

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 24/01/2019

Presentation

<i>Keywords</i>	-
<i>Domain</i>	3.2.03. Administrative statistics
<i>Statistical unit - Title</i>	Legal unit
<i>Statistical unit - Description</i>	<p>Legal units include :</p> <ul style="list-style-type: none"> - legal persons whose existence is recognised by law irrespective of the individuals or institutions that may own them or are members of them, - natural persons who, as self-employed are engaged in an economic activity. <p>The legal unit always forms, either by itself or in combination with other legal units, the legal basis for the statistical unit known as the 'enterprise'.</p>
<i>Statistical population - Title</i>	VAT-registered units
<i>Statistical population - Description</i>	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.
<i>Geographical coverage</i>	Belgium
<i>Time coverage</i>	-
<i>Sectors</i>	Economic activity (NACE-BEL 2008)=All sectors subject to VAT
<i>Other coverage</i>	-

Reference period

<i>First reference period available</i>	2008
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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>	-

Confidentiality

<i>Confidentiality - level</i>	Non-confidential data
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Publication policy

<i>Release calendar</i>	The release calendar is available via the internet
<i>Periodicity</i>	Annually

Dissemination format

<i>Press release</i>	No press release
<i>Publications</i>	Publication on the Internet (www.statbel.fgov.be)
<i>Online database</i>	be.STAT
<i>Open data</i>	https://statbel.fgov.be/en/open-data?category=211
<i>Access to micro data</i>	-
<i>Other</i>	-

Accessibility of the documentation

<i>Documentation on the methods</i>	Pdf files and notes on the Internet
<i>Documentation on the quality</i>	-

Quality management

<i>Quality assurance</i>	Annual validation file
<i>Quality evaluation</i>	-

Relevance

<i>User needs</i>	Federal Planning Bureau (FPB) ; Federal public services (FPSes, PPSes and parastatal) ; International organisations (Eurostat, IMF, European Commission, UNSD, WHO, ...) ; Provincial and local institutions ; Regional public authorities ; There are several important professional clients. Federations: professional, sector and employers' organisations, universities, colleges, and other educational institutions.
<i>User satisfaction</i>	-
<i>Completeness</i>	-

Accuracy and reliability

<i>Accuracy</i>	-
<i>Sampling error</i>	-
<i>Non-Sampling error</i>	-

Timeliness

<i>Timeliness</i>	Results available 9 months after the reference period
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Comparability

<i>Comparability - geographical</i>	-
<i>Comparability – Over time</i>	-
<i>Comparability - Sectorial</i>	-
<i>Comparability - Other</i>	-

Coherence

<i>Internal coherence</i>	Consistency is ensured between sub-fields, variables, etc. ; Consistency is ensured between sub-populations. ; No information on internal coherence
<i>Cross-field coherence</i>	Concepts, definitions and nomenclatures are saved and managed. ; Consistency checks are performed between concepts, definitions and nomenclatures. ; No information on external 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). ; There is consistency between surveyed units and observation units.

Data revision

<i>Data revision - policy</i>	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.
<i>Data revision - practice</i>	In October 2018, a revision of the data relating to the breakdown of enterprises subject to VAT by employment size 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

<i>Source data - surveys</i>	-
<i>Source data - Administrative data</i>	CBE: Crossroads Bank of Enterprises ; VAT: Value Added Tax
<i>Source data – Statistical products</i>	-
<i>Frequency of data collection</i>	Continuously
<i>Data collection</i>	-
<i>Data composition</i>	-
<i>Adjustment</i>	-

Remarks

Related documents

<i>Title</i>	<i>URL</i>
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External IDs

<i>Type</i>	<i>ID</i>
INVS	9994043

Statistical variables

<i>Title</i>	<i>Definition</i>	<i>Unit/Nomenclature</i>
Type of enterprise	-	Unknown

Statistical variables

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	-	Date
Economic activity (NACE-BEL)	Official nomenclature with an 'X' at the end of the number since the information is only available for 4 positions.	NACEBEL
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	NIS employment size class
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.	N (Absolute frequency)

Statistical variables

Creations of VAT-registered units	<p>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.</p> <p>From the links below, you can focus your research on the population of creations or deletions from VAT registers for one or several years.</p> <p>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 VAT-registered on 31st December: the creations include the entities that are registered for VAT on 31st December of the year observed, while they did not have that status on 31st December of the year before.</p>	N (Absolute frequency)
Deletions of VAT-registered units	<p>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.</p>	N (Absolute frequency)