

Environmental Goods and Services Sector accounts for Belgium

Methodology

May 2017

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Federal Planning Bureau

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Methodological notes

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Abstract - This report explains how the Belgian Environmental Goods and Services Sector accounts are constructed.

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1. Introduction

Regulation (EU) No. 691/2011 of the European Parliament and of the Council of 6 July 2011 on European environmental economic accounts, amended by Regulation (EU) No. 538/2014 of the European Parliament and of the Council of 16 April 2014¹, demands for the yearly delivery of Environmental Goods and Services Sector (EGSS) accounts as of 2017.

The EGSS accounts describe the production of goods and services, sold with the purpose of protecting the environment on the one hand, and of safeguarding natural resources against depletion on the other hand. The EGSS is described by means of four economic variables: output, exports, gross value added (GVA) and employment.

The first delivery of the EGSS accounts to Eurostat is to take place in December 2017, and must contain data for the years 2014 and 2015. This report explains how the Belgian EGSS accounts for these years were constructed. It indicates which sources were used, and how the data obtained from these sources have been combined to fill the EGSS tables.

The description of the EGSS starts off with the identification of the producers being part of the environmental goods and services sector. This is achieved by means of an analysis of their activities. Section 2 of this paper shows in which way this analysis was performed. Once the producers have been identified, the economic data have to be gathered. Section 3 of the paper looks at the different sources that were used, and explains how data gaps were filled.

¹ <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0538&from=EN>

2. Identification of the Belgian EGS producers and their activities

A first step in the compilation of the EGSS consists of the identification of Belgian EGS producers and their activities. To do so an integrative approach is applied which combines the activity approach, the product approach, the survey approach and the business approach.

2.1. Activity approach

The activity approach requires working through a list of industry classes and selecting those which may be considered predominantly related to environmental protection (EP) and resource management (RM). Generally, this is the case for industries traditionally considered to be environmental. To guide member states an indicative compendium (2015 version)² has been established by the Commission Implementation Regulation (EU) No. 2015/2174, which comprises the economic activities to be covered by the EGSS accounts. In addition to an overview of environmental industries, the compendium also indicates the environmental domain to which the producers active in a certain industry belong. Note that this list is indicative and that further economic activities can be taken into account depending on the national relevance.

For Belgium, all producers being a part of the industries (indicated by NACE Rev. 2 codes):

- 37 – Sewerage,
- 38 – Waste collection, treatment and disposal activities; materials recovery,
- 39 – Remediation activities and other waste management services
- 43.291 – Insulation works
- 91.042 – Nature reserve services

are considered to be specialised producers (i.e. producers whose primary activity is environmental). The VAT number of each of these producers is extracted from the national accounts repertory of the National Bank of Belgium (NBB)³. A large part of the specialised producers are thus identified by means of the national accounts repertory.

² This compendium is available on <http://ec.europa.eu/eurostat/documents/1798247/6191549/EGSS+list+of+env+products.xlsx>. Each environmental activity is indicated by a NACE Rev. 2 code and is classified according to the categories of environmental activities (CEPA and/or CReMA classifications). The indicative compendium also includes an overview of environmental products indicated by a CPA 2008 and CN 2013 code. Each of these products is classified according to the CEPA and/or CReMA classifications.

³ Nationale Bank van België (NBB), Banque Nationale de la Belgique (BNB) ; <https://www.nbb.be>

2.2. Product approach

The product approach identifies EGS producers based on a list of products produced for EP and RM purposes. The indicative compendium mentioned above does not only comprise the economic activities to be covered by the EGSS accounts but also the environmental goods and services to be included in the EGSS accounts. It describes the core products and services relevant for EGSS accounts and important in most European countries. Of course, it is possible to take into account further goods and services depending on the national relevance. The indicative compendium of environmental products (2015 version) is based on the CPA 2008 and on the CN 2013. However only a few CPA and CN codes are fully environmental, meaning they exclusively comprise EGS. For most codes relevant for EGSS, only a part of the products included under the heading of the code is environmental. For each of these codes the EGS share should be determined.

In Belgium, the product approach is applied to a certain extent. For each product indicated as 100% environmental we know that the producer of the good or service is an environmental producer. There are three different data sources that are consulted in order to know whether an organisation produces a good or service with a certain CPA code.

Firstly, the PRODCOM survey⁴ on the production of manufactured goods is consulted. Each manufacturing organisation that produces a positive amount of a good with a CPA⁵ code included in the indicative compendium of 100% environmental goods is included in the database of EGS producers. Note that the PRODCOM survey only covers manufacturing enterprises which employ at least 10 persons and of which the turnover equals at least 2.5 million euros.

Secondly, the Structural Business Survey (SBS)⁶ is consulted to find out which enterprises produce goods that are 100% environmental. Nonetheless, this survey does not provide full information since only a sample is interrogated. In addition to this, small organisations only get surveyed once every 3 years in the SBS. Also, only enterprises belonging to sections B to N and P to S of NACE Rev. 2 are being surveyed.

Thirdly, foreign trade statistics of the NBB are consulted. Each enterprise exporting goods that are 100% environmental should be taken into account except those enterprises that export goods but do not intervene in the production process. Detailed trade statistics are examined in order to rule out the enterprises that potentially engage in the re-exports of goods⁷. The remaining enterprises are enterprises that produce goods which are 100% environmental and consequently are a part of the EGSS population.

Since the sources to obtain data about producers of certain goods are incomplete, the product approach cannot be considered to be the ideal approach for Belgium. Nonetheless, it is used as a complementary approach. In order to determine whether the producer is a specialised or a non-specialised producer,

⁴ The PRODCOM survey is a monthly survey by Statistics Belgium on production of manufactured goods.

⁵ The first 6 digits of the 8-digit code of PRODCOM represent the corresponding CPA code.

⁶ The Structural Business Survey is an annual survey executed by Statistics Belgium in which the questions concern the structure of the enterprise (activity, employment, revenues, costs and investments of the preceding financial year).

⁷ The FPB calculates the potential re-exports by taking the minimum value of the imports and exports per enterprise on the 8-digit product level described in the Harmonized System developed and maintained by the World Customs Organization (WCO).

the share of the production of the 100% environmental product in the total production needs to be calculated. For the latter, production data are retrieved from the SBS and the annual accounts.

2.3. Survey approach

In 2016, the FPB executed a voluntary survey regarding EGSS for the year 2015⁸. The survey was sent to 8449 organisations that were assumed to have an environmental production. Notwithstanding the rather low response rate, the voluntary survey generated information that is used for the identification of the EGSS. All the organisations that reported not to have any environmental production, while the FPB assumed they did, have (after verification) been excluded from the EGSS population. For the 452 organisations that answered to have a positive turnover, the classification by type of producer (specialised or not) could be based on the survey.

In addition, a question concerning the environmental production was included in the SBS of 2016. The results of the SBS 2016 deal with the environmental output of enterprises in the year 2015, and are thus useful for the first obligatory data delivery in 2017. The enterprises answering that they have a positive environmental production are added to the EGSS population. In addition to this, the survey allows us to classify the enterprises as specialised or non-specialised producers.

2.4. Business approach

A last approach that is applied is the business approach. This approach requires examining the business register and other sources to identify producers that undertake EP and RM.

In practice, various sources were consulted in order to build the Belgian EGSS database. Firstly, the FPB used existing databases that were put at its disposal. The FPB received a database from *impulse.brussels* with a list of organisations potentially active in the environmental sector in 2011 and two databases from the Environment, Nature and Energy Department of the Flemish Government (LNE) containing a list of organisations potentially active in the environmental sector in 2010.

Secondly, the FPB contacted several institutions with a link to the environment. The FPB reached out to regional governments, as in Belgium they have the environmental policy competence, in order to obtain the enterprise number of organisations authorized or accredited to perform EP and/or RM activities. Furthermore, the FPB contacted associations, umbrella organisations and federations active in the field of the environment to try and persuade these organisations to share their membership lists and, to the extent possible, the enterprise number and the detailed economic activities of their members with the FPB.

Identifying the producers of environmental goods and services (EGS) through the business approach is a very labour-intensive exercise. Often the enterprise number of an organisation is missing in the sources cited above and therefore has to be looked up on the basis of the name and the address of the organisation. Also, it is not possible to filter on the type of activity (manufacturer, installer, supplier,

⁸ Dhondt, A., Nols, L., Vandernoot, V., Vandille, G., The Environmental Goods and Services Sector (EGSS) in Belgium, February 2017, 70 p.

distributor, importer, seller, etc.). Therefore, a serious amount of investigation is required to exclude organisations with activities other than a producing activity. In addition to this, the starting and the end dates of the organisation's environmental economic activity need to be determined. Moreover, an appropriate NACE-BEL code, a category of producer (i.e. specialised or non-specialised producer), and CEPA and/or CReMA class(es) need to be assigned to each individual organisation.

The labour-intensive business approach ought to be repeated each year, because existing enterprises can have a change of activities and new enterprises enter the market. However, this labour-intensive exercise cannot be repeated every year due to time-constraints.

To conclude this section, it is important to note that the coverage of the spectrum of organisations belonging to the EGSS is expected to be good but not entirely complete. Indeed, the FPB is aware of the fact that it is impossible to identify the complete spectrum of environmental producers as a consequence of the dynamic and heterogeneous nature of the environmental sector.

3. Economic data compilation

Once the EGSS population is determined economic data need to be collected for the different organisations identified as part of EGSS. Data is collected on output, exports, GVA and employment related to the production of EGS. The FPB has chosen to work according to the supply-side approach for primary and secondary environmental activities based on the production data of EGS providers. When no data can be found, estimates of these variables (except exports) with respect to the production of EGS are calculated based on assumptions.

Useful economic data on organisations having an environmental activity in Belgium for the period 2014-2015 are found in the balance sheets made by the Central Balance Sheet Office (NBB), the National Accounts (NBB/NAI), the periodic VAT returns and the annual VAT suppliers file (FPS Finance), the foreign trade statistics (goods and services) (NBB), and labour statistics (NSSO⁹). An overview of the data sources used to compile the Belgian EGSS can be found in the annex.

3.1. Output (production)

Production data for the years 2014-2015 are extracted from the Central Balance Sheet Office of the NBB (annual accounts) and completed with production data based on the periodic VAT returns and on the VAT suppliers file of the FPS Finance.

For market producers filing full-format accounts, the output equals the sum of turnover (code 70), change in inventories of partly finished and finished goods and in work-in-progress (code 71), produced fixed assets (code 72), other operating income (code 74) less operating subsidies and compensatory amounts received from the general government (code 740). For market producers filing abbreviated-format accounts, the output equals sales and services (code 70/74¹⁰) less other subsidies on production (code 740).

For non-market producers filing full-format accounts, the output corresponds to total costs of production and is the sum of the intermediate consumption (codes 60 and 61), wages and salaries, social security contributions and pensions (code 62), consumption of fixed capital (code 630), other taxes on production (codes 640, 641/8, 649) less other subsidies on production (code 740). For non-market producers filing abbreviated-format accounts, total costs of production is the sum of codes 60/61, 62, 630, 640/8, 649 less 740.

For organisations which do not have (usable) annual accounts, the periodic (monthly or quarterly) VAT returns¹¹ and the VAT suppliers file¹², as they contain data on sales and purchases, are helpful for certain

⁹ National Social Security Office (NSSO), Office National de Sécurité Sociale (ONSS), Rijksdienst voor Sociale Zekerheid (RSZ) ; <http://www.onssrszls.fgov.be>

¹⁰ Code 70/74 is read as code 70 to code 74.

¹¹ The turnover on the basis of VAT returns is equal to the sum, excluding VAT, of the value of supplies of goods and services subject to VAT and exports and assimilated transactions less the amount of credit notes.

¹² It is assumed that the sum of annual sales (excluding VAT) of a Belgian enterprise A to other Belgian enterprises constitutes approximately the annual Belgian turnover of the enterprise A. In order to have the total annual turnover of the Belgian enterprise, related exports of goods and services are added to the annual Belgian turnover found in the VAT suppliers file. Transactions with Belgian consumers are not recorded in this file.

industries or types of institutional sectors like the self-employed¹³ subject to VAT to estimate the output and intermediate consumption¹⁴.

Administrative aggregates are converted into national accounts aggregates following the application of a series of corrections for S. 11 (non-financial corporations) and S. 14 (self-employed). The most important correction is the subtraction of the purchasing cost of traded goods both from revenues and costs.

In the case of missing data, estimates of output are based on (2-digit) NACE ratios¹⁵. In the calculation of NACE ratios, the size of the organisation is taken into account on the basis of three employment categories¹⁶: small (less than 20 employees), medium sized (between 20 and 199 employees), and large (200 or more employees) organisations.

Organisations for which neither output nor employment data are available are marked as unusable. The latter applies only to the calculations with respect to output and employment, however. In the head count of the number of organisations, these 'unusable' organisations are included, as well as in the calculation of the number of organisations involved in the different environmental domains.

Once output data is collected the next step is to calculate the environmental output. For the specialised producers in the list, the entire output is by convention taken into account as environmental, even if the share of environmental output in total output is less than 100%. For the non-specialised producers in the list, environmental shares need to be determined. For the latter, detailed production data are retrieved from the SBS, PRODCOM data, and foreign trade statistics and are compared to the 2015 Eurostat EGSS list of products that contains goods and services that can be considered to be at least in part environmental goods or services.

The (average) environmental share(s) of organisation(s) belonging to the same NACE category (with an aggregation level of A*64 if available, otherwise of A*38, A*10 or A*4) for which information can be found either in the SBS, PRODCOM or foreign trade statistics were applied to the output of the non-specialised producers in question.

As for economic activities NACE 01-03 – Agriculture, forestry and fishing and NACE 35 - Electricity, gas, steam and air conditioning supply other sources than production data can be consulted to determine the environmental share. For NACE 01-03, the share of land use for organic farming in the total utilised agricultural area found in the annually conducted agriculture survey of Statistics Belgium is

¹³ The self-employed are found in the sector code S. 14 (households).

¹⁴ The intermediate consumption is not reported, but as explained further, it is used to calculate value added.

¹⁵ For organisations for which only employment figures are available, output per employee of comparable organisations (in the same A*38 aggregation level of the NACE) as the organisation concerned are used to estimate its missing output figures. The output per employee of comparable organisations is then multiplied by the number of employees.

¹⁶ Firms can be classified in different categories according to their size. We chose to define the size of an organisation in terms of employment, more specifically, in terms of the number of full-time equivalent (FTE) workers. In Belgium, the size of firms is such that we decided to have different employment categories as the ones that can be found in the literature. The European Commission (EC) considers enterprises having less than 250 persons employed as Small and Medium-sized Enterprises (SMEs). SMEs are further subdivided in micro enterprises (with less than 10 persons employed), small enterprises (with 10 to 49 persons employed), and medium enterprises (50 to 249 persons employed). Large enterprises have 250 or more persons employed (<http://ec.europa.eu/eurostat/web/structural-business-statistics/structural-business-statistics/sme>)

applied to the output of non-specialised producers. For NACE 35, the environmental share that is applied is the share of electricity generated from renewable sources calculated by the FPB.

3.2. Exports

Data on exports of EGS are extracted from the foreign trade statistics of the NBB. Data on exports of goods are extracted directly from Intrastat¹⁷ and Extrastat¹⁸. If no exports of goods are recorded for an organisation, this can be due to one of two reasons. On the one hand, it can be that the organisation really does not have any exports of goods during the concerned period. On the other hand, it can be that no exports of goods are recorded due to the Intrastat declaration threshold¹⁹. No missing data concerning exports of goods are estimated. Data on exports of environmental services are extracted directly from the Belgian Balance of Payments (BoP) of the NBB. Also, no missing data concerning exports of services are estimated.

Note that since the general government does not export by definition, only exports of corporations are reported.

For specialised producers, the entire exports are by convention taken into account as environmental. For non-specialised producers, environmental exports are calculated by using the ratio of the share of the environmental production to total production for each of the different NACE categories. For NACE 01-03 and NACE 35 respectively the share of land use for organic farming and the share of electricity generated from renewable sources is applied to the exports.

3.3. Gross value added

Data on GVA are extracted directly from the Central Balance Sheet Office data of the NBB (annual accounts) and completed with value added data based on the periodic VAT returns as well as on the VAT suppliers file of the FPS Finance.

For market producers filing full-format accounts, the GVA is calculated as the value of the output (turnover) less the sum of all intermediate consumption. It corresponds in full-format accounts to codes 70 + 71 + 72 + 74 - 740 - 60 - 61 - 641/8 and in abbreviated-format accounts to codes 70/74 - 740 - 60/61 - 640/8 or code 9900.

For non-market producers, the gross value added is the difference between the value of the output (total costs of production) less the sum of all intermediate consumption. It corresponds in full-format accounts

¹⁷ A distinction is made between movement of goods between Member States of the EU (Intrastat), on the one hand, and trade flows with third party countries, non EU-countries (Extrastat), on the other hand (<https://www.nbb.be/en/statistics/foreign-trade>).

¹⁸ Trade with non EU-countries are recorded in customs forms, including the Extrastat declaration. The Belgian customs offices send copies of all forms/documents to the NBB on a daily basis. Statistics on extra-Community trade are made on the basis of these customs forms (<https://www.nbb.be/en/statistics/foreign-trade>)

¹⁹ All those subject to VAT have to complete a declaration regarding their intra-Community trade and send it to the NBB unless their trade does not exceed a certain annual threshold. At intra-Community level, only enterprises importing annually a minimum of € 400,000 and/or those exporting annually a minimum of € 1,000,000 have to complete the declaration (<https://www.nbb.be/en/statistics/foreign-trade>).

to codes 62 + 630 + 640 + 641/8 + 649 - 740 and in abbreviated-format accounts to codes 62 + 630 + 640/8 + 649 - 740.

For organisations which do not have (usable) annual accounts, their annual GVA is obtained by taking the difference between the turnover and the intermediate consumption from the periodic VAT declarations or VAT suppliers file.

In the case of missing data, estimates of GVA are based, if available, on ratios calculated for the organisation. If not available, estimates of gross value added are based on (2-digit) NACE ratios. Organisations for which neither GVA nor employment data are available are marked as unusable.

For specialised producers, the entire GVA is by convention taken into account as environmental. For non-specialised producers, environmental value added is calculated using the ratio of the share of the environmental production to total production for each of the different NACE categories. For NACE 01-03 and NACE 35 respectively the share of land use for organic farming and the share of electricity generated from renewable sources is applied to the value added.

3.4. Employment

Data on employment are extracted directly from the quarterly multi-function return held by the National Security Office (NSSO²⁰) as well as from the Central Balance Sheet Office data of the NBB (social balance sheet²¹) with a preference for data from the NSSO.

Generally, the number of Full-Time Equivalent (FTE) employment at the end of the year from the NSSO is taken. If not available:

- The number of FTE employees at the end of the year from the annual accounts (code 9087) is chosen or,
- The number of FTE employees at the end of the year from the social balance sheet (code 1053) is chosen or,
- The number of FTE employees during the year from the social balance sheet (code 1003) is chosen or,
- The number of employees at the end of the year from NSSO is chosen or,
- The number of employees at the end of the year from the annual accounts (code 9086) is chosen.

As far as the self-employed are concerned, employment data on an individual level from the repertory of the National Institute for the Social Security of the Self-employed (NISSE) are not available within the FPB. In the case of self-employed subject to VAT and employing persons subject to social security,

²⁰ The NSSO is the Belgian social security institution entrusted with the management of social security for the vast majority of employees working in Belgium.

²¹ The social balance sheet is a specific annex to the annual accounts and contains specific information on employment within the enterprise. Information concerning which enterprises, non-profit institutions and foundations that are required or not to file a social balance sheet as part of their annual accounts can be found on the website of the NBB (<https://www.nbb.be/en/central-balance-sheet-office/models-annual-accounts/models-social-balance-sheet?l=en>)

NSSO employment data are available. In the case of self-employed subject to VAT but not employing persons subject to social security, it is assumed that their employment is equal to one.

In case of missing data, estimates of employment are based, if available, on ratios calculated for the organisation. If not available, estimates of employment are based on (2-digit) NACE ratios.

For specialised producers, the entire employment is by convention taken into account. For non-specialised producers, employment is calculated by using the ratio of the share of the environmental production to total production for each of the different NACE categories. For NACE 01-03 and NACE 35 respectively the share of land use for organic farming and the share of electricity generated from renewable sources is applied to the employment.

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List of abbreviations and acronyms

BOP: Balance of Payments

CEPA: Classification of Environmental Protection Activities

CN: Combined Nomenclature – European Classification of Goods (for imports and exports)

CPA: European Classification of Products by Activity

CReMA: Classification of Resource Management Activities

EGS: Environmental Goods and Services

EGSS: Environmental Goods and Services Sector

EP: Environmental Protection

EU: European Union

FPB: Federal Planning Bureau

FPS Finance: Federal Public Service Finance

FTE: Full-Time Equivalent

GVA: Gross Value Added

LNE: Environment, Nature and Energy Department of the Flemish Government

NA: National Accounts

NACE: Nomenclature of Activities in the European Community (4-digit)

NACE-BEL: Belgian version of the NACE (5-digit)

NAI: National Accounts Institute

NBB: National Bank of Belgium

NSSO: National Social Security Office

PRODCOM: PRODUcts of the European COMmunity – European System of production statistics for mining and manufacturing

RM: Resource Management

SBS: Structural Business Survey

VAT: Value Added Tax

Annex

Overview data sources used for compiling Belgian EGSS data

Data source	Description
National accounts by NBB	National accounts give a quantitative description of the economic process (i.e. production, income generation, income distribution, expenditures and financing) within a country, as well as of the economic relations with countries abroad.
PRODCOM by Statistics Belgium	The PRODCOM survey is a monthly survey on production of manufactured goods.
SBS by Statistics Belgium	The SBS is an annual survey in which the questions concern the structure of the enterprise (activity, employment, revenues, costs and investments of the preceding financial year).
Foreign trade statistics by NBB	Foreign trade statistics are statistics on a country's cross-border movements of goods compiled by each Member State of the European Union. Intrastat: trade flows of goods between EU Member States Extrastat: trade flows of goods with countries that do not belong to the EU
BoP by NBB	Belgium's BoP is the statistic that systematically recapitulates economic and financial transactions between Belgian residents and non-residents over a fixed period of time. This source is used to collect data on exports of services.
Annual accounts by Central Balance Sheet Office (NBB)	The annual accounts give an overview of the financial activities and position of a business on an annual basis. They typically include a balance sheet, an income statement, a statement of changes in equity and a cash flow statement.
Periodic VAT returns by FPS Finance	The periodic VAT returns contain information about the sales and the VAT that is owed on these sales, as well as information on the purchases and the amount of deductible VAT on these purchases.
VAT suppliers file by FPS Finance	The VAT suppliers file contains the year totals of sales between each pair of domestic firms subject to VAT legislation.
Multi-function return by NSSO	In the multi-function return an employer reports its employment (number, working time...) and their wages. The return is multi-functional in the sense that the data can be used by several institutions.
Social balance sheet by Central Balance Sheet Office (NBB)	The social balance sheet is a section of the annual accounts and holds specific information about the workforce: number of people employed, personnel movements, training...