

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

## S01CCR

The S01CCR declaration enables the National Bank of Belgium to collect **statistical data** on outstanding receivables and payables resulting from cross-border **commercial transactions** made by companies established in Belgium. All residents subject to VAT who import and/or export goods and/or services **which have not yet been paid for (in full)** may be required to declare any sums due.



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

The obligation to declare is determined by the following criteria:

sources	amount per year	selection	reporting frequency
your Intrastat & Extrastat declarations	less than €60 million	sampling method	monthly
	more than €60 million	all	

You are **in any case required to provide information** when, over the last year, your **Intrastat and Extrastat declarations together** had reached a combined annual total of **more than 60 000 000 euros**.

Under this threshold, new declarants are **selected according to a sampling method**.

The S01CCR declaration must be made **on a monthly basis for at least 1 year**. After a year, your situation **will be reviewed** to determine whether or not your company remains **subject to this declaration obligation**.



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




**You need to declare any outstanding receivables and payables on your commercial transactions with non-residents, including:**

- **toll manufacturing and outside processing** of goods which you temporarily import and/or export to (have) finish(ed) or process(ed) and of which the result is sent back.
- **triangular trade transactions** or the goods that you have bought from non-residents, resold to other non-residents and had supplied directly.

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

- The **co-contractor's** country code.
- The code for the **currency** in which the outstanding amount will be paid or received.
- The outstanding **amounts**, without decimal points.
- The breakdown according to **maturity**: over or less than/equal to 1 year.

This information is set out in detail in the **S01CCR manual** (available in [FR](#) and [NL](#)).

	<b>Where can the required data be found?</b>	<p>Almost all the information can be found in your company <b>accounts</b>, in the following <b>(sub-)items</b>:</p> <ul style="list-style-type: none"> <li>– <b>Trade receivables from foreign countries</b>, less any deposits that you have already received.</li> <li>– <b>Trade payables to foreign countries</b>, less any deposits that you have already paid.</li> </ul>
	<b>When and how often do I have to declare?</b>	<p><b>Every month and no later than the 20th of the month following the reporting period.</b> By way of example, your declaration for April must be submitted by 20 May at the latest.</p> <p>Do you, during a given month, <b>not have any outstanding receivables or payables</b> on commercial transactions abroad? In that case, you must submit a <b>“Nil declaration”</b>, also no later than the 20th of the month following it.</p>
	<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 S01CCR</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.