

External statistics

Balance of payments, services and investments with foreign countries

Newsletter

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1. S03CCR becomes S01CCR – Trade receivables and payables with foreign countries

As previously announced, the S03CCR declaration is **simplified and replaced by the S01CCR declaration** entitled "Trade receivables and payables with foreign countries".

The changes are:

- Receivables and payables are now reported according to their **maturity** (over or less than/equal to 1 year), and no longer according to the type of underlying transaction;
- the declaration mentions **each country** individually, rather than groups of countries, as was previously the case for certain geographical areas;
- **amounts in foreign currencies** no longer need to be converted into EUR.

2. MCC – Payment transactions by Merchant Category Code



From 2022 onwards, a new monthly reporting is expected from payment service providers who issue payment cards (issuers) or pursue payment transaction acquisition activities (acquirers).

This reporting contains the breakdown of expenditure according to the category to which the merchant belongs (Merchant Category Code – MCC).

This new declaration is made pursuant to the Regulation on Community statistics concerning balance of payments, international trade in services and foreign direct investment (EC 184/2005) and the Regulation on payments statistics (ECB/2020/59).

For more information, please refer to the [MCC quick guide](#) and the ['MCC ACQUIRER & MCC ISSUER' manual](#).

3. FATS (Foreign Affiliates Trade Statistics)

The S13FAT, S23FAT, S33FAT and S43FAT declarations must be completed for all non-resident companies in which the declaring company holds a direct or indirect participating interest of at least 50%.

These data are collected according to the Foreign Affiliates Trade Statistics (FATS), as stipulated in the FATS regulation¹.

Within the framework of the European Business Statistics (EBS)² it was decided to add **2 additional variables** to these declarations:

a) Employee benefits expenses in foreign companies controlled by a Belgian company (>50% of the voting rights)

Employee benefits include all forms of compensation granted by the foreign company to employees in return for services provided or in case of termination of their employment contract.



Among other things, these are considered as employee benefits:

- Short-term remuneration such as wages, social security contributions, paid sick leave, profit-sharing, bonuses, etc.
- Termination benefits such as retirement benefits, medical care that continues after termination of employment, etc.
- Long-term benefits such as long-term paid leave, disability pensions, stock options, etc.
- Redundancy payments (not related to company restructuring)

b) Gross investment in tangible non-current assets in foreign companies controlled by a Belgian company (>50% of the voting rights)

This gross capital expenditure includes all acquisitions of property, plant and equipment with the exception of acquisitions resulting from revaluations or reclassifications of other property, plant and equipment or the reversal of previously recognized impairment losses.

Acquisitions include all purchases, leases, improvements, conversions, renovations, self-construction and expenditures related to property, plant and equipment that are permitted under the standards for recognition and measurement criteria for annual accounts.

	<p>This data is important. Please make sure that you fill in the existing and new items as correctly as possible with the latest available data.</p> <p>Checks on these items will be reinforced in the future, which means that companies with missing or suspected incorrect data will be contacted by their file manager for further explanations.</p>
	<p>Any company that holds at least a 50% stake in non-resident companies must file the FAT declarations (no "NIHIL" declaration).</p>

¹ Regulation (EC) No 716/2007 of the European Parliament and of the council of 20 June 2007 on community statistics on the structure and activity of foreign affiliates

² European Parliament and Council Regulation 2019/2152 of 27 November 2019 on European business statistics

4. Institutions for occupational retirement provision (F53FOI & S53FOI)

As a reminder, the F53FOI and S53FOI reports have been removed. In 2022, it is therefore not necessary to submit data for 2021.

5. Any questions or help needed?



You can contact us for specific questions about:

- your obligation to declare: externalstatistics@nbb.be;
- OneGate:
 - o your access: [request a new password](#) or [access request](#);
 - o your declarations: externalstatistics@nbb.be;
 - o technical issues: servicedesk@nbb.be.

Your **account manager** is also at your disposal for any question about the content of the declarations. You will find his/her **contact details** in OneGate via the "Reports" tab.