

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

The questionnaire explains this as follows:

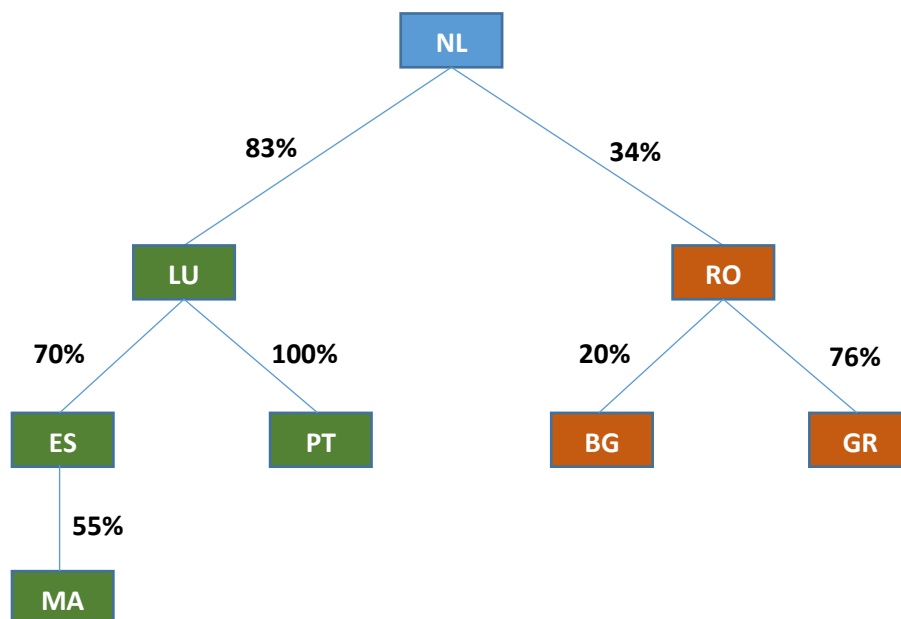
State here all direct and indirect group companies established abroad over which your company exercised decisive control ([explanation, Dutch](#)) during the financial year.

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 has 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 therefore 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 a controlling interest in them. The subsidiaries shown in orange should not be included in the questionnaire, as the Dutch company has no controlling interest.