

Which subsidiaries (second-tier or lower) should be included in the Outward Foreign Affiliates Statistics questionnaire?

The questionnaire explains this as follows:

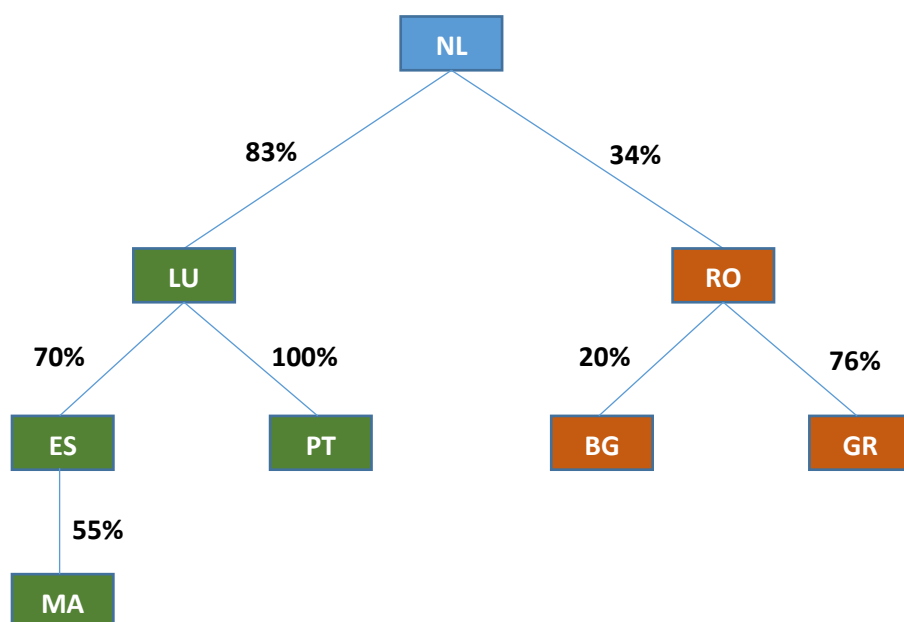
State here all direct and indirect subsidiaries established abroad over which your company had decisive control (explanation, Dutch) during the financial year.

Here is an example to clarify this:

A company is established in the Netherlands and makes decisions regarding the global corporate group are made. The company has a number of subsidiaries abroad:

- A subsidiary in Luxembourg in which it has an interest of 83%.
This Luxembourg company has two further subsidiaries:
 - A subsidiary in Spain in which the Luxembourg company an interest of 70%.
This company has another subsidiary:
 - A Moroccan company, in which it has an interest of 55%.
 - A subsidiary in Portugal in which the Luxembourg company has an interest of 100%.
- A subsidiary in Romania, in which it has an interest of 34%.
This Romanian company has two further subsidiaries:
 - A subsidiary in Bulgaria in which the Romanian company has an interest of 20%.
 - A subsidiary in Greece in which the Romanian company has an interest of 76%.

The structure looks like this:



In this case, the values in the questionnaire must be entered for all the subsidiaries shown in green, because the Dutch company has decisive control over them. The subsidiaries shown in orange should not be included in the questionnaire, because the Dutch company has no decisive control.