

Statistical product

Monthly evolution of VAT-exempt companies

The statistics on demographic movements of VAT units produced by the Directorate General Statistics - Statistics Belgium of the FPS Economy provides information on the number of units registered in the Crossroads Bank for Enterprises. The variations in the number of VAT units according to the various categories of demographic events like the first registrations as a VAT unit, the re-registrations as a VAT unit, immigration and emigration of VAT units as well as the cessations.

Metadata update

<i>Document update</i>	10/12/2021
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Presentation

Keywords

Domain 3.2.03. Administrative statistics

Statistical unit - Title Legal unit

Statistical unit - Description

Statistical population - Title VAT-registered units

Statistical population - Description The population of the VAT-registered units comprises all enterprises registered in the Crossroads Bank for Enterprises (CBE) for which the VAT administration has confirmed that they were registered for VAT.

Geographical coverage Geographical coverage = Belgium

Time coverage

Sectors Economic activity (NACE-BEL 2008) = All sectors subject to VAT

Other coverage

Reference period

<i>First reference period available</i>	December 2006
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Institutional mandate

<i>Mandatory statistical production</i>	There is no national or international obligation to produce this statistic
<i>Legal reference</i>	No reference texts of law

Confidentiality

<i>Confidentiality - level</i>

Publication policy

<i>Release calendar</i>	The release calendar for these statistics is made public
<i>Periodicity</i>	Monthly

Dissemination format

<i>Press release</i>	
<i>Publications</i>	Publication on the Internet (www.statbel.fgov.be)
<i>Online database</i>	be.STAT
<i>Open data</i>	
<i>Access to micro data</i>	
<i>Other</i>	

Accessibility of the documentation

<i>Documentation on the methods</i>	-
<i>Documentation on the quality</i>	

Quality management

<i>Quality assurance</i>	No information on the quality assurance policy.
<i>Quality evaluation</i>	No information on quality.

Relevance

<i>User needs</i>	Federal public services (FPSes, PPSes and parastatal)., Regional public authorities., Provincial and local institutions ., There are several important professional clients. Federations: professional, sector and employers' organisations, universities, colleges, and other educational institutions ., International organisations (Eurostat, IMF, European Commission, UNSD, WHO, ...).
<i>User satisfaction</i>	The content is satisfactory ., The availability is satisfactory., The precision is partly satisfactory for other reasons.
<i>Completeness</i>	No information on completeness.

Accuracy and reliability

<i>Accuracy</i>	No information on accuracy.
<i>Sampling error</i>	
<i>Non-Sampling error</i>	

Timeliness

<i>Timeliness</i>	Results available 2 months after the reference period
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Comparability

<i>Comparability - geographical</i>	No information on geographical comparability.
<i>Comparability – Over time</i>	No information on comparability over time.
<i>Comparability - Sectorial</i>	No information on sectoral comparability.
<i>Comparability - Other</i>	There are other changes in methodology

Coherence

<i>Internal coherence</i>	Consistency is ensured between sub-populations, Consistency is ensured between sub-fields, variables, etc
<i>Cross-field coherence</i>	Consistency checks are performed between concepts, definitions and nomenclatures, There is consistency between surveyed units and observation units, Recognised concepts and terms are used (national or international concepts only if consistency can be evaluated at this level), Recognised nomenclatures are used (either national or international), Concepts, definitions and nomenclatures are saved and managed

Data revision

<i>Data revision - policy</i>	No information on the data revision policy.
<i>Data revision - practice</i>	No information on data review practices.

Statistical processing

<i>Source data - surveys</i>	-
<i>Source data - Administrative data</i>	CBE: Crossroads Bank of Enterprises
<i>Source data – Statistical products</i>	-
<i>Frequency of data collection</i>	Continuously
<i>Data collection</i>	Re-use of administrative data
<i>Data composition</i>	
<i>Adjustment</i>	

Remarks

Remark regarding lawyers - 1 January 2014 - The lawyers are obliged to subject themselves to VAT. Most of them were imported into the database of taxpayers in January 2014.

Important remark 1: Clean-ups: - The number of closures in October 2009 was again exceptionally high. This can be explained by actions aimed at improving the content of the Crossroads Bank for Enterprises. In October, for example, 1,138 units subject to VAT were officially deleted. The units involved were legal persons. These actions also influenced the figures for September. The number of closures in September 2009 was exceptionally high. This can be explained by actions aimed at improving the content of the Crossroads Bank for Enterprises. 540 units subject to VAT were officially deleted. The enterprises involved were natural persons. This clean-up will also influence the figures for October 2009. Mainly legal persons will then be officially deleted.

Important remark 2: Geographical breakdown: - The address of the registered office/place of residence was used for the breakdown of the statistics by region. However, the economic activity does not always take place at the address of the registered office/place of residence: regional data should therefore be compared with caution. A number of apparent demographical movements may be due to corrections in addresses.

Important remark 3: Remark on the population - The statistics only refer to units subject to VAT. However, it must be stressed that some commercial enterprises are not subject to VAT. A not-for-profit organization may be subject to VAT when it provides goods or services that are included in the VAT Code. In these reports, no difference is made between commercial enterprises and not-for-profit organizations.

Important remark 4: Possible revision of results : - The results presented in these reports may still be slightly adjusted upward or downward.

Remarks

Important remark 5: Limitations of administrative statistics: - This analysis is based on administrative data. A - possibly large - part of the observed movements has an administrative cause and does not necessarily reflect the economic reality. For example: the transfer of an enterprise from « natural person » to « legal person ». This can only be done by deleting the enterprise as « natural person » and re-entering it as « legal person ». When the enterprise is subject to VAT, the VAT authorities will register a deletion and a new entry. The results from this report must be interpreted cautiously. Trends that can be derived from administrative data may indeed reflect administrative changes. They do not necessarily reflect the evolution of the economic situation.

Remark on joint VAT declaration - 1 April 2007 - A joint declaration of multiple parties subject to VAT belonging to a group is possible if the following three conditions are all met by the head of the group: - financial link with the other group members; - organizational link with the other group members; - economic link with the other group members. If the VAT authorities consider that these three conditions are met, the leading enterprise of the group may receive a new VAT number in order to file a joint declaration for all group members. It will then receive the legal entity of "VAT unit" and completes a consolidated VAT declaration for the group.

Remark on medical doctors - 1 May 2011 - Medical doctors may receive the 'subject to VAT' status as part of certain activities (participation in tests and/or research into new medicines for their patients).

Remark on bailiffs and notaries - 1 January 2012 - Bailiffs and notaries are subject to VAT. Most of them were entered into the 'subject to VAT' database in January 2012.

Related documents

<i>Title</i>	<i>URL</i>
Release calendar	https://statbel.fgov.be/nl/calendar
Internet: Statistics on the number of VAT units (monthly)	https://statbel.fgov.be/nl/themas/ondernemingen/btw-plichtige-ondernemingen/maandevolutie-van-de-btw-plichtige-ondernemingen

External IDs

<i>Type</i>	<i>ID</i>
INVS	INVS-9990002

Statistical variables

<i>Title</i>	<i>Definition</i>	<i>Unit/Nomenclature</i>
Municipality	-	REFNIS
Country	Country.	GEOBEL
Number of VAT units at the beginning of the period	The number of VAT units at a given date is based on the number of units registered in the Crossroads Bank for Enterprises.	N (Absolute frequency)

Statistical variables

Number of first registrations as VAT unit	The number of first registrations refers to the number of VAT units which register for the first time for VAT.	N (Absolute frequency)
Number of immigrations of VAT units (from other regions)	Immigrations of VAT units refer to VAT units whose headquarters address has changed during the reference period. The address used is the headquarters address as registered in the Crossroads Bank for Enterprises (CBE).	N (Absolute frequency)
Number of emigrations of VAT units (toward other regions)	The emigrations of VAT units refer to VAT units whose headquarters address has changed during the reference year. The address used is the headquarters address as registered in the Crossroads Bank for Enterprises (CBE).	N (Absolute frequency)
Number of VAT units at the end of the period	The number of VAT units at a given date is based on the number of units registered in the Crossroads Bank for Enterprises.	N (Absolute frequency)
Number of re-registration as VAT unit	The number of re-registrations applies to VAT units which register for VAT after having lost this status at least once.	N (Absolute frequency)
Number of cessations of VAT units	The number of cessations is the number of VAT units which have lost this status during the reference period.	N (Absolute frequency)
Month	-	Month of the year
Type of enterprise	-	Unknown
Legal form VAT	Legal form as defined according to VAT requirements (at all points in accordance with the Nomenclature Table LU_COM.TU_COM_LGL_PSN_VAT)	Legal form VAT