</b> <b>&gt; 1 year</b></p> <p>This information must be declared by creditor country. <b>The term to be used is the initial term.</b></p>	<p>Account balances:</p> <p>Creditors' account (non-resident entities):</p> <ul style="list-style-type: none"> <li>- client invoices submitted and which have not yet been paid to the creditors</li> </ul>

#### 4.4.6.6 Real estate in Belgium and abroad

These are financial flows relating to real estate transactions for which the counterparty is a non-resident either belonging to the group or not. These amounts must be broken down by country and by currency.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>M9901</b>	<b>Purchase of land and buildings located in Belgium from a non-resident</b> This information must be declared by country and by currency. The country to be used is the country of the non-resident seller.	Movements recorded in the accounts: 22 Land and buildings 35 Properties held for sale
<b>M9902</b>	<b>Sale of land and buildings located in Belgium to a non-resident</b> This information must be declared by country and by currency. The country to be used is the country of the non-resident buyer.	Movements recorded in the accounts: 22 Land and buildings 35 Properties held for sale
<b>M4901</b>	<b>Purchase of land and buildings located abroad from a non-resident</b> This information must be declared by country and by currency. The country to be used is the country where the property is located.	Movements recorded in the accounts: 22 Land and buildings 35 Properties held for sale
<b>M4902</b>	<b>Sale of land and buildings located abroad to a non-resident</b> This information must be declared by country and by currency. The country to be used is the country where the property is located.	Movements recorded in the accounts: 22 Land and buildings 35 Properties held for sale

#### 4.4.6.7 Interest items with non-residents

This covers debit and credit interest relating to the above-mentioned instruments (loans, borrowings, deposits, sight account deposits, leasing, etc.). This interest must be broken down by country and by currency.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>P6001</b>	<b>Interest received</b>	Movements recorded in the accounts:
<b>P6501</b>	<b>Interest paid</b> This information must be declared by country and by currency.  Interest recorded in current account or capitalised is considered as interest paid or received and must therefore also be mentioned under items P6001 and P6501.	<b>Credit interest: 75 Financial profit account</b>  * Interest received: 550 Credit institutions - current accounts 560 Post Office Bank - current accounts  <b>Debit interest: 65 Financial expenditure</b>  * Interest paid: 550 Credit institutions - current accounts 560 Post Office Bank - current accounts

#### 4.4.6.8 Financial derivatives

These are financial flows relating to financial derivatives for which the counterparty is a **non-resident either belonging to the group or not. Since no breakdown by country or by currency is necessary in this case, the country code "XX" must be used.**

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
Q0001	Premiums paid on options	Movements recorded in the accounts:
Q0501	Premiums received on options	Option: class 5
Q1001	Margins paid on futures	Income accounts: 755 - 759
Q1002	Margins received on futures	Expenditure accounts: 655 - 659
Q2001	Capital gains on swaps and forward contracts (forwardations, etc.)	Other derivatives:
Q2002	Losses on swaps and forward contracts (backwardations, etc.)	— Off-balance-sheet entitlements and commitments
Q2003	Purchases of other derivatives	- 06 Futures
Q2004	Sales of other derivatives	- 09 Miscellaneous entitlements and commitments

#### 4.4.7 Other investment position declaration (S13FOI)

The tables below show, by type of instrument (loans, deposits, etc.) the different items to be declared, identified by an alphanumeric code. The accounting items are also listed **for information purposes**.

**N.B.:** all amounts must be entered without a negative sign (unless otherwise stated in the tables below).

##### 4.4.7.1 Loans, borrowings and deposits: short-term (> 30 days and ≤ 1 year) and long-term (> 1 year)

These are outstanding amounts of loans, borrowings and deposits for which the counterparty is a non-resident and not belonging to the group. These amounts must be broken down by country and by currency.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS (NON-EXHAUSTIVE)
<b>P2011</b> <b>P2111</b>	<b>Loans granted: debit balance</b> <b>&gt; 30 days and ≤ 1 year</b> <b>&gt; 1 year</b> This information must be declared by country and by currency. <b>The term to be used is the initial term</b> , including any reclassified receivables.	Account balances: <b>&gt; 30 days and ≤ 1 year</b> 416 Miscellaneous receivables <b>&gt; 1 year</b> 285 Financial fixed assets: other receivables 291 Receivables due in more than 1 year: other receivables
<b>P2511</b> <b>P2611</b>	<b>Loans received: credit balance</b> <b>&gt; 30 days and ≤ 1 year</b> <b>&gt; 1 year</b> This information must be declared by country and by currency. <b>The term to be used is the initial term</b> , including any reclassified receivables.	Account balances: <b>&gt; 30 days and ≤ 1 year</b> 43 Financial debts 489 Other miscellaneous payables <b>&gt; 1 year</b> 17 Debts at more than one year: 170, 171, 173, 174, 179 42 Debts at more than one year due during the year: 420, 421, 423, 424, 429
<b>P4011</b> <b>P4013</b>	<b>Deposits made abroad: debit balance</b> <b>&gt; 30 days and ≤ 1 year</b> <b>&gt; 1 year</b> This information must be declared by country and by currency.	Account balances: <b>&gt; 30 days and ≤ 1 year</b> 531 Fixed-term deposits of more than one month and up to one year <b>&gt; 1 year</b> 530 Fixed-term deposits of more than one year
<b>P4111</b> <b>P4113</b>	<b>Deposits received: credit balance</b> <b>&gt; 30 days and ≤ 1 year</b> <b>&gt; 1 year</b> This information must be declared by country and by currency.	

#### 4.4.7.2 Financial derivatives

These are positions relating to financial derivatives for which the counterparty is a non-resident either belonging to the group or not. Financial derivative positions must be broken down by country and by currency.

CODE	DEFINITION	INDICATION OF ACCOUNTING ITEMS
Q0011	<b>Value of options purchased</b>	Account balances: Option: class 5 Other derivatives: Off-balance-sheet entitlements and commitments: - 06 Futures - 09 Miscellaneous entitlements and commitments
Q0021	<b>Value of written options</b>	
Q1011	<b>Value of futures: positive balance</b>	
Q1021	<b>Value of futures: negative balance</b>	
Q2011	<b>Value of receivables less liabilities further to swaps or futures contracts: positive balance</b>	
Q2021	<b>Value of receivables less liabilities further to swaps or futures contracts: negative balance</b>	
Q2013	<b>Value of other financial derivatives: positive balance</b>	
Q2023	<b>Value of other financial derivatives: negative balance</b>	
	<b>Value</b> refers to the net present value. This information must be declared by country and by currency.	



## 5. Annex 1: CSV file format

As a basis, you use an Excel sheet with columns A/B/C/D (respectively ID N° / Item / Currency / Amount).

Below you will find per declaration a concrete **example of a reporting line and the CSV format** to use.

In the **F13FDI**, **R13FDI** and **S13FDI** declarations, a reporting line contains **4 fields**:

- the ID n°
- the item
- the currency
- the amount

**Example** of this reporting line in CSV format: 12;M1301;EUR;1000000

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In the **S13FAT** declaration, the number of fields of a reporting line depends on the items:

- **4 fields** for items Z0001, Z0002 and Z0003:
  - o ID N°
  - o item
  - o currency
  - o amount

**Example** of this reporting line in CSV format: 12;Z0001;EUR;10000

- **3 fields** for items Z0004 and Z0005:
  - o ID N°
  - o item
  - o number of employees

**Example** of this reporting line in CSV format: 12;Z0004;150

- **4 fields** for items Z0006 and Z0007:
  - o ID N°
  - o item
  - o currency
  - o amount

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In the **F13FOI** and **S13FOI** declarations, a reporting line contains **4 fields**:

- o the item
- o the country
- o the currency
- o the amount

**Example** of this reporting line in CSV format: P2011;FR;EUR;25000

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

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