

# Metadata

### **Statistical product**

### Annual evolution of VAT-registered enterprises

Number of VAT-registered units, deletions and active VAT-registered units since 2008, based on the business register DBRIS, per year, municipality or district (if the employment variable is present), economic activity (NACE-BEL), employment class (2008 and seq.) and legal form.

### Metadata update

Document update 16/02/2023

#### **Presentation**

Keywords

Domain 3.2.03. Administrative statistics

Statistical unit - Title Legal unit

Statistical unit - Description The legal units are: - legal entities whose existence is recognized by law, irrespective of the persons or institutions that own or are members of them; - natural persons who exercise an economic activity as a self-employed person. The legal unit is always, alone or sometimes with other legal units, the legal support of the statistical unit 'enterprise'. The enterprise consists of the smallest combination of legal units (or their equivalent). It is an organizational unit that produces goods and services and has a certain autonomy of decision-making.

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

Time coverage

Belgium

Sectors

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

VAT

Other coverage



### Reference period

First reference	period
available	

2008

#### Institutional mandate

Mandatory statistical production

There is no national or international obligation to produce this

statistic

Legal reference

No reference texts of law

### **Confidentiality**

Confidentiality - level

Non-confidential data.

### **Publication policy**

Release calendar

The release calendar is available via the internet

**Periodicity** 

Annually

#### **Dissemination format**

Press release

No press release

**Publications** 

Publication on the Internet (www.statbel.fgov.be)

Online database

be.STAT

Open data

OpenData: Annual evolution of VAT-registered enterprises

Access to micro data

Other

### **Accessibility of the documentation**

Documentation on the methods

Pdf files and notes on the Internet.

Documentation on the

quality

### **Quality management**

Quality assurance

Annual validation file.

Quality evaluation

#### Relevance

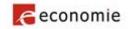
User needs International organisations (Eurostat, IMF, European

Commission, UNSD, WHO, ...)., Federal public services

(FPSes, PPSes and parastatal)., Regional public authorities.,

Provincial and local institutions ., Federal Planning

Bureau (FPB) ., There are several important professional



#### Relevance

clients. Federations: professional, sector and employers' organisations, universities, colleges, and other educational

institutions.

User satisfaction Completeness

### **Accuracy and reliability**

Accuracy

Sampling error

Non-Sampling error

#### **Timeliness**

Timeliness Results available 9 months after the reference period

### **Comparability**

Comparability - geographical

Comparability – Over

time

Comparability - Sectorial

Comparability - Other

#### Coherence

Internal coherence Consistency is ensured between sub-fields, variables, etc,

Consistency is ensured between sub-populations

Cross-field coherence 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, Consistency checks are performed between concepts, definitions and nomenclatures, There is consistency between surveyed units

and observation units

#### **Data revision**

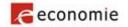
Data revision - policy Only in the case of a major change at the NACEBEL variable

level can an update of the years already published take place. This should remain exceptional. The dissemination policy is to

'freeze' the data published.

Data revision - practice In October 2018, a revision of the data relating to the

breakdown of enterprises subject to VAT by employment size



#### **Data revision**

class took place for the years 2008 to 2016. After this revision, the number of persons employed in an enterprise subject to VAT is determined consistently based on data from the fourth quarter of the year concerned. This revision has also 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.

### Statistical processing

Source data - surveys -

Source data - CBE: Crossroads Bank of Enterprises, VAT: Value Added Tax

Administrative data

Source data – Statistical -

products

collection

Frequency of data Continuously

Data collection Re-use of administrative data

Data composition

Adjustment

### Remarks

#### **Related documents**

Title	URL
Release calendar	https://statbel.fgov.be/en/calendar

#### **External IDs**

Type	ID
INVS	INVS-9994043

### Statistical variables

Title	Definition	Unit/Nomenclature
Type of enterprise	-	Natural person or legal person
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
Year	-	YYYY



### Statistical variables

Economic activity
(NACE-BEL)

Official nomenclature with an 'X' at the end of the number since the information is only

available for 4 positions.

NIS employment size class

NIS employment size class as defined in the official NIS nomenclature table DWH\_NCL.

TU\_COM\_ORG\_SZ\_CLS\_NIS\_STAT\_UNT

Active VAT-registered units

The active VAT-registered units on 31/12 were obtained via the method used to calculate this population in the monthly cubes of the VAT-registered units. The creation dates as recalculated for the monthly statistic are taken into account: in some cases, the validity date is replaced by a transaction date in the monthly statistic. This method is applied at the annual level in order to remain consistent with the number of active VAT-registered units at the end of the year: these numbers must be identical in the monthly and annual statistic.

Creations of VATregistered units The creations (of VAT-registered units) include the entities which were registered for VAT on 31st December of the year observed, but not on 31st December of the year before. They may or may not be new VAT-registered enterprises. From the links below, you can focus your research on the population of creations or deletions from VAT registers for one or several years. While these monthly figures exhaustively record the events of the life of a VAT-registered unit (first registration, deletion, new registration, emigration or immigration), those provided annually for the years 2008 and seq. are based on a comparison of annual photos taken on 31st December of each year. It follows that, for a given year, the number of "creations" or "deletions" observed in the annual statistic will necessarily be lower than the sum of the creations and deletions recorded in the monthly statistic. Only the number of VAT-registered units on 31st December of each year corresponds between these two statistics: we compare the status of VATregistered on 31st December: the creations include the entities that are registered

frequency)

N (Absolute

NACEBEL

size class

NIS employment

N (Absolute frequency)



## **Statistical variables**

	for VAT on 31st December of the year observed, while they did not have that status on 31st December of the year before.	
Deletions of VAT- registered units	The deletions include entities that were not registered for VAT on 31st December of the year observed, but that were registered for VAT on 31st December of the year before.	•

