

# Standard chart of accounts

Grand Ducal Regulation  
of 12 September 2019



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## Introduction

By virtue of the Commercial Code in force in Luxembourg, all undertakings are required to maintain accounts which are appropriate with respect to the nature and the scope of their activities and which take into consideration the specific legal provisions applicable to them.

In particular, the Commercial Code specifies that any accounts must be kept in accordance with a system of books/journals and accounts pursuant to the general rules of double-entry accounting. Furthermore, all operations must be recorded accurately, exhaustively, in chronological order and in a timely manner, in either a single general journal/ledger or in a number of specific journals/ledgers. In the latter case, all data entered in the specific journals is then centralised in one unique central journal/ledger indicating the different accounts used.

Article 12 of the Commercial Code specifies that open accounts are defined in a chart of accounts adapted to the activities of the company. This chart of accounts is permanently kept at the registered office of the undertaking at the disposal of those it is relevant to.

The Grand-Ducal Regulation of 10 June 2009 was the first regulation defining the standard chart of accounts (plan comptable minimum normalisé, PCN) in force in Luxembourg and requiring the chart of accounts used by undertakings to be compliant with the standard chart in its content, presentation and numbering. After 10 years of application, a project of modernisation of the PCN was conducted to better meet the needs of those preparing companies' accounts as well as those of the public administration users; resulting, on 23 September 2019, in the publication in Memorial A of the Grand-Ducal Regulation of 12 September 2019 (GDR) determining the new content of the standard chart of accounts (the new PCN) and abrogating the Grand-Ducal Regulation of 10 June 2009.

### WHICH UNDERTAKINGS ARE IN SCOPE OR EXEMPTED?

The undertakings in scope of the application of the new PCN remain substantially unchanged.

#### UNDERTAKINGS IN SCOPE

- ▶ Individual business persons<sup>1</sup>
- ▶ Commercial companies<sup>1</sup> with legal personality, i.e.:
  - ▶ Public company limited by shares (société anonyme, SA)
  - ▶ Simplified joint stock company (société par actions simplifiée, SAS)

<sup>1</sup> *Individuals not having their domicile in Luxembourg, undertakings established under foreign law as well as European economic interest groupings having their registered office abroad are only subject to the provisions of the current chapter with respect to their branches and other permanent business establishments in Luxembourg.*

- ▶ European company (société européenne, SE)
- ▶ Corporate partnership limited by shares (société en commandite par actions, SCA)
- ▶ Private limited liability company (société à responsabilité limitée, SARL)
- ▶ Simplified private limited liability company (société à responsabilité limitée simplifiée, SARL-S)
- ▶ Common limited partnership (société en commandite simple, SCS)
- ▶ Partnership (société en nom collectif, SENC)
- ▶ Co-operative company (société cooperative, SCOP)
- ▶ The branch or permanent establishments of companies established abroad, operating from Luxembourg
- ▶ European economic interest groupings<sup>1</sup> and economic interest groupings<sup>1</sup> having their registered office in Luxembourg

#### EXEMPT UNDERTAKINGS

- ▶ Insurance and reinsurance companies (including branches)
- ▶ Individual business persons and partnerships<sup>2</sup> (SENC, SCS) the turnover (excluding VAT) of which did not exceed €100,000 for the preceding financial year
- ▶ Special limited partnerships (société en commandite spéciale, SCSp)
- ▶ Undertakings preparing their accounts according to the International Financial Reporting Standards (IFRS)
- ▶ Undertakings of the financial sector which are subject to the prudential supervision of the Commission de Surveillance du Secteur Financier:
  - ▶ Credit institutions (including branches)
  - ▶ Professionals of the financial sector (PFS), within the meaning of the amended Law of 5 April 1993 on the financial sector, except for support PFS<sup>3</sup>
  - ▶ Alternative Investment Fund Managers (AIFM) authorised under the Law of 12 July 2013 on alternative investment fund managers
  - ▶ Investment companies with fixed or variable capital (Sociétés d'Investissement à Capital Fixe ou Variable, SICAF, SICAV)
  - ▶ Management companies according to chapters 15 and 16 of the amended Law of 17 December 2010 on Undertakings for Collective Investment
  - ▶ Specialised Investment Funds (Fonds d'Investissement Spécialisés, FIS)
  - ▶ Investment companies in risk capital (Sociétés d'Investissement à Capital à Risque, SICAR)
  - ▶ Authorised securitisation companies
  - ▶ Fiduciary-representatives of authorised securitisation funds
  - ▶ Management companies of authorised securitisation funds
  - ▶ Pension savings companies with variable capital (Société d'Épargne-Pension à Capital Variable, SEPCAV), and
  - ▶ Payment institutions and electronic money institutions within the meaning of the Law of 10 November 2009 on payment services
- ▶ Undertakings having obtained an exemption in application of article 27 of the amended Law of 19 December 2002 on the register of commerce and companies and the accounting and annual accounts of undertakings

<sup>2</sup> Except for those SENC, SCS, subject to article 77 2° and 3° of the amended Law of 19 December 2002 on the register of commerce and companies and the accounting and annual accounts of undertakings, with the meaning of SENC, SCS where all their members which have unlimited liability are limited liability companies such as SA, SARL, SCA.

<sup>3</sup> Support PFS referred to in sub-section 3 of section 2 of chapter 2 of part I of the amended Law of 5 April 1993 on the financial sector.

## WHAT IS THE PURPOSE OF THE STANDARD CHART OF ACCOUNTS? A REPORTING TOOL AND/OR AN ACCOUNTING TOOL?

The main purpose of the PCN remains unchanged and is outlined in article 5 of the GDR: companies should keep their accounts in a manner that is appropriate to the nature and extent of their activities by complying with the standard chart of accounts. As a reminder the PCN is intended as a tool to serve as a common denominator in order to standardise the annual reporting to the register of commerce and companies (RCS), the central balance sheet office (Centrale des Bilans), as well as the accounting data transferred to the central service for statistics and economic studies (STATEC) and the public administrations (l'Administration des contributions directes, l'Administration de l'enregistrement et des domaines).

Thus, whilst the use of the standard chart of accounts is mandatory for the filing of the accounts balances with the RCS according to article 75 of the amended Law of 19 December 2002 on the register of commerce and companies and the accounting and annual accounts of undertakings, the undertakings within the scope of the PCN may still keep their internal chart of accounts and continue to use the latter for their daily book-keeping provided they put in place the procedures (e.g., the creation of a mapping table which reconciles the standard chart of accounts to the internal chart of accounts) to ensure compliance with their legal obligation to file the accounts balances with the RCS within one month of approval of the annual accounts and at the latest seven months after the end of the financial year.

## WHAT IS THE OPERATING MODEL PROVIDED FOR BY THE STANDARD CHART OF ACCOUNTS?

The framework of accounting options available within the Luxembourg accounting law has the effect of allowing several accounting treatments for the same operation in accordance with the general accounting principles and the objective of the true and fair view. Considering this flexibility, the operating model of the PCN adopted in 2009 has been maintained, so that undertakings remain authorised to leave out certain accounts of the standard chart of accounts:

- ▶ Provided that alternative accounting methods exist which do not require the use of these accounts, or
- ▶ If their activity does not justify the use of certain accounts

The responsibility of the management body is emphasised to ensure that the standard chart of accounts presented for filing at the Register of Commerce and Companies accurately represents the company's accounting policy options, provided such options are compliant with the Luxembourg accounting law. To illustrate; a transaction presented in the balance sheet and/or profit and loss account on the basis of its substance rather than its legal form (e.g. classification of financial instruments having the characteristic of debt or equity and related remuneration, finance lease...) should be recorded in the PCN in a consistent way.

## WHAT ARE THE MAIN CHANGES BROUGHT BY THE NEW PCN?

### 1. A mandatory mapping table

The GDR introduces a flexible, automated and mandatory mapping table which reconciles the standard chart of accounts to the balance sheet and profit and loss account presented in the annual accounts. It aims to improve the traceability of the financial information as well as the coherence between the components of the reporting package (balance sheet, profit and loss account and PCN), being key elements of reliable information used by the public administrations.

A standard mapping table will be available on the eCDF<sup>4</sup> platform for the automatic generation of the balance sheet and profit and loss account when filing the PCN, however companies are granted the possibility to adapt this table when it does not accurately reflect how management presented transactions in the balance sheet and profit and loss account providing that this alternative presentation is compliant with the true and fair view principle.

### 2. Quality of financial information

The new PCN introduces the distinction between “imputation” accounts and “regrouping” accounts; imputation accounts being the lowest level of account with the highest level of disaggregation at which financial data must be completed; and regrouping accounts being intermediary or highest level accounts which consist of sub-totals or totals of underlying lower accounts that are automatically computed by the system. This distinction was introduced to improve the quality of financial information being collected by the public administrations.

### 3. Simplification of the standard chart of accounts, clean-up of accounts and adaptation of the current balance sheet and profit and loss account layouts

The modernisation of the PCN resulted in:

- ▶ An adaptation of the PCN to the layouts of the balance sheet and profit and loss account as well as the change in accounting policies and valuation methods required by the European Directive 2013/34/EU<sup>5</sup> transposed into the Grand-Ducal Regulation of 18 December 2015<sup>6</sup> and the Law of 18 December 2015 concerning annual accounts and consolidated accounts; notably
  - ▶ Removal of extraordinary expenses or income accounts
  - ▶ Modification of account 211 “Development costs”, reflecting the suppression of the option to capitalise research costs
  - ▶ Reclassification of account 237 “Own shares or own corporate units” from the financial fixed assets category to account 502 under the financial accounts’ category as current assets
- ▶ A clean-up of accounts carrying out correction of errors, omissions and creation of accounts to better reflect the accounting practices and enhancing the financial information collected by the public administrations, such as
  - ▶ Addition of regrouping and/or imputation accounts dealing with investment properties and derivatives to ease the use of the fair value option

<sup>4</sup> *The platform for electronic gathering of financial data - eCDF.*

<sup>5</sup> *The European Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual and consolidated financial statements.*

<sup>6</sup> *Grand-Ducal Regulation of 18 December 2015 determining the form and content of the layouts of the balance sheet and profit and loss account and implementing articles 34, 35, 46 and 47 of the amended Law of 19 December 2002 on the register of commerce of companies and the accounting and annual accounts of undertakings.*

- ▶ Addition of regrouping and imputation accounts dealing with capital investment subsidies to provide those preparing companies' accounts with the ability to present these subsidies as a deduction from the fixed assets financed thereby
- ▶ Addition of regrouping and imputation accounts under the net turnover category dealing with revenue from rental income, royalty fee for companies to present them as net turnover instead of other operating income when those revenue represent income from their core business and ordinary activity
- ▶ The deletion, merger or split of certain accounts considering their use by the companies preparers and public administrations users

#### 4. An explanatory doctrinal approach

The new PCN aims at increasing the degree of consistency between the various elements of the reporting package but not to the detriment of flexibility that characterises the Luxembourg accounting law. The new PCN maintains a certain level of diversity of generally accepted accounting principles. However, the need for harmonisation of companies' accounting practices is recognised. In this context, an "explanatory doctrinal approach" will be adopted by inventorying the issues most commonly encountered by companies and by publicly providing answers to these issues. For this purpose, a dedicated e-mail address ("pcn@cnc.lu") will be set up allowing companies to relay the difficulties encountered in the implementation of the new PCN. The Commission des Normes Comptables (CNC), as part of its doctrinal assignments, will issue answers to the issues raised in the form of Q&A.

In addition, it is important to stress that comments on the articles of the GDR<sup>7</sup> may serve as well as accounting guidance; to illustrate:

- ▶ Deletion of imputation accounts under the regrouping account 182 "Provisions for taxes" to limit the use of this account essentially for tax litigations and uncertainties over income tax treatments, advising companies to record estimations of current and prior years income tax debts under the category fiscal debts
- ▶ Introduction of new regrouping accounts in class 6 and 7 on "Gain/loss on disposal of fixed assets" (i.e., intangible, tangible and financial assets) whereby the net gain or net loss is presented in the regrouping account, distinguishing in imputation accounts the book value of the asset disposed of and the proceeds from disposal. This net presentation replaces the gross presentation adopted in the PCN 2009 following the French accounting practice (classification in expense of the book value of the asset disposed of and in income the proceeds from disposal), the latter being contradictory to actual practice in Luxembourg

## WHAT IS THE DATE OF EFFECT?

The new PCN will be effective as from the first accounting year beginning after 31 December 2019.

<sup>7</sup> *Comments on the articles of the GDR, together with useful comparison between the PCN 2009 and the PCN 2020 are available on the Commission des Normes Comptables (CNC) website [www.cnc.lu](http://www.cnc.lu) under the section "Publications" sub-section "Plan Comptable et Collecte".*





# Class 1



# EQUITY, PROVISIONS AND FINANCIAL LIABILITIES ACCOUNTS

# Class 1



EQUITY,  
PROVISIONS  
AND  
FINANCIAL  
LIABILITIES  
ACCOUNTS

	Map 2020 Full*	Map 2020 Abridged*	R/I*
<b>10 Subscribed capital or branches' assigned capital and owner's account</b>			<b>R</b>
101 Subscribed capital	Liab. A.I.	Liab. A.I.	I
102 Subscribed capital not called	Ass. A.I.	Ass. A.I.	I
103 Subscribed capital called but unpaid	Ass. A.II.	Ass. A.II.	I
104 Capital of individual companies, corporate partnerships and similar	Liab. A.I.	Liab. A.I.	I
105 Endowment of branches	Liab. A.I.	Liab. A.I.	I
106 Account of the owner or the co-owners			R
<b>11 Share premium and similar premiums</b>			<b>R</b>
111 Share premium	Liab. A.II.	Liab. A.II.	I
112 Merger premium	Liab. A.II.	Liab. A.II.	I
113 Contribution premium	Liab. A.II.	Liab. A.II.	I
114 Premiums on conversion of bonds into shares	Liab. A.II.	Liab. A.II.	I
115 Capital contribution without issue of shares	Liab. A.II.	Liab. A.II.	I
<b>12 Revaluation reserves</b>			<b>R</b>
122 Reserves in application of the equity method	Liab. A.III.	Liab. A.III.	I
123 Temporarily not taxable currency translation adjustments	Liab. A.III.	Liab. A.III.	I
128 Other revaluation reserves	Liab. A.III.	Liab. A.III.	I
<b>13 Reserves</b>			<b>R</b>
131 Legal reserve	Liab. A.IV.1.	Liab. A.IV.1.	I
132 Reserves for own shares or own corporate units	Liab. A.IV.2.	Liab. A.IV.2.	I
133 Reserves provided for by the articles of association	Liab. A.IV.3.	Liab. A.IV.3.	I
138 Other reserves, including fair-value reserve			R
1381 Other reserves available for distribution	Liab. A.IV.4.a)	Liab. A.IV.4.a)	I
1382 Other reserves not available for distribution			R
13821 Reserve for net wealth tax (NWT)	Liab. A.IV.4.b)	Liab. A.IV.4.b)	I
13822 Reserves in application of fair value	Liab. A.IV.4.b)	Liab. A.IV.4.b)	I
13823 Temporarily not taxable capital gains			R
138231 Temporarily not taxable capital gains to reinvest	Liab. A.IV.4.b)	Liab. A.IV.4.b)	I
138232 Temporarily not taxable capital gains reinvested	Liab. A.IV.4.b)	Liab. A.IV.4.b)	I
13828 Reserves not available for distribution not mentioned above	Liab. A.IV.4.b)	Liab. A.IV.4.b)	I
<b>14 Result for the financial year and results brought forward</b>			<b>R</b>
141 Results brought forward			R
1411 Results brought forward in the process of assignment	Liab. A.V.	Liab. A.V.	I
1412 Results brought forward (assigned)	Liab. A.V.	Liab. A.V.	I
142 Result for the financial year	Liab. A.VI.	Liab. A.VI.	I

	Map 2020 Full*	Map 2020 Abridged*	R/I*
<b>15 Interim dividends</b>	<b>Liab. A.VII.</b>	<b>Liab. A.VII.</b>	<b>I</b>
<b>16 Capital investment subsidies</b>			<b>R</b>
<b>161 Subsidies on intangible fixed assets</b>			<b>R</b>
1611 Development costs	Liab. A.VIII.	Liab. A.VIII.	I
1612 Concessions, patents, licences, trademarks and similar rights and assets			R
16121 acquired against payment (except Goodwill)	Liab. A.VIII.	Liab. A.VIII.	I
16122 created by the undertaking itself	Liab. A.VIII.	Liab. A.VIII.	I
1613 Goodwill acquired for consideration	Liab. A.VIII.	Liab. A.VIII.	I
<b>162 Subsidies on tangible fixed assets</b>			<b>R</b>
1621 Subsidies on land, fitting-outs and buildings	Liab. A.VIII.	Liab. A.VIII.	I
1622 Subsidies on plant and machinery	Liab. A.VIII.	Liab. A.VIII.	I
1623 Subsidies on other fixtures, fittings, tools and equipment (including rolling stock)	Liab. A.VIII.	Liab. A.VIII.	I
<b>168 Other capital investment subsidies</b>	<b>Liab. A.VIII.</b>	<b>Liab. A.VIII.</b>	<b>I</b>
<b>18 Provisions</b>			<b>R</b>
<b>181 Provisions for pensions and similar obligations</b>	<b>Liab. B.1.</b>	<b>Liab. B.</b>	<b>I</b>
<b>182 Provisions for taxation</b>	<b>Liab. B.2.</b>	<b>Liab. B.</b>	<b>I</b>
<b>183 Deferred tax provisions</b>	<b>Liab. B.2.</b>	<b>Liab. B.</b>	<b>I</b>
<b>188 Other provisions</b>			<b>R</b>
1881 Operating provisions	Liab. B.3.	Liab. B.	I
1882 Financial provisions	Liab. B.3.	Liab. B.	I
<b>19 Debenture loans and amounts owed to credit institutions</b>			<b>R</b>
<b>192 Convertible debenture loans</b>			<b>R</b>
1921 due and payable within one year	Liab. C.1.a) i)	Liab. C.a)	I
1922 due and payable after more than one year	Liab. C.1.a) ii)	Liab. C.b)	I
<b>193 Non-convertible debenture loans</b>			<b>R</b>
1931 due and payable within one year	Liab. C.1.b) i)	Liab. C.a)	I
1932 due and payable after more than one year	Liab. C.1.b) ii)	Liab. C.b)	I
<b>194 Amounts owed to credit institutions</b>			<b>R</b>
1941 due and payable within one year	Liab. C.2.a)	Liab. C.a)	I
1942 due and payable after more than one year	Liab. C.2.b)	Liab. C.b)	I

# Class 2



# FORMATION EXPENSES AND FIXED ASSETS ACCOUNTS

# Class 2



FORMATION  
EXPENSES  
AND FIXED  
ASSETS  
ACCOUNTS

	Map 2020 Full*	Map 2020 Abridged*	R/I*
<b>20 Formation expenses and similar expenses</b>			<b>R</b>
201 Set-up and start-up costs	Ass. B.	Ass. B.	I
203 Expenses for increases in capital and for various operations (merger, demerger, change of legal form)	Ass. B.	Ass. B.	I
204 Loan issuances expenses	Ass. B.	Ass. B.	I
208 Other similar expenses	Ass. B.	Ass. B.	I
<b>21 Intangible fixed assets</b>			<b>R</b>
211 Development costs	Ass. C.I.1.	Ass. C.I.	I
212 Concessions, patents, licences, trademarks and similar rights and assets			R
2121 acquired for consideration (except Goodwill)			R
21211 Concessions	Ass. C.I.2.a)	Ass. C.I.	I
21212 Patents	Ass. C.I.2.a)	Ass. C.I.	I
21213 Software licences	Ass. C.I.2.a)	Ass. C.I.	I
21214 Trademarks and franchises	Ass. C.I.2.a)	Ass. C.I.	I
21215 Similar rights and assets			R
212151 <i>Copyrights and reproduction rights</i>	Ass. C.I.2.a)	Ass. C.I.	I
212152 <i>Greenhous gas and similar emission quotas</i>	Ass. C.I.2.a)	Ass. C.I.	I
212158 <i>Other similar rights and assets acquired for consideration</i>	Ass. C.I.2.a)	Ass. C.I.	I
2122 created by the undertaking itself			R
21221 Concessions	Ass. C.I.2.b)	Ass. C.I.	I
21222 Patents	Ass. C.I.2.b)	Ass. C.I.	I
21223 Software licences	Ass. C.I.2.b)	Ass. C.I.	I
21224 Trademarks and franchises	Ass. C.I.2.b)	Ass. C.I.	I
21225 Similar rights and assets			R
212251 <i>Copyrights and reproduction rights</i>	Ass. C.I.2.b)	Ass. C.I.	I
212258 <i>Other similar rights and assets created by the undertaking itself</i>	Ass. C.I.2.b)	Ass. C.I.	I
213 Goodwill acquired for consideration	Ass. C.I.3.	Ass. C.I.	I
214 Down payments and intangible fixed assets under development	Ass. C.I.4.	Ass. C.I.	I
<b>22 Tangible fixed assets</b>			<b>R</b>
221 Land, fixtures and fitting-outs and buildings			R
2211 Land			R
22111 Land in Luxembourg			R
221111 <i>Developed land</i>	Ass. C.II.1.	Ass. C.II.	I
221112 <i>Property rights and similar</i>	Ass. C.II.1.	Ass. C.II.	I
221118 <i>Other land</i>	Ass. C.II.1.	Ass. C.II.	I
22112 Land in foreign countries	Ass. C.II.1.	Ass. C.II.	I
2212 Fixtures and fittings-out of land			R

	Map 2020 Full*	Map 2020 Abridged*	R/I*	
22121	Fixtures and fitting-outs of land in Luxembourg	Ass. C.II.1.	Ass. C.II.	I
22122	Fixtures and fitting-outs of land in foreign countries	Ass. C.II.1.	Ass. C.II.	I
2213	Buildings			R
22131	Buildings in Luxembourg			R
221311	<i>Residential buildings</i>	Ass. C.II.1.	Ass. C.II.	I
221312	<i>Non-residential buildings</i>	Ass. C.II.1.	Ass. C.II.	I
221313	<i>Mixed-use buildings</i>	Ass. C.II.1.	Ass. C.II.	I
221318	<i>Other buildings</i>	Ass. C.II.1.	Ass. C.II.	I
22132	Buildings in foreign countries	Ass. C.II.1.	Ass. C.II.	I
2214	Fixtures and fitting-outs of buildings			R
22141	Fixtures and fitting-outs of buildings in Luxembourg	Ass. C.II.1.	Ass. C.II.	I
22142	Fixtures and fitting-outs of buildings in foreign countries	Ass. C.II.1.	Ass. C.II.	I
2215	Investment properties			R
22151	Investment properties in Luxembourg	Ass. C.II.1.	Ass. C.II.	I
22152	Investment properties in foreign countries	Ass. C.II.1.	Ass. C.II.	I
222	<b>Plant and machinery</b>			R
2221	Plant	Ass. C.II.2.	Ass. C.II.	I
2222	Machinery	Ass. C.II.2.	Ass. C.II.	I
223	<b>Other fixtures and fittings, tools and equipment (including rolling stock)</b>			R
2231	Transportation and handling equipment	Ass. C.II.3.	Ass. C.II.	I
2232	Motor vehicles	Ass. C.II.3.	Ass. C.II.	I
2233	Tools	Ass. C.II.3.	Ass. C.II.	I
2234	Furniture	Ass. C.II.3.	Ass. C.II.	I
2235	Computer equipment	Ass. C.II.3.	Ass. C.II.	I
2236	Livestock	Ass. C.II.3.	Ass. C.II.	I
2237	Returnable packaging	Ass. C.II.3.	Ass. C.II.	I
2238	Other fixtures	Ass. C.II.3.	Ass. C.II.	I
224	<b>Down payments and tangible fixed assets under development</b>			R
2241	Land, fitting-outs and buildings			R
22411	Land, fitting-outs and buildings in Luxembourg	Ass. C.II.4.	Ass. C.II.	I
22412	Land, fitting-outs and buildings in foreign countries	Ass. C.II.4.	Ass. C.II.	I
2242	Plant and machinery	Ass. C.II.4.	Ass. C.II.	I
2243	Other fixtures and fittings, tools and equipment (including rolling stock)	Ass. C.II.4.	Ass. C.II.	I



	Map 2020 Full*	Map 2020 Abridged*	R/I*
<b>23 Financial fixed assets</b>			<b>R</b>
231 Shares in affiliated undertakings	Ass. C.III.1.	Ass. C.III.	I
232 Amounts owed by affiliated undertakings	Ass. C.III.2.	Ass. C.III.	I
233 Participating interests	Ass. C.III.3.	Ass. C.III.	I
234 Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	Ass. C.III.4.	Ass. C.III.	I
<b>235 Securities held as fixed assets</b>			<b>R</b>
2351 Securities held as fixed assets (equity right)			R
23511 Shares or corporate units			R
235111 Listed shares	Ass. C.III.5.	Ass. C.III.	I
235112 Unlisted shares	Ass. C.III.5.	Ass. C.III.	I
23518 Other securities held as fixed assets (equity right)	Ass. C.III.5.	Ass. C.III.	I
2352 Securities held as fixed assets (creditor's right)			R
23521 Debentures	Ass. C.III.5.	Ass. C.III.	I
23528 Other securities held as fixed assets (creditor's right)	Ass. C.III.5.	Ass. C.III.	I
2353 Shares of collective investment funds	Ass. C.III.5.	Ass. C.III.	I
2358 Other securities held as fixed assets	Ass. C.III.5.	Ass. C.III.	I
<b>236 Loans, deposits and claims held as fixed assets</b>			<b>R</b>
2361 Loans	Ass. C.III.6.	Ass. C.III.	I
2362 Deposits and guarantees paid	Ass. C.III.6.	Ass. C.III.	I
2363 Long-term receivables	Ass. C.III.6.	Ass. C.III.	I



Class 3



# INVENTORIES ACCOUNTS

Class 3



INVENTORIES  
ACCOUNTS

	Map 2020 Full*	Map 2020 Abridged*	R/I*
<b>30 Inventories of raw materials and consumables</b>			<b>R</b>
301 Inventories of raw materials	Ass. D.I.1.	Ass. D.I.	I
303 Inventories of consumable materials and supplies	Ass. D.I.1.	Ass. D.I.	I
304 Inventories of packaging	Ass. D.I.1.	Ass. D.I.	I
<b>31 Inventories of work and contracts in progress</b>			<b>R</b>
311 Inventories of work in progress	Ass. D.I.2.	Ass. D.I.	I
312 Contracts in progress - goods	Ass. D.I.2.	Ass. D.I.	I
313 Contracts in progress - services	Ass. D.I.2.	Ass. D.I.	I
314 Buildings under construction	Ass. D.I.2.	Ass. D.I.	I
315 Down payments received on inventories of work and on contracts in progress	Ass. D.I.2.	Ass. D.I.	I
<b>32 Inventories of goods</b>			<b>R</b>
321 Inventories of finished goods	Ass. D.I.3.	Ass. D.I.	I
322 Inventories of semi-finished goods	Ass. D.I.3.	Ass. D.I.	I
323 Inventories of residual goods (waste, rejected and recuperable material)	Ass. D.I.3.	Ass. D.I.	I
<b>36 Inventories of merchandises and other goods for resale</b>			<b>R</b>
361 Inventories of merchandise	Ass. D.I.3.	Ass. D.I.	I
362 Inventories of land for resale			<b>R</b>
3621 Inventories of land for resale in Luxembourg	Ass. D.I.3.	Ass. D.I.	I
3622 Inventories of land for resale in foreign countries	Ass. D.I.3.	Ass. D.I.	I
363 Inventories of buildings for resale			<b>R</b>
3631 Inventories of buildings for resale in Luxembourg	Ass. D.I.3.	Ass. D.I.	I
3632 Inventories of buildings for resale in foreign countries	Ass. D.I.3.	Ass. D.I.	I
<b>37 Down payments on account on inventories</b>	Ass. D.I.4.	Ass. D.I.	I



# Class 4



# DEBTORS AND CREDITORS

# Class 4



# DEBTORS AND CREDITORS



	Map 2020 Full*	Map 2020 Abridged*	R/J*
<b>40 Trade receivables (Receivables from sales and rendering of services)</b>			<b>R</b>
<b>401 Trade receivables due and payable within one year</b>			<b>R</b>
4011 Customers	Ass. D.II.1.a)	Ass. D.II.a)	I
4012 Customers - Receivable bills of exchange	Ass. D.II.1.a)	Ass. D.II.a)	I
4013 Doubtful or disputed customers	Ass. D.II.1.a)	Ass. D.II.a)	I
4014 Customers - Unbilled sales	Ass. D.II.1.a)	Ass. D.II.a)	I
4015 Customers with a credit balance	Liab. C.4.a)	Liab. C.a)	I
4019 Value adjustments	Ass. D.II.1.a)	Ass. D.II.a)	I
<b>402 Trade receivables due and payable after more than one year</b>			<b>R</b>
4021 Customers	Ass. D.II.1.b)	Ass. D.II.b)	I
4025 Customers with creditor balance	Liab. C.4.b)	Liab. C.b)	I
4029 Value adjustments	Ass. D.II.1.b)	Ass. D.II.b)	I
<b>41 Amounts owed by affiliated undertakings and by undertakings with which the undertaking is linked by virtue of participating interests</b>			<b>R</b>
<b>411 Amounts owed by affiliated undertakings</b>			<b>R</b>
4111 Amounts owed by affiliated undertakings receivable within one year			<b>R</b>
41111 Trade receivables	Ass. D.II.2.a)	Ass. D.II.a)	I
41112 Loans and advances	Ass. D.II.2.a)	Ass. D.II.a)	I
41118 Other receivables	Ass. D.II.2.a)	Ass. D.II.a)	I
41119 Value adjustments	Ass. D.II.2.a)	Ass. D.II.a)	I
4112 Amounts owed by affiliated undertakings receivable after more than one year			<b>R</b>
41121 Trade receivables	Ass. D.II.2.b)	Ass. D.II.b)	I
41122 Loans and advances	Ass. D.II.2.b)	Ass. D.II.b)	I
41128 Other receivables	Ass. D.II.2.b)	Ass. D.II.b)	I
41129 Value adjustments	Ass. D.II.2.b)	Ass. D.II.b)	I
<b>412 Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests</b>			<b>R</b>
4121 Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests receivable within one year			<b>R</b>
41211 Trade receivables	Ass. D.II.3.a)	Ass. D.II.a)	I
41212 Loans and advances	Ass. D.II.3.a)	Ass. D.II.a)	I
41218 Other receivables	Ass. D.II.3.a)	Ass. D.II.a)	I
41219 Value adjustments	Ass. D.II.3.a)	Ass. D.II.a)	I
4122 Amounts receivable after more than one year			<b>R</b>
41221 Trade receivables	Ass. D.II.3.b)	Ass. D.II.b)	I
41222 Loans and advances	Ass. D.II.3.b)	Ass. D.II.b)	I
41228 Other receivables	Ass. D.II.3.b)	Ass. D.II.b)	I
41229 Value adjustments	Ass. D.II.3.b)	Ass. D.II.b)	I

	Map 2020 Full*	Map 2020 Abridged*	R/I*
<b>42 Other receivables</b>			<b>R</b>
<b>421 Other receivables within one year</b>			<b>R</b>
4211 Staff - Advances and down payments			R
42111 Advances and down payments	Ass. D.II.4.a)	Ass. D.II.a)	I
42119 Value adjustments	Ass. D.II.4.a)	Ass. D.II.a)	I
4212 Amounts owed by partners and shareholders (others than from affiliated undertakings)	Ass. D.II.4.a)	Ass. D.II.a)	I
4213 State - Subsidies to be received			R
42131 Investment subsidies	Ass. D.II.4.a)	Ass. D.II.a)	I
42132 Operating subsidies	Ass. D.II.4.a)	Ass. D.II.a)	I
42138 Other subsidies	Ass. D.II.4.a)	Ass. D.II.a)	I
4214 Direct Tax Authority (ACD)			R
42141 Corporate income tax	Ass. D.II.4.a)	Ass. D.II.a)	I
42142 Municipal business tax	Ass. D.II.4.a)	Ass. D.II.a)	I
42143 Net wealth tax	Ass. D.II.4.a)	Ass. D.II.a)	I
42144 Withholding tax on wages and salaries	Ass. D.II.4.a)	Ass. D.II.a)	I
42145 Withholding tax on financial investment income	Ass. D.II.4.a)	Ass. D.II.a)	I
42146 Withholding tax on director's fees	Ass. D.II.4.a)	Ass. D.II.a)	I
42148 ACD - Other amounts receivable	Ass. D.II.4.a)	Ass. D.II.a)	I
4215 Customs and Excise Authority (ADA)	Ass. D.II.4.a)	Ass. D.II.a)	I
4216 Indirect Tax Authority (AED)			R
42161 Value-added tax (VAT)			R
421611 VAT paid and recoverable	Ass. D.II.4.a)	Ass. D.II.a)	I
421612 VAT receivable	Ass. D.II.4.a)	Ass. D.II.a)	I
421613 VAT down payments made	Ass. D.II.4.a)	Ass. D.II.a)	I
421618 VAT - Other receivables	Ass. D.II.4.a)	Ass. D.II.a)	I
42162 Indirect taxes			R
421621 Registration duties	Ass. D.II.4.a)	Ass. D.II.a)	I
421622 Subscription tax	Ass. D.II.4.a)	Ass. D.II.a)	I
421628 Other indirect taxes	Ass. D.II.4.a)	Ass. D.II.a)	I
42168 Other receivables	Ass. D.II.4.a)	Ass. D.II.a)	I
4217 Amounts owed by the Social Security and other social bodies			R
42171 Social Security office (CCSS)	Ass. D.II.4.a)	Ass. D.II.a)	I
42172 Foreign social security offices	Ass. D.II.4.a)	Ass. D.II.a)	I
42178 Other social bodies	Ass. D.II.4.a)	Ass. D.II.a)	I
4218 Miscellaneous receivables			R
42181 Foreign taxes			R
421811 Foreign VAT	Ass. D.II.4.a)	Ass. D.II.a)	I
421818 Other foreign taxes	Ass. D.II.4.a)	Ass. D.II.a)	I
42187 Derivative financial instruments	Ass. D.II.4.a)	Ass. D.II.a)	I
42188 Other miscellaneous receivables	Ass. D.II.4.a)	Ass. D.II.a)	I
42189 Value adjustments	Ass. D.II.4.a)	Ass. D.II.a)	I

	Map 2020 Full*	Map 2020 Abridged*	R/I*
<b>422 Other receivables after one year</b>			<b>R</b>
4221 Staff - advances and down payments	Ass. D.II.4.b)	Ass. D.II.b)	I
4222 Amounts owed by partners and shareholders (others than from affiliated undertakings)	Ass. D.II.4.b)	Ass. D.II.b)	I
4223 State - Subsidies to be received			R
42231 Investment subsidies	Ass. D.II.4.b)	Ass. D.II.b)	I
42232 Operating subsidies	Ass. D.II.4.b)	Ass. D.II.b)	I
42238 Other subsidies	Ass. D.II.4.b)	Ass. D.II.b)	I
4228 Miscellaneous receivables			R
42287 Derivative financial instruments	Ass. D.II.4.b)	Ass. D.II.b)	I
42288 Other miscellaneous receivables	Ass. D.II.4.b)	Ass. D.II.b)	I
42289 Value adjustments	Ass. D.II.4.b)	Ass. D.II.b)	I
<b>43 Down payments received on orders as far as they are not deducted distinctly from inventories</b>			<b>R</b>
<b>431 Down payments received within one year</b>			<b>R</b>
4311 Down payments received on orders	Liab. C.3.a)	Liab. C.a)	I
4312 Inventories of work and contracts in progress less down payments received	Liab. C.3.a)	Liab. C.a)	I
<b>432 Down payments received after more than one year</b>			<b>R</b>
4321 Down payments received on orders	Liab. C.3.b)	Liab. C.b)	I
4322 Inventories of work and contracts in progress less down payments received	Liab. C.3.b)	Liab. C.b)	I
<b>44 Trade payables and bills of exchange</b>			<b>R</b>
<b>441 Trade payables</b>			<b>R</b>
4411 Trade payables within one year			R
44111 Suppliers	Liab. C.4.a)	Liab. C.a)	I
44112 Suppliers - invoices not yet received	Liab. C.4.a)	Liab. C.a)	I
44113 Suppliers with a debit balance	Ass. D.II.1.a)	Ass. D.II.a)	I
4412 Trade payables after more than one year			R
44121 Suppliers	Liab. C.4.b)	Liab. C.b)	I
44123 Suppliers with a debit balance	Ass. D.II.1.b)	Ass. D.II.b)	I
<b>442 Bills of exchange payable</b>			<b>R</b>
4421 Bills of exchange payable within one year	Liab. C.5.a)	Liab. C.a)	I
4422 Bills of exchange payable after more than one year	Liab. C.5.b)	Liab. C.b)	I
<b>45 Amounts payable to affiliated undertakings and to undertakings with which the undertaking is linked by virtue of participating interests</b>			<b>R</b>
<b>451 Amounts payable to affiliated undertakings</b>			<b>R</b>
4511 Amounts payable to affiliated undertakings within one year			R
45111 Purchases and services	Liab. C.6.a)	Liab. C.a)	I
45112 Loans and advances	Liab. C.6.a)	Liab. C.a)	I
45118 Other payables	Liab. C.6.a)	Liab. C.a)	I

	Map 2020 Full*	Map 2020 Abridged*	R/I*
4512	Amounts payable to affiliated undertakings after more than one year		R
45121	Purchases and services	Liab. C.6.b)	I
45122	Loans and advances	Liab. C.6.b)	I
45128	Other payables	Liab. C.6.b)	I
<b>452</b>	<b>Amounts payable to undertakings with which the undertaking is linked by virtue of participating interests</b>		<b>R</b>
4521	Amounts payable to undertakings with which the undertaking is linked by virtue of participating interests within one year		R
45211	Purchases and services	Liab. C.7.a)	I
45212	Loans and advances	Liab. C.7.a)	I
45218	Other payables	Liab. C.7.a)	I
4522	Amounts payable to undertakings with which the undertaking is linked by virtue of participating interests payable after more than one year		R
45221	Purchases and services	Liab. C.7.b)	I
45222	Loans and advances	Liab. C.7.b)	I
45228	Other payables	Liab. C.7.b)	I
<b>46</b>	<b>Tax and social security debts</b>		<b>R</b>
<b>461</b>	<b>Tax debts</b>		<b>R</b>
4611	Municipal authorities	Liab. C.8.a)	I
4612	Direct Tax Authority (ACD)		R
46121	Corporate income tax (CIT)		R
461211	<i>Corporate income tax - Tax accrual</i>	<i>Liab. C.8.a)</i>	<i>I</i>
461212	<i>CIT - Tax payable</i>	<i>Liab. C.8.a)</i>	<i>I</i>
46122	Municipal business tax (MBT)		R
461221	<i>MBT - Tax accrual</i>	<i>Liab. C.8.a)</i>	<i>I</i>
461222	<i>MBT - Tax payable</i>	<i>Liab. C.8.a)</i>	<i>I</i>
46123	Net wealth tax (NWT)		R
461231	<i>NWT - Tax accrual</i>	<i>Liab. C.8.a)</i>	<i>I</i>
461232	<i>NWT - Tax payable</i>	<i>Liab. C.8.a)</i>	<i>I</i>
46124	Withholding tax on wages and salaries	Liab. C.8.a)	I
46125	Withholding tax on financial investment income	Liab. C.8.a)	I
46126	Withholding tax on director's fees	Liab. C.8.a)	I
46128	ACD - Other amounts payable	Liab. C.8.a)	I

	Map 2020 Full*	Map 2020 Abridged*	R/I*
4613 Customs and Excise Authority (ADA)	Liab. C.8.a)	Liab. C.a)	I
4614 Indirect tax authorities (AED)			R
46141 Value-added tax (VAT)			R
461411 VAT received	Liab. C.8.a)	Liab. C.a)	I
461412 VAT payable	Liab. C.8.a)	Liab. C.a)	I
461413 VAT down payments received	Liab. C.8.a)	Liab. C.a)	I
461418 VAT - Other payables	Liab. C.8.a)	Liab. C.a)	I
46142 Indirect taxes			R
461421 Registration duties	Liab. C.8.a)	Liab. C.a)	I
461422 Subscription tax	Liab. C.8.a)	Liab. C.a)	I
461428 Other indirect taxes	Liab. C.8.a)	Liab. C.a)	I
46148 AED - Other debts	Liab. C.8.a)	Liab. C.a)	I
4615 Foreign tax authorities			R
46151 Foreign VAT	Liab. C.8.a)	Liab. C.a)	I
46158 Other foreign taxes	Liab. C.8.a)	Liab. C.a)	I
<b>462 Social security debts and other social securities offices</b>			<b>R</b>
4621 Social Security office (CCSS)	Liab. C.8.b)	Liab. C.b)	I
4622 Foreign social security offices	Liab. C.8.b)	Liab. C.b)	I
4628 Other social bodies	Liab. C.8.b)	Liab. C.b)	I
<b>47 Other debts</b>			<b>R</b>
<b>471 Other debts payable within one year</b>			<b>R</b>
4711 Received deposits and guarantees	Liab. C.8.c)i)	Liab. C.a)	I
4712 Amounts payable to partners and shareholders (others than from affiliated undertakings)	Liab. C.8.c)i)	Liab. C.a)	I
4713 Amounts payable to directors, managers, statutory auditors and similar	Liab. C.8.c)i)	Liab. C.a)	I
4714 Amounts payable to staff	Liab. C.8.c)i)	Liab. C.a)	I
4715 State - Greenhous gas and similar emission quotas to be returned or acquired	Liab. C.8.c)i)	Liab. C.a)	I
4716 Loans and similar debts			R
47161 Other loans	Liab. C.8.c)i)	Liab. C.a)	I
47162 Lease debts	Liab. C.8.c)i)	Liab. C.a)	I
47163 Life annuities	Liab. C.8.c)i)	Liab. C.a)	I
47168 Other similar debts	Liab. C.8.c)i)	Liab. C.a)	I
4717 Derivative financial instruments	Liab. C.8.c)i)	Liab. C.a)	I
4718 Other miscellaneous debts	Liab. C.8.c)i)	Liab. C.a)	I

	Map 2020 Full*	Map 2020 Abridged*	R/I*
<b>472 Other debts payable after more than one year</b>			<b>R</b>
4721 Received deposits and guarantees	Liab. C.8.c)ii)	Liab. C.b)	I
4722 Amounts payable to partners and shareholders (others than from affiliated undertakings)	Liab. C.8.c)ii)	Liab. C.b)	I
4723 Amounts payable to directors, managers, statutory auditors and similar	Liab. C.8.c)ii)	Liab. C.b)	I
4724 Amounts payable to staff	Liab. C.8.c)ii)	Liab. C.b)	I
4726 Loans and similar debts			R
47261 Other loans	Liab. C.8.c)ii)	Liab. C.b)	I
47262 Lease debts	Liab. C.8.c)ii)	Liab. C.b)	I
47263 Life annuities	Liab. C.8.c)ii)	Liab. C.b)	I
47268 Other similar debts	Liab. C.8.c)ii)	Liab. C.b)	I
4727 Derivative financial instruments	Liab. C.8.c)ii)	Liab. C.b)	I
4728 Other miscellaneous debts	Liab. C.8.c)ii)	Liab. C.b)	I
<b>48 Deferred charges and income</b>			<b>R</b>
481 Deferred charges (on one or more financial years)	Ass. E.	Ass. E.	I
482 Deferred income (on one or more financial years)	Liab. D.	Liab. D.	I
483 State - Greenhous gas and similar emission quotas received	Liab. D.	Liab. D.	I
484 Transitory or suspense accounts - Assets	Ass. E.	Ass. E.	I
485 Transitory or suspense accounts - Liabilities	Liab. D.	Liab. D.	I
486 Linking accounts (branches) - Assets	Ass. E.	Ass. E.	I
487 Linking accounts (branches) - Liabilities	Liab. D.	Liab. D.	I

# Class 5



# FINANCIAL ACCOUNTS

Class 5



**FINANCIAL  
ACCOUNTS**



	Map 2020 Full*	Map 2020 Abridged*	R/I*
<b>50 Transferable securities</b>			<b>R</b>
<b>501 Shares in affiliated undertakings</b>	Ass. D.III.1.	Ass. D.III.	I
<b>502 Own shares or own corporate units</b>	Ass. D.III.2.	Ass. D.III.	I
<b>503 "Shares in undertakings with which the undertaking is linked by virtue of participating interests"</b>	Ass. D.III.3.	Ass. D.III.	I
<b>508 Other transferable securities</b>			<b>R</b>
5081 Shares - listed securities	Ass. D.III.3.	Ass. D.III.	I
5082 Shares - unlisted securities	Ass. D.III.3.	Ass. D.III.	I
5083 Debenture loans and other notes issued and repurchased by the company	Ass. D.III.3.	Ass. D.III.	I
5084 Listed debenture loans	Ass. D.III.3.	Ass. D.III.	I
5085 Unlisted debenture loans	Ass. D.III.3.	Ass. D.III.	I
5088 Other miscellaneous transferable securities	Ass. D.III.3.	Ass. D.III.	I
<b>51 Cash at bank, in postal cheques accounts, cheques and in hand</b>			<b>R</b>
<b>513 Banks and postal cheques accounts (CCP)</b>			<b>R</b>
5131 Banks and CCP: available balance	Ass. D.IV.	Ass. D.IV.	I
5132 Banks and CCP: overdraft	Liab. C.2.a)	Liab. C.a)	I
<b>516 Cash in hand</b>	<b>Ass. D.IV.</b>	<b>Ass. D.IV.</b>	<b>I</b>
<b>517 Internal transfers</b>			<b>R</b>
5171 Internal transfers: debit balance	Ass. D.IV.	Ass. D.IV.	I
5172 Internal transfers: credit balance	Liab. C.2.a)	Liab. C.a)	I
<b>518 Other cash amounts</b>	<b>Ass. D.IV.</b>	<b>Ass. D.IV.</b>	<b>I</b>



Class 6



# CHARGES ACCOUNTS

Class 6



**CHARGES  
ACCOUNTS**

	Map 2020 Full*	Map 2020 Abridged*	R/I*
<b>60 Use of merchandise, raw and consumable materials</b>			<b>R</b>
<b>601 Purchases of raw materials</b>	<b>5.a)</b>	<b>1. to 5.</b>	<b>I</b>
<b>603 Purchases of consumable materials and supplies</b>			<b>R</b>
6031 Fuels, gas, water and electricity			R
60311 Solid fuels	5.a)	1. to 5.	I
60312 Liquid fuels	5.a)	1. to 5.	I
60313 Gas	5.a)	1. to 5.	I
60314 Water and sewage	5.a)	1. to 5.	I
60315 Electricity	5.a)	1. to 5.	I
6032 Maintenance supplies	5.a)	1. to 5.	I
6033 Workshop, factory and store supplies and small equipment	5.a)	1. to 5.	I
6034 Work clothes	5.a)	1. to 5.	I
6035 Office and administrative supplies	5.a)	1. to 5.	I
6036 Motor fuels	5.a)	1. to 5.	I
6037 Lubricants	5.a)	1. to 5.	I
6038 Other consumable supplies	5.a)	1. to 5.	I
<b>604 Purchases of packaging</b>	<b>5.a)</b>	<b>1. to 5.</b>	<b>I</b>
<b>606 Purchases of merchandise and other goods for resale</b>			<b>R</b>
6061 Purchases of merchandise	5.a)	1. to 5.	I
6062 Purchases of land for resale	5.a)	1. to 5.	I
6063 Purchases of buildings for resale	5.a)	1. to 5.	I
<b>607 Changes in inventory</b>			<b>R</b>
6071 Changes in inventory of raw materials	5.a)	1. to 5.	I
6073 Changes in inventory of consumable materials and supplies	5.a)	1. to 5.	I
6074 Changes in inventory of packaging	5.a)	1. to 5.	I
6076 Changes in inventory of merchandise and other goods for resale			R
60761 Merchandise	5.a)	1. to 5.	I
60762 Land for resale	5.a)	1. to 5.	I
60763 Buildings for resale	5.a)	1. to 5.	I
<b>608 Purchases of items included in the production of goods and services</b>			<b>R</b>
6081 Services included in the production of goods and services			R
60811 Tailoring	5.a)	1. to 5.	I
60812 Research and development	5.a)	1. to 5.	I
60813 Architects' and engineers' fees	5.a)	1. to 5.	I
60814 Outsourcing included in the production of goods and services	5.a)	1. to 5.	I
6082 Other purchases of material included in the production of goods and services	5.a)	1. to 5.	I
6083 Purchase of greenhouse gas and similar emission quotas	5.a)	1. to 5.	I
6088 Other purchases included in the production of goods and services	5.a)	1. to 5.	I

	Map 2020 Full*	Map 2020 Abridged*	R/I*
<b>609 Rebates, discounts and refunds (RDR) received and not directly deducted from purchases</b>			<b>R</b>
6091 RDR on purchases of raw materials	5.a)	1. to 5.	I
6093 RDR on purchases of consumable materials and supplies	5.a)	1. to 5.	I
6094 RDR on purchases of packaging	5.a)	1. to 5.	I
6096 RDR on purchases of merchandise and other goods for resale	5.a)	1. to 5.	I
6098 RDR on purchases included in the production of goods and services	5.a)	1. to 5.	I
6099 Unallocated RDR	5.a)	1. to 5.	I
<b>61 Other external charges</b>			<b>R</b>
<b>611 Rents and service charges</b>			<b>R</b>
6111 Rents and operationnal leasing for real property			R
61111 Land	5.b)	1. to 5.	I
61112 Buildings	5.b)	1. to 5.	I
6112 Rents and operational leasing on movable property			R
61123 Rolling stock	5.b)	1. to 5.	I
61128 Other	5.b)	1. to 5.	I
6113 Service charges and co-ownership expenses	5.b)	1. to 5.	I
6114 Financial leasing on real property	5.b)	1. to 5.	I
6115 Financial leasing on movable property			R
61153 Rolling stock	5.b)	1. to 5.	I
61158 Other	5.b)	1. to 5.	I
<b>612 Subcontracting, servicing, repairs and maintenance</b>			<b>R</b>
6121 General subcontracting (not included in the production of goods and services)	5.b)	1. to 5.	I
6122 Servicing, repairs and maintenance			R
61221 Buildings	5.b)	1. to 5.	I
61223 Rolling stock	5.b)	1. to 5.	I
61228 Other	5.b)	1. to 5.	I
<b>613 Remuneration of intermediaries and professional fees</b>			<b>R</b>
6131 Commissions and brokerage fees	5.b)	1. to 5.	I
6132 IT services	5.b)	1. to 5.	I
6133 Banking and similar services			R
61332 Loans' issuance expenses	5.b)	1. to 5.	I
61333 Bank account charges and bank commissions (included custody fees on securities)	5.b)	1. to 5.	I
61334 Charges for electronic means of payment	5.b)	1. to 5.	I
61336 Factoring services	5.b)	1. to 5.	I
61338 Other banking and similar services (except interest and similar expenses)	5.b)	1. to 5.	I
6134 Professional fees			R
61341 Legal, litigation and similar fees	5.b)	1. to 5.	I

	Map 2020 Full*	Map 2020 Abridged*	R/I*
61342 Accounting, tax consulting, auditing and similar fees	5.b)	1. to 5.	I
61348 Other professional fees	5.b)	1. to 5.	I
6135 Notarial and similar fees	5.b)	1. to 5.	I
6138 Other remuneration of intermediaries and professional fees	5.b)	1. to 5.	I
<b>614 Insurance premiums</b>			<b>R</b>
6141 Insurance for assets			R
61411 Buildings	5.b)	1. to 5.	I
61412 Rolling stock	5.b)	1. to 5.	I
61418 Other	5.b)	1. to 5.	I
6142 Insurance on rented assets	5.b)	1. to 5.	I
6143 Transport insurance	5.b)	1. to 5.	I
6144 Business risk insurance	5.b)	1. to 5.	I
6145 Customers credit insurance	5.b)	1. to 5.	I
6146 Third-party insurance	5.b)	1. to 5.	I
6148 Other insurances	5.b)	1. to 5.	I
<b>615 Marketing and communication costs</b>			<b>R</b>
6151 Marketing and advertising costs			R
61511 Press advertising	5.b)	1. to 5.	I
61512 Samples	5.b)	1. to 5.	I
61513 Fairs and exhibitions	5.b)	1. to 5.	I
61514 Gifts to customers	5.b)	1. to 5.	I
61515 Catalogues, printed materials and publications	5.b)	1. to 5.	I
61516 Donations	5.b)	1. to 5.	I
61517 Sponsorship	5.b)	1. to 5.	I
61518 Other purchases of advertising services	5.b)	1. to 5.	I
6152 Travel and entertainment expenses			R
61521 Travel expenses			R
615211 Management (if appropriate owner and partner)	5.b)	1. to 5.	I
615212 Staff	5.b)	1. to 5.	I
61522 Relocation expenses	5.b)	1. to 5.	I
61523 Business assignments	5.b)	1. to 5.	I
61524 Receptions and entertainment costs	5.b)	1. to 5.	I
6153 Postal charges and telecommunication costs			R
61531 Postal charges	5.b)	1. to 5.	I
61532 Telecommunication costs	5.b)	1. to 5.	I
<b>616 Transportation of goods and collective staff transportation</b>			<b>R</b>
6161 Transportation of purchased goods	5.b)	1. to 5.	I
6162 Transportation of sold goods	5.b)	1. to 5.	I
6165 Collective staff transportation	5.b)	1. to 5.	I
6168 Other transportation	5.b)	1. to 5.	I

	Map 2020 Full*	Map 2020 Abridged*	R/I*
<b>617 External staff of the company</b>			<b>R</b>
6171 Temporary staff	5.b)	1. to 5.	I
6172 External staff on secondment	5.b)	1. to 5.	I
<b>618 Miscellaneous external charges</b>			<b>R</b>
6181 Documentation	5.b)	1. to 5.	I
6182 Costs of training, symposiums, seminars, conferences	5.b)	1. to 5.	I
6183 Industrial and non industrial waste treatment	5.b)	1. to 5.	I
6184 Fuels, gas, water and electricity (not included in the production of goods and services)			R
61841 Solid fuels	5.b)	1. to 5.	I
61842 Liquid fuels (oil, motor fuel, etc.)	5.b)	1. to 5.	I
61843 Gas	5.b)	1. to 5.	I
61844 Water and waste water	5.b)	1. to 5.	I
61845 Electricity	5.b)	1. to 5.	I
6185 Supplies and small equipment			R
61851 Office supplies	5.b)	1. to 5.	I
61852 Small equipment	5.b)	1. to 5.	I
61853 Work clothes	5.b)	1. to 5.	I
61854 Maintenance supplies	5.b)	1. to 5.	I
61858 Other	5.b)	1. to 5.	I
6186 Surveillance and security charges	5.b)	1. to 5.	I
6187 Contributions to professional associations	5.b)	1. to 5.	I
6188 Other miscellaneous external charges	5.b)	1. to 5.	I
<b>619 Rebates, discounts and refunds received on other external charges</b>	<b>5.b)</b>	<b>1. to 5.</b>	<b>I</b>
<b>62 Staff expenses</b>			<b>R</b>
<b>621 Staff remuneration</b>			<b>R</b>
6211 Gross wages			R
62111 Base wages	6.a)	6.a)	I
62112 Wage supplements	.	.	R
621121 Sunday	6.a)	6.a)	I
621122 Public holidays	6.a)	6.a)	I
621123 Overtime	6.a)	6.a)	I
621128 Other supplements	6.a)	6.a)	I
62114 Incentives, bonuses and commissions	6.a)	6.a)	I
62115 Benefits in kind	6.a)	6.a)	I
62116 Severance pay	6.a)	6.a)	I
62117 Survivor's pay	6.a)	6.a)	I
6218 Other benefits	6.a)	6.a)	I
6219 Refunds on wages paid	6.a)	6.a)	I
<b>622 Other staff remuneration</b>			<b>R</b>
6221 Students	6.a)	6.a)	I
6222 Casual workers	6.a)	6.a)	I
6228 Other	6.a)	6.a)	I



	Map 2020 Full*	Map 2020 Abridged*	R/I*
<b>623 Social security costs (employer's share)</b>			<b>R</b>
6231 Social security on pensions	6.b) i)	6.b) i)	I
6232 Other social security costs (including illness, accidents, a.s.o.)	6.b) ii)	6.b) ii)	I
<b>624 Other staff expenses</b>			<b>R</b>
6241 Complementary pensions			R
62411 Premiums for external pensions funds	6.c)	6.c)	I
62412 Changes to provisions for complementary pensions	6.c)	6.c)	I
62413 Withholding tax on complementary pensions	6.c)	6.c)	I
62414 Insolvency insurance premiums	6.c)	6.c)	I
62415 Complementary pensions paid by the employer	6.c)	6.c)	I
6248 Other staff expenses not mentioned above	6.c)	6.c)	I
<b>63 Allocations to value adjustments (AVA) and fair value adjustments (FVA) on formation expenses, intangible, tangible and current assets (except transferable securities)</b>			<b>R</b>
<b>631 AVA on formation expenses and similar expenses</b>			<b>R</b>
6311 AVA on set-up and start-up costs	7.a)	7.a)	I
6313 AVA on expenses for capital increases and various operations (mergers, demergers, changes of legal form)	7.a)	7.a)	I
6314 AVA on loan-issuance expenses	7.a)	7.a)	I
6318 AVA on other similar expenses	7.a)	7.a)	I
<b>632 AVA on intangible fixed assets</b>			<b>R</b>
6321 AVA on development costs	7.a)	7.a)	I
6322 AVA on concessions, patents, licences, trademarks and similar rights and assets	7.a)	7.a)	I
6323 AVA on goodwill acquired for consideration	7.a)	7.a)	I
6324 AVA on down payments and intangible fixed assets under development	7.a)	7.a)	I
<b>633 AVA on tangible fixed assets and fair value adjustments (FVA) on investment properties</b>			<b>R</b>
6331 AVA on land, fittings-out and buildings and FVA on investment properties			R
63311 AVA on land	7.a)	7.a)	I
63312 AVA on fixtures and fittings-out of land	7.a)	7.a)	I
63313 AVA on buildings	7.a)	7.a)	I
63314 AVA on fixtures and fittings-out of buildings	7.a)	7.a)	I
63315 FVA on investment properties	7.a)	7.a)	I
6332 AVA on plant and machinery	7.a)	7.a)	I
6333 AVA on other fixtures and fittings, tools and equipment (including rolling stock)	7.a)	7.a)	I
6334 AVA on down payments and tangible fixed assets under development	7.a)	7.a)	I

	Map 2020 Full*	Map 2020 Abridged*	R/I*
<b>634 AVA on inventories</b>			<b>R</b>
6341 AVA on inventories of raw materials and consumables	7.b)	7.b)	I
6342 AVA on inventories of work and contracts in progress	7.b)	7.b)	I
6343 AVA on inventories of goods	7.b)	7.b)	I
6344 AVA on inventories of merchandise and other goods for resale	7.b)	7.b)	I
6345 AVA on down payments on inventories	7.b)	7.b)	I
<b>635 AVA and FVA on receivables from current assets</b>			<b>R</b>
6351 AVA on trade receivables	7.b)	7.b)	I
6352 AVA on amounts owed by affiliated undertakings and undertakings with which the undertaking is linked by virtue of participating interests	7.b)	7.b)	I
6353 AVA on other receivables	7.b)	7.b)	I
6354 FVA on receivables from current assets	7.b)	7.b)	I
<b>64 Other operating charges</b>			<b>R</b>
<b>641 Fees and royalties for concessions, patents, licences, trademarks and similar rights and assets</b>			<b>R</b>
6411 Concessions	8.	8.	I
6412 Patents	8.	8.	I
6413 Software licences	8.	8.	I
6414 Trademarks and franchise	8.	8.	I
6415 Similar rights and assets			R
64151 Copyrights and reproduction rights	8.	8.	I
64158 Other similar rights and assets	8.	8.	I
<b>642 Indemnities, damages and interest</b>	<b>8.</b>	<b>8.</b>	<b>I</b>
<b>643 Attendance fees, director's fees and similar remuneration</b>			<b>R</b>
6431 Attendance fees	8.	8.	I
6432 Director's fees	8.	8.	I
6438 Other similar remuneration	8.	8.	I
<b>644 Loss on disposal of intangible and tangible fixed assets</b>			<b>R</b>
6441 Loss on disposal of intangible fixed assets			R
64411 Book value of yielded intangible fixed assets	8.	8.	I
64412 Disposal proceeds of intangible fixed assets	8.	8.	I
6442 Loss on disposal of tangible fixed assets			R
64421 Book value of yielded tangible fixed assets	8.	8.	I
64422 Disposal proceeds of tangible fixed assets	8.	8.	I
<b>645 Losses on bad debts</b>			<b>R</b>
6451 Trade receivables	8.	8.	I
6452 Amounts owed by affiliated undertakings	8.	8.	I

	Map 2020 Full*	Map 2020 Abridged*	R/I*	
6453	Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	8.	8.	I
6454	Other receivables	8.	8.	I
<b>646</b>	<b>Taxes, duties and similar expenses</b>			<b>R</b>
6461	Real property tax	8.	8.	I
6462	Non-refundable VAT	8.	8.	I
6463	Duties on imported merchandise	8.	8.	I
6464	Excise duties on production and tax on consumption	8.	8.	I
6465	Registration fees, stamp duties and mortgage duties			R
	64651 Registration fees	8.	8.	I
	64658 Other registration fees, stamp duties and mortgage duties	8.	8.	I
6466	Motor-vehicle taxes	8.	8.	I
6467	Bar licence tax	8.	8.	I
6468	Other duties and taxes	8.	8.	I
<b>647</b>	<b>Allocations to tax-exempt capital gains</b>	<b>8.</b>	<b>8.</b>	<b>I</b>
<b>648</b>	<b>Other miscellaneous operating charges</b>			<b>R</b>
6481	Fines, sanctions and penalties	8.	8.	I
6488	Miscellaneous operating charges	8.	8.	I
<b>649</b>	<b>Allocations to provisions</b>			<b>R</b>
6491	Allocations to tax provisions	8.	8.	I
6492	Allocations to operating provisions	8.	8.	I
<b>65</b>	<b>Financial charges</b>			<b>R</b>
<b>651</b>	<b>Allocations to value adjustments (AVA) and fair-value adjustments (FVA) of financial fixed assets</b>			<b>R</b>
6511	AVA on financial fixed assets			R
	65111 AVA on shares in affiliated undertakings	13.	13.	I
	65112 AVA on amounts owed by affiliated undertakings	13.	13.	I
	65113 AVA on participating interests	13.	13.	I
	65114 AVA on amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	13.	13.	I
	65115 AVA on securities held as fixed assets	13.	13.	I
	65116 AVA on loans, deposits and claims held as fixed assets	13.	13.	I
6512	FVA on financial fixed assets	13.	13.	I
<b>652</b>	<b>Charges and loss of disposal of financial fixed assets</b>			<b>R</b>
6521	Charges of financial fixed assets			R
	65211 Shares in affiliated undertakings	14.a)	14.a)	I
	65212 Amounts owed by affiliated undertakings	14.a)	14.a)	I
	65213 Participating interests	14.b)	14.b)	I
	65214 Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	14.b)	14.b)	I

		Map 2020 Full*	Map 2020 Abridged*	R/I*
65215	Securities held as fixed assets	14.b)	14.b)	I
65216	Loans, deposits and claims held as fixed assets	14.b)	14.b)	I
6522	Loss on disposal of financial fixed assets			R
65221	Loss on disposal of shares in affiliated undertakings			R
652211	<i>Book value of yielded shares in affiliated undertakings</i>	14.a)	14.a)	I
652212	<i>Disposal proceeds of shares in affiliated undertakings</i>	14.a)	14.a)	I
65222	Loss on disposal of amounts owed by affiliated undertakings			R
652221	<i>Book value of yielded amounts owed by affiliated undertakings</i>	14.a)	14.a)	I
652222	<i>Disposal proceeds of amounts owed by affiliated undertakings</i>	14.a)	14.a)	I
65223	Loss on disposal of participating interests			R
652231	<i>Book value of yielded participating interests</i>	14.b)	14.b)	I
652232	<i>Disposal proceeds of participating interests</i>	14.b)	14.b)	I
65224	Loss on disposal of amounts owed by undertakings with which the undertaking is linked by virtue of participating interests			R
652241	<i>Book value of yielded amounts owed by undertakings with which the undertaking is linked by virtue of participating interests</i>	14.b)	14.b)	I
652242	<i>Disposal proceeds of amounts owed by undertakings with which the undertaking is linked by virtue of participating interests</i>	14.b)	14.b)	I
65225	Loss on disposal of securities held as fixed assets			R
652251	<i>Book value of yielded securities held as fixed assets</i>	14.b)	14.b)	I
652252	<i>Disposal proceeds of securities held as fixed assets</i>	14.b)	14.b)	I
65226	Loss on disposal of loans, deposits and claims held as fixed assets			R
652261	<i>Book value of yielded loans, deposits and claims held as fixed assets</i>	14.b)	14.b)	I
652262	<i>Disposal proceeds of loans, deposits and claims held as fixed assets</i>	14.b)	14.b)	I
653	<b>Allocations to value adjustment (AVA) and fair-value adjustments (FVA) on transferable securities</b>			R
6531	AVA on transferable securities			R
65311	AVA on shares in affiliated undertakings	13.	13.	I

	Map 2020 Full*	Map 2020 Abridged*	R/I*	
65312	AVA on own shares or own corporate units	13.	13.	I
65313	AVA on shares in undertakings with which the undertaking is linked by virtue of participating interests	13.	13.	I
65318	AVA on other transferable securities	13.	13.	I
6532	"FVA on transferable securities"	13.	13.	I
<b>654</b>	<b>Loss on disposal of receivables and transferable securities from current assets</b>			<b>R</b>
6541	Loss on disposal of receivables from current assets			R
65411	from affiliated undertakings	14.a)	14.a)	I
65412	from undertakings with which the undertaking is linked by virtue of participating interests	14.b)	14.b)	I
65413	from other receivables from current assets	14.b)	14.b)	I
6542	Loss on disposal of transferable securities			R
65421	Shares in affiliated undertakings	14.a)	14.a)	I
65422	Own shares or corporate units	14.b)	14.b)	I
65423	Shares in undertakings with which the undertaking is linked by virtue of participating interests	14.b)	14.b)	I
65428	Other transferable securities	14.b)	14.b)	I
<b>655</b>	<b>Interest and discounts</b>			<b>R</b>
6551	Interest on debenture loans			R
65511	Interest on debenture loans - affiliated undertakings	14.a)	14.a)	I
65512	Interest on debenture loans - other	14.b)	14.b)	I
6552	Banking and similar interest			R
65521	Banking interest on current accounts	14.b)	14.b)	I
65522	Banking interest on financing operations	14.b)	14.b)	I
65523	Interest on financial leases			R
655231	<i>Interest on financial leases - affiliated undertakings</i>	14.a)	14.a)	I
655232	<i>Interest on financial leases - other</i>	14.b)	14.b)	I
6553	Interest on trade payables	14.b)	14.b)	I
6554	Interest payable to affiliated undertakings and undertakings with which the undertaking is linked by virtue of participating interests			R
65541	Interest payable to affiliated undertakings	14.a)	14.a)	I
65542	Interest payable to undertakings with which the undertaking is linked by virtue of participating interests	14.b)	14.b)	I
6555	Discounts and charges on bills of exchange			R
65551	Discounts and charges on bills of exchange - affiliated undertakings	14.a)	14.a)	I
65552	Discounts and charges on bills of exchange - other	14.b)	14.b)	I

\* Assets (Ass.) - Liabilities (Liab.) - Regrouping account (R) or Imputation account (I)

	Map 2020 Full*	Map 2020 Abridged*	R/I*
6556	Granted discounts		R
65561	Granted discounts - affiliated undertakings	14.a)	I
65562	Granted discounts - other	14.b)	I
6558	Interest payable on other loans and debts		R
65581	Interest payable on other loans and debts - affiliated undertakings	14.a)	I
65582	Interest payable on other loans and debts - other	14.b)	I
<b>656</b>	<b>Foreign currency exchange losses</b>		<b>R</b>
6561	Foreign currency exchange losses - affiliated undertakings	14.a)	I
6562	Foreign currency exchange losses - other	14.b)	I
<b>657</b>	<b>Share in the losses of undertakings accounted for under the equity method</b>	<b>12.</b>	<b>I</b>
<b>658</b>	<b>Other financial charges</b>		<b>R</b>
6581	Other financial charges - affiliated undertakings	14.a)	I
6582	Other financial charges - other	14.b)	I
<b>659</b>	<b>Allocations to financial provisions</b>		<b>R</b>
6591	Allocations to financial provisions - affiliated undertakings	14.a)	I
6592	Allocations to financial provisions - other	14.b)	I
<b>67</b>	<b>Income taxes</b>		<b>R</b>
<b>671</b>	<b>Corporate income tax (CIT)</b>		<b>R</b>
6711	CIT - current financial year	15.	I
6712	CIT - previous financial years	15.	I
<b>672</b>	<b>Municipal business tax</b>		<b>R</b>
6721	MBT - current financial year	15.	I
6722	MBT - previous financial years	15.	I
<b>673</b>	<b>Foreign income taxes</b>		<b>R</b>
6731	Withholding taxes	15.	I
6732	Taxes levied on permanent establishments		R
67321	Current financial year	15.	I
67322	Previous financial years	15.	I
6733	Taxes levied on non-resident undertakings	15.	I
6738	Other foreign income taxes	15.	I
<b>679</b>	<b>Allocations to provisions for deferred taxes</b>	<b>15.</b>	<b>I</b>
<b>68</b>	<b>Other taxes not included in the previous caption</b>		<b>R</b>
<b>681</b>	<b>Net wealth tax (NWT)</b>		<b>R</b>
6811	NWT - current financial year	17.	I
6812	NWT - previous financial years	17.	I
<b>682</b>	<b>Subscription tax</b>	<b>17.</b>	<b>I</b>
<b>683</b>	<b>Foreign taxes</b>	<b>17.</b>	<b>I</b>
<b>688</b>	<b>Other taxes</b>	<b>17.</b>	<b>I</b>

Class 7



INCOME  
ACCOUNTS

Class 7



INCOME  
ACCOUNTS



	Map 2020 Full*	Map 2020 Abridged*	R/I*
<b>70 Net turnover</b>			<b>R</b>
<b>702 Sales of goods</b>			<b>R</b>
7021 Sales of finished goods	1.	1. to 5.	I
7022 Sales of semi-finished goods	1.	1. to 5.	I
7023 Sales of residual products	1.	1. to 5.	I
7029 Sales of work in progress	1.	1. to 5.	I
<b>703 Sales of services</b>			<b>R</b>
7031 Fees and royalties for concessions, patents, licences, trademarks and similar rights and assets			R
70311 Concessions	1.	1. to 5.	I
70312 Patents	1.	1. to 5.	I
70313 Software licences	1.	1. to 5.	I
70314 Trademarks and franchises	1.	1. to 5.	I
70315 Similar rights and assets			R
703151 Copyrights and reproduction rights	1.	1. to 5.	I
703158 Other similar rights and assets	1.	1. to 5.	I
7032 Rental income			R
70321 Rental income from real property	1.	1. to 5.	I
70322 Rental income from movable property	1.	1. to 5.	I
7033 Sales of services not mentioned above	1.	1. to 5.	I
7039 Sales of services in the course of completion	1.	1. to 5.	I
<b>704 Sales of packaging</b>	<b>1.</b>	<b>1. to 5.</b>	<b>I</b>
<b>705 Commissions and brokerage fees</b>	<b>1.</b>	<b>1. to 5.</b>	<b>I</b>
<b>706 Sales of merchandise and other goods for resale</b>			<b>R</b>
7061 Sales of merchandise	1.	1. to 5.	I
7062 Sales of land resale	1.	1. to 5.	I
7063 Sales of buildings for resale	1.	1. to 5.	I
<b>708 Other components of turnover</b>	<b>1.</b>	<b>1. to 5.</b>	<b>I</b>
<b>709 Rebates, discounts and refunds (RDR) granted and not immediately deducted from sales</b>			<b>R</b>
7092 RDR on sales of goods	1.	1. to 5.	I
7093 RDR on sales of services	1.	1. to 5.	I
7094 RDR on sales of packages	1.	1. to 5.	I
7095 RDR on commissions and brokerage fees	1.	1. to 5.	I
7096 RDR on sales of merchandise and other goods for resale	1.	1. to 5.	I
7098 RDR on other components of turnover	1.	1. to 5.	I
7099 Not allocated rebates, discounts and refunds	1.	1. to 5.	I
<b>71 Change in inventories of goods and of work in progress</b>			<b>R</b>
<b>711 Change in inventories of work and contracts in progress</b>			<b>R</b>
7111 Change in inventories of work in progress	2.	1. to 5.	I
7112 Change in inventories: contracts in progress - goods	2.	1. to 5.	I

	Map 2020 Full*	Map 2020 Abridged*	R/I*
7113 Change in inventories: contracts in progress - services	2.	1. to 5.	I
7114 Change in inventories: buildings under construction	2.	1. to 5.	I
<b>712 Change in inventories of goods</b>			<b>R</b>
7121 Change in inventories of finished goods	2.	1. to 5.	I
7122 Change in inventories of semi-finished goods	2.	1. to 5.	I
7123 Change in inventories of residual goods	2.	1. to 5.	I
<b>72 Capitalised production</b>			<b>R</b>
<b>721 Intangible fixed assets</b>			<b>R</b>
7211 Development costs	3.	1. to 5.	I
7212 Concessions, patents, licences, trademarks and similar rights and assets			R
72121 Concessions	3.	1. to 5.	I
72122 Patents	3.	1. to 5.	I
72123 Software licences	3.	1. to 5.	I
72124 Trademarks and franchises	3.	1. to 5.	I
72125 Similar rights and assets			R
721251 <i>Copyrights and reproduction rights</i>	3.	1. to 5.	I
721258 <i>Other similar rights and assets</i>	3.	1. to 5.	I
<b>722 Tangible fixed assets</b>	.	.	<b>R</b>
7221 Land, fittings and buildings	3.	1. to 5.	I
7222 Plant and machinery	3.	1. to 5.	I
7223 Other fixtures and fittings, tools and equipment (included motor vehicles)	3.	1. to 5.	I
<b>73 Reversals of value adjustments (RVA) on intangible, tangible and current assets (except transferable securities)</b>			<b>R</b>
<b>732 RVA on intangible fixed assets</b>			<b>R</b>
7321 RVA on development costs	7.a)	7.a)	I
7322 RVA on concessions, patents, licences, trademarks and similar rights and assets	7.a)	7.a)	I
7324 RVA on down payments and intangible fixed assets under development	7.a)	7.a)	I
<b>733 RVA on tangible fixed assets and fair value adjustments (FVA) on investment properties</b>			<b>R</b>
7331 RVA on land, fixtures and fittings-out and buildings and FVA on investment properties			R
73311 RVA on land	7.a)	7.a)	I
73312 RVA on fixtures and fittings-out of land	7.a)	7.a)	I
73313 RVA on buildings	7.a)	7.a)	I
73314 RVA on fixtures and fittings-out of buildings	7.a)	7.a)	I
73315 FVA on investment properties	7.a)	7.a)	I
7332 RVA on plant and machinery	7.a)	7.a)	I

	Map 2020 Full*	Map 2020 Abridged*	R/I*
7333 Other fixtures and fittings, tools and equipment (included motor vehicles)	7.a)	7.a)	I
7334 RVA on down payments and tangible fixed assets under development	7.a)	7.a)	I
<b>734 RVA on inventories</b>			<b>R</b>
7341 RVA on inventories of raw materials and consumables	7.b)	7.b)	I
7342 RVA on inventories of work and contracts in progress	7.b)	7.b)	I
7343 RVA on inventories of goods	7.b)	7.b)	I
7344 RVA on inventories of merchandise and other goods for resale	7.b)	7.b)	I
7345 RVA on down payments on inventories	7.b)	7.b)	I
<b>735 RVA and FVA on receivables from current assets</b>			<b>R</b>
7351 RVA on trade receivables	7.b)	7.b)	I
7352 RVA on amounts owed by affiliated undertakings and undertakings with which the undertaking is linked by virtue of participating interests	7.b)	7.b)	I
7353 RVA on other receivables	7.b)	7.b)	I
7354 FVA on receivables from current assets	7.b)	7.b)	I
<b>74 Other operating income</b>			<b>R</b>
<b>741 Fees and royalties for concessions, patents, licences, trademarks and similar rights and assets from ancillary activities</b>			<b>R</b>
7411 Concessions	4.	1. to 5.	I
7412 Patents	4.	1. to 5.	I
7413 Software licences	4.	1. to 5.	I
7414 Trademarks and franchises	4.	1. to 5.	I
7415 Similar rights and assets			R
74151 Copyrights and reproduction rights	4.	1. to 5.	I
74158 Other similar rights and assets	4.	1. to 5.	I
<b>742 Rental income from ancillary activities</b>			<b>R</b>
7421 Rental income on real property	4.	1. to 5.	I
7422 Rental income on movable property	4.	1. to 5.	I
<b>743 Attendance fees, director's fees and similar remunerations</b>	<b>4.</b>	<b>1. to 5.</b>	<b>I</b>
<b>744 Gain on disposal of intangible and tangible fixed assets</b>			<b>R</b>
7441 Gain on disposal of intangible fixed assets			R
74411 Book value of yielded intangible fixed assets	4.	1. to 5.	I
74412 Disposal proceeds of intangible fixed assets	4.	1. to 5.	I
7442 Income of yielded tangible fixed assets			R
74421 Book value of yielded tangible fixed assets	4.	1. to 5.	I
74422 Disposal proceeds of tangible fixed assets	4.	1. to 5.	I

	Map 2020 Full*	Map 2020 Abridged*	R/I*
<b>745 Subsidies for operating activities</b>			<b>R</b>
7451 Product subsidies	4.	1. to 5.	I
7452 Interest subsidies	4.	1. to 5.	I
7453 Compensatory allowances	4.	1. to 5.	I
7454 Subsidies in favour of employment development	4.	1. to 5.	I
7458 Other subsidies for operating activities	4.	1. to 5.	I
<b>746 Benefits in kind</b>	<b>4.</b>	<b>1. to 5.</b>	<b>I</b>
<b>747 Reversals of temporarily not taxable capital gains and of investment subsidies</b>			<b>R</b>
7471 Temporarily not taxable capital gains not reinvested	4.	1. to 5.	I
7472 Temporarily not taxable capital gains reinvested	4.	1. to 5.	I
7473 Capital investment subsidies	4.	1. to 5.	I
<b>748 Other miscellaneous operating income</b>			<b>R</b>
7481 Insurance indemnities	4.	1. to 5.	I
7488 Miscellaneous operating income	4.	1. to 5.	I
<b>749 Reversals of provisions</b>			<b>R</b>
7491 Reversals of provisions for taxes	4.	1. to 5.	I
7492 Reversals of operating provisions	4.	1. to 5.	I
<b>75 Financial income</b>			<b>R</b>
<b>751 Reversals of value adjustments (RVA) and fair-value adjustments (FVA) on financial fixed assets</b>			<b>R</b>
7511 RVA on financial fixed assets			R
75111 RVA on shares in affiliated undertakings	13.	13.	I
75112 RVA on amounts owed by affiliated undertakings	13.	13.	I
75113 RVA on participating interests	13.	13.	I
75114 RVA on amounts owed by undertakings with which the company is linked by virtue of participating interests	13.	13.	I
75115 RVA on securities held as fixed assets	13.	13.	I
75116 RVA on loans, deposits and claims held as fixed assets	13.	13.	I
7512 FVA on financial fixed assets	13.	13.	I
<b>752 Income and gain on disposal of financial fixed assets</b>			<b>R</b>
7521 Income from financial fixed assets			R
75211 Shares in affiliated undertakings	9.a)	9.a)	I
75212 Amounts owed by affiliated undertakings	10.a)	10.a)	I
75213 Participating interests	9.b)	9.b)	I
75214 Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	10.b)	10.b)	I
75215 Securities held as fixed assets	10.b)	10.b)	I
75216 Loans, deposits and claims held as fixed assets	10.b)	10.b)	I

	Map 2020 Full*	Map 2020 Abridged*	R/I*
7522 Gain on disposal of financial fixed assets			R
75221 Shares in affiliated undertakings			R
752211 <i>Book value of yielded shares in affiliated undertakings</i>	9.a)	9.a)	I
752212 <i>Disposal proceeds of shares in affiliated undertakings</i>	9.a)	9.a)	I
75222 Amounts owed by affiliated undertakings			R
752221 <i>Book value of yielded amounts owed by affiliated undertakings</i>	10.a)	10.a)	I
752222 <i>Disposal proceeds of amounts owed by affiliated undertakings</i>	10.a)	10.a)	I
75223 Participating interests			R
752231 <i>Book value of yielded participating interests</i>	9.b)	9.b)	I
752232 <i>Disposal proceeds of participating interests</i>	9.b)	9.b)	I
75224 Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests			R
752241 <i>Book value of yielded amounts owed by undertakings with which the undertaking is linked by virtue of participating interests</i>	10.b)	10.b)	I
752242 <i>Disposal proceeds of amounts owed by undertakings with which the undertaking is linked by virtue of participating interests</i>	10.b)	10.b)	I
75225 Securities held as fixed assets			R
752251 <i>Book value of yielded securities held as fixed assets</i>	10.b)	10.b)	I
752252 <i>Disposal proceeds of securities held as fixed assets</i>	10.b)	10.b)	I
75226 Loans, deposits and claims held as fixed assets			R
752261 <i>Book value of yielded loans, deposits and claims held as fixed assets</i>	10.b)	10.b)	I
752262 <i>Disposal proceed of loans, deposits and claims held as fixed assets</i>	10.b)	10.b)	I
<b>753 Reversals of value adjustments (RVA) and fair-value adjustments (FVA) on transferable securities</b>			R
7531 RVA on transferable securities			R
75311 RVA on shares in affiliated undertakings	13.	13.	I
75312 RVA on own shares or corporate units	13.	13.	I
75313 RVA on shares in undertakings with which the undertaking is linked by virtue of participating interests	13.	13.	I
75318 RVA on other transferable securities	13.	13.	I
7532 FVA on transferable securities	13.	13.	I

		Map 2020 Full*	Map 2020 Abridged*	R/I*
<b>754</b>	<b>Gain from disposal and other income from current receivables and transferable securities of current assets</b>			<b>R</b>
7541	Gain from the disposal of receivables from current assets			R
75411	on affiliated undertakings	11.a)	11.a)	I
75412	on undertakings with which the undertaking is linked by virtue of participating interests	11.b)	11.b)	I
75413	on other current receivables	11.b)	11.b)	I
7542	Gain from disposal of transferable securities			R
75421	Shares in affiliated undertakings	9.a)	9.a)	I
75422	Own shares or corporate units	10.b)	10.b)	I
75423	Shares in undertakings with which the undertaking is linked by virtue of participating interests	9.b)	9.b)	I
75428	Other transferable securities	10.b)	10.b)	I
7548	Other income from transferable securities			R
75481	Shares in affiliated undertakings	9.a)	9.a)	I
75482	Own shares or corporate units	10.b)	10.b)	I
75483	Shares in undertakings with which the undertaking is linked by virtue of participating interests	9.b)	9.b)	I
75488	Other transferable securities	10.b)	10.b)	I
<b>755</b>	<b>Other interest income from current assets and discounts</b>			<b>R</b>
7552	Bank and similar interest			R
75521	Interest on bank accounts	11.b)	11.b)	I
75523	Interest on financial leases			R
	755231 from affiliated undertakings	11.a)	11.a)	I
	755232 from other	11.b)	11.b)	I
7553	Interest on trade receivables	11.b)	11.b)	I
7554	Interest on amounts owed by affiliated undertakings and undertakings with which the undertaking is linked by virtue of participating interests			R
75541	Interest on amounts owed by affiliated undertakings	11.a)	11.a)	I
75542	Interest on amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	11.b)	11.b)	I
7555	Discounts on bills of exchange			R
75551	Discounts on bills of exchange - affiliated undertakings	11.a)	11.a)	I
75552	Discounts on bills of exchange - other	11.b)	11.b)	I

	Map 2020 Full*	Map 2020 Abridged*	R/I*
7556 Discounts received			R
75561 Discounts received - affiliated undertakings	11.a)	11.a)	I
75562 Discounts received - other	11.b)	11.b)	I
7558 Interest on other amounts receivable			R
75581 Interest on other amounts receivable - affiliated undertakings	11.a)	11.a)	I
75582 Interest on other amounts receivable - other	11.b)	11.b)	I
<b>756 Foreign currency exchange gains</b>			<b>R</b>
7561 Foreign currency exchange gains - affiliated undertakings	11.a)	11.a)	I
7562 Foreign currency exchange gains - other	11.b)	11.b)	I
<b>757 Share of profit from undertakings accounted for under the equity method</b>	<b>12.</b>	<b>12.</b>	<b>I</b>
<b>758 Other financial income</b>			<b>R</b>
7581 Other financial income - affiliated undertakings	11.a)	11.a)	I
7582 Other financial income - other	11.b)	11.b)	I
<b>759 Reversals of financial provisions</b>			<b>R</b>
7591 Reversals of financial provisions - affiliated undertakings	11.a)	11.a)	I
7592 Reversals of financial provisions - other	11.b)	11.b)	I
<b>77 Adjustments of income taxes</b>			<b>R</b>
<b>771 Adjustments of corporate income tax (CIT)</b>	<b>15.</b>	<b>15.</b>	<b>I</b>
<b>772 Adjustments of municipal business tax (MBT)</b>	<b>15.</b>	<b>15.</b>	<b>I</b>
<b>773 Adjustments of foreign income taxes</b>	<b>15.</b>	<b>15.</b>	<b>I</b>
<b>779 Reversals of provisions for deferred taxes</b>	<b>15.</b>	<b>15.</b>	<b>I</b>
<b>78 Adjustments of other taxes not included in the previous caption</b>			<b>R</b>
<b>781 Adjustments of net wealth tax (NWT)</b>	<b>17.</b>	<b>17.</b>	<b>I</b>
<b>782 Adjustments of subscription tax</b>	<b>17.</b>	<b>17.</b>	<b>I</b>
<b>783 Adjustments of foreign taxes</b>	<b>17.</b>	<b>17.</b>	<b>I</b>
<b>788 Adjustments of other taxes</b>	<b>17.</b>	<b>17.</b>	<b>I</b>





# Annex N° 1 -



**Class 1 :**

**Details of the  
account 106**

**“Account of  
the owner or  
the co-owners”**

# ANNEX N° 1 -



Class 1 :

Details of the  
account 106

“Account of  
the owner or  
the co-owners”

	Map 2020 Full*	Map 2020 Abridged*	R/I*
106 Account of the owner or the co-owners			R
1061 Withdrawals for the owner's or the co-owners' personal use			R
10611 Cash withdrawals (daily life)	Liab. A.I.	Liab. A.I.	I
10612 Withdrawals of merchandise, finished products and services (at cost)	Liab. A.I.	Liab. A.I.	I
10613 Private share of medical services expenses	Liab. A.I.	Liab. A.I.	I
10614 Private insurance premiums			R
106141 Life insurance	Liab. A.I.	Liab. A.I.	I
106142 Accident insurance	Liab. A.I.	Liab. A.I.	I
106143 Fire insurance	Liab. A.I.	Liab. A.I.	I
106144 Third-party insurance	Liab. A.I.	Liab. A.I.	I
106145 Full coverage insurance	Liab. A.I.	Liab. A.I.	I
106148 Other private insurance premiums	Liab. A.I.	Liab. A.I.	I
10615 Contributions			R
106151 Social Security	Liab. A.I.	Liab. A.I.	I
106152 Child benefit office	Liab. A.I.	Liab. A.I.	I
106153 Health insurance funds	Liab. A.I.	Liab. A.I.	I
106154 Death and other health insurance funds	Liab. A.I.	Liab. A.I.	I
106158 Other contributions	Liab. A.I.	Liab. A.I.	I
10616 In kind withdrawals (personal share of operating costs)			R
106161 Wages	Liab. A.I.	Liab. A.I.	I
106162 Rent	Liab. A.I.	Liab. A.I.	I
106163 Heating, gas, electricity	Liab. A.I.	Liab. A.I.	I
106164 Water	Liab. A.I.	Liab. A.I.	I
106165 Telephone	Liab. A.I.	Liab. A.I.	I
106166 Car	Liab. A.I.	Liab. A.I.	I
106168 Other in kind withdrawals	Liab. A.I.	Liab. A.I.	I
10617 Acquisitions			R
106171 Private furniture	Liab. A.I.	Liab. A.I.	I
106172 Private car	Liab. A.I.	Liab. A.I.	I
106173 Private held securities	Liab. A.I.	Liab. A.I.	I
106174 Private buildings	Liab. A.I.	Liab. A.I.	I
106178 Other acquisitions	Liab. A.I.	Liab. A.I.	I
10618 Taxes			R
106181 Income tax paid	Liab. A.I.	Liab. A.I.	I
106183 Municipal business tax - payment in arrears	Liab. A.I.	Liab. A.I.	I
106188 Other taxes	Liab. A.I.	Liab. A.I.	I

	Map 2020 Full*	Map 2020 Abridged*	R/I*
10619 Special private withdrawals			R
106191 Repairs to private buildings	Liab. A.I.	Liab. A.I.	I
106192 Deposits on private financial accounts	Liab. A.I.	Liab. A.I.	I
106193 Refund of private debts	Liab. A.I.	Liab. A.I.	I
106194 Gifts and allowance to children	Liab. A.I.	Liab. A.I.	I
106195 Inheritance taxes and mutation tax due to death	Liab. A.I.	Liab. A.I.	I
106198 Other special private withdrawals	Liab. A.I.	Liab. A.I.	I
1062 Additional private contributions from the owner or the co-owners			R
10621 Inheritance or donation	Liab. A.I.	Liab. A.I.	I
10622 Personal holdings	Liab. A.I.	Liab. A.I.	I
10623 Private loans	Liab. A.I.	Liab. A.I.	I
10624 Disposals			R
106241 Private furniture	Liab. A.I.	Liab. A.I.	I
106242 Private car	Liab. A.I.	Liab. A.I.	I
106243 Private shares/bonds	Liab. A.I.	Liab. A.I.	I
106244 Private buildings	Liab. A.I.	Liab. A.I.	I
106248 Other disposals	Liab. A.I.	Liab. A.I.	I
10625 Received rents	Liab. A.I.	Liab. A.I.	I
10626 Received wages or pensions	Liab. A.I.	Liab. A.I.	I
10627 Received child benefit	Liab. A.I.	Liab. A.I.	I
10628 Tax refunds			R
106281 Income tax	Liab. A.I.	Liab. A.I.	I
106284 Municipal business tax (MBT)	Liab. A.I.	Liab. A.I.	I
106288 Other tax refunds	Liab. A.I.	Liab. A.I.	I
10629 Business share in private expenses	Liab. A.I.	Liab. A.I.	I







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