



FAQs – Frequently asked questions

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1. What are the changes compared to the previous survey (2024)?

Following the recent revision of the methodological reference manuals, including the 5th edition of the OECD Benchmark Definition of Foreign Direct Investment and IMF's 7th edition of the Integrated Balance of Payments and International Investment Position Manual, we need to stress an adaptation to calculate FDI income. More specifically, the detail to be counted as extraordinary profit /loss (Q2 & Q3) now includes the 7 items listed on page 13 in our instructions guide. The former item "*(d) writing-off of research and development expenditures capitalised in a prior period*" must no longer be considered under this column!

2. May one change the settings and formats of the *Excel* questionnaire ?

The advantage of *Excel* (versatility) is at the same time its disadvantage. Any modification may compromise the computational processing of your response file by Statec. Hence, please refrain from unlocking cells, adjusting formats, changing cell definitions, modifying tables, creating links to other files, integrating VBA syntax, etc. Some distortions arise already from "copy/paste" and "drag&drop" moves. The only manipulation approved is the duplication of Q3 and Q4 when the number of entries exceeds the space provided (>10). We recommend that you prepare your answer at first in a separate file and then use the original *Excel* file for the transmission to Statec. Any conversion of the questionnaire to a format other than *Excel* will be refused (pdf, jpeg, doc, on paper, etc.). Do not hesitate to contact us in case of problems.

3. How to transmit electronically secured files to Statec ?

Statec provides for a secured transmission of your electronic answer. Therefore, you need to use the login communicated in the cover letter of this survey. You will then be able to connect freely to a secured platform (<https://depot.statec.lu>) during the survey period and upload your electronic documents of this survey.

Choose only one transmission mode and avoid redundant transmissions (upload + emails). If you want to upload several files (e.g. *xlsx* questionnaire, annual accounts in pdf, etc.), rather upload an archive file (e.g. in ZIP format) or simply login anew for each upload. At the end of a successful upload, a confirmation message will prompt a transfer code and a cryptographic fingerprint (hash



value) of the uploaded file. Its failure marks a transmission error. A successful upload will moreover generate an email message to the address supplied notifying the above references. This email technically authenticates the documents transmitted, but does not constitute a validation of your answer as to the methodological requirements of this survey.

4. Is this survey compulsory ?

Yes, you find a reference to the legal texts in the instructions guide. Any refusal to cooperate will result in a fine that does not waive the provision of the requested information (art.14-15 of the law of 10 July 2011).

5. Our shareholder is a Luxembourg company !

This does not necessarily imply that your company is out of scope of this survey as it is the country of residence of the *ultimate* shareholder that is decisive. Hence, you have to move up the entire ownership chain and look also beyond the direct shareholder.

6. When is the ownership chart to be provided valid ?

You may either draw the ownership chart directly into the predefined area in questionnaire n°1 or paste a file. You are requested to provide a complete ownership chart on the shareholder structure and the participations held by your company or group according to the FDIR – Framework for Direct Investment Relationships.

As for the shareholders, you have to move up the ownership chain to the ultimate shareholder and disclose all intermediary shareholders, both resident and non-resident.

As for the participations and fellow enterprises, the reporting scope is determined by the FDIR, which is explained a.o. in the instructions guide.

The questionnaire is only valid when it depicts the entire ownership chart of your company or group, including the specification of company names, their country of establishment and the respective percentage shares.

7. Our annual accounts are not finalised yet !

When a specific information is not or not yet available (i.e. because the annual report has not been finalised yet), we request you to provide provisional data or estimates to avoid an unnecessary delay of your response beyond the official deadline. Only if it turns out later that the final data diverges significantly from the provisional data provided, you are requested to send us a revision.

8. Some information are not readily available !

The preparation of the answer to this survey may indeed require a certain research effort on behalf of the person in charge. This person should look for data on direct investments in your group chart, in the accounting books of your company as well as in the books of your foreign affiliates. Do not hesitate to contact us in case of problems.

9. Who is liable to this survey ?

Is liable to this survey any company or other body selected by Statec on account of certain accounting criteria (shareholder funds, financial assets, balance sheet total, employment, sales revenue). This survey is complex and the questionnaires should be completed by the financial director, the chief accountant or any similarly qualified person. Respondents may mandate a third party (e.g. fiduciary) to complete their survey forms. However, the respondent remains liable for the accuracy, the integrity and the timeliness of the response.

10. What is the deadline ?

This annual survey is sent out in April/May of the year following the accounting period of the reference year. The duly completed questionnaires shall be returned to Statec by 30th June of the survey year. Statec has to release preliminary results of the survey by September as part of its statistical obligations towards international institutions. If your company encounters any delays, we invite you to keep us informed in time so to prevent a legal non-response procedure.

11. What kind of information is requested ?

You must provide a group chart depicting the entire shareholder structure and visualising all affiliated companies. The questionnaires further request you to provide identification parameters



and accounting data of the responding company, its shareholders, affiliates and fellow companies abroad.

12. Does the information provided remain confidential ?

The information provided is confidential and may only be used for statistical purposes within the framework of the national and European statistical system and that is exclusively for the establishment of statistics or the elaboration of statistical, economic and social studies and analyses. The data may not be used for any administrative, legal or fiscal purpose or for controlling respondents.

Moreover, the data used for the production of statistics is classified when it allows the identification - either directly or indirectly - of an individual person or a company or if it holds a risk of disclosure of individual information. Statec guarantees the non-disclosure of individual or confidential information when disseminating its statistical results (art.16-17 of the law of 10 July 2011).

13. Our company's shares are bearer shares !

The preparation of the answer to this survey may require a certain research effort on behalf of the person in charge. The specification of the shareholder name is mandatory, unless this shareholder is an individual and the disclosure of his name may cause him severe prejudice. In this exceptional event, we accept the term « individual » with the compulsory indication of his country of residence and the percentage share held. Do not hesitate to contact us in case of problems.

14. Is it sufficient to provide merely a copy of our balance sheet to Statec ?

No, because the annual accounts do not hold all the information requested in this survey. This is why you have to return the 4 questionnaires duly completed. Statec will claim any missing information and a refusal to cooperate will result in a fine that does not waive the provision of the requested information (art.14-15 of the law of 10 July 2011).