

At the beginning of October 2018, a revision of the figures relating to the annual evolution of enterprises subject to VAT took place for the years 2008 to 2016. This revision relates to the breakdown of enterprises subject to VAT (population, starters and cessations) by employment size class in the years concerned.

After this revision, the number of persons employed in an enterprise subject to VAT is determined consistently over all the years concerned based on data from the fourth quarter. In the past, the employment figures from the third quarter were used when the (final) employment figures from the fourth quarter had not yet been received. At present, only data from the fourth quarter are used to determine the employment rate. Therefore, this revision has mainly an impact on sectors where employment fluctuates significantly throughout the year. For example, in agriculture, seasonal labour (in the third quarter) is important. By consistently opting for employment figures from the fourth quarter, a new breakdown will be made for this sector according to the lower employment size classes.

This revision has been used to make some additional one-to-one connections between CBE numbers and NSSO numbers for the years concerned at the legal unit level. The employment rate is determined based on these connections. However, this correction does not affect the number of units subject to VAT. Only the assignment to one or another employment size class is affected by this correction.