

CFI benchmark

Manual 2.0

DeNederlandscheBank

EUROSYSTEM

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1 Introduction

CFI benchmark reporting is an annual obligation imposed by De Nederlandsche Bank (DNB) on Captive Financial Institutions and Money Lenders (CFIs). The CFI benchmark report (in short: "CFI benchmark") is intended for CFIs that, due to the smaller volume of their financial transactions and balance sheet, are exempt from the regular quarterly reporting, the Macro-Economic Statistics Reporting (MESRAP).

This CFI benchmark manual explains both the reporting obligation and how to submit the report. Chapter 2 sets out the purpose, outlines the legal framework and explains what the reporting obligation entails and how we maintain contact. Submission via the Reporting Service is discussed in Chapter 3. Practical instructions for completing the report are provided in Chapter 4. The remaining chapters contain a substantive explanation of the general TOC form (Chapter 5), the asset forms (Chapter 6), the liability forms (Chapter 7) and the other forms (Chapter 8).

1.1 Information

An up-to-date list of frequently asked questions about the CFI benchmark can be found on our website: <https://www.dnb.nl/en/login/dlr/statistical-reporting/cfi-benchmark-cfi/>. In case of any technical questions about submission, the DIT service desk can be contacted via telephone (+31 020 524 6111) or email (dit-servicedesk@dnb.nl). Substantive questions concerning the reporting forms can be submitted by email to benchmark@dnb.nl.

2 General information

2.1 Purpose

Collecting statistical data and compiling statistics forms part of the statutory tasks assigned to De Nederlandsche Bank (DNB) in accordance with the Bank Act 1998. To carry out this task, we collect data on transactions and positions in domestic and foreign receivables and payables by means of reporting by financial institutions. We combine the data from the CFI benchmark with data from the MESRAP and other reports to compile the sector accounts, the balance of payments, and the international investment position of the Netherlands. We publish these in collaboration with Statistics Netherlands (CBS) and deliver them to the European Central Bank (ECB) and the Statistical Office of the European Communities (Eurostat).

2.2 Legal framework

For the purposes of the CFI benchmark, the reporting institutions are "residents". These are legal and non-legal entities whose registered office is in the Netherlands and/or which have been incorporated under Dutch law. The legal framework for the CFI benchmark consists of:

- The 2016 Mandating Decision on DNB-CBS cooperation (*Mandaatsamenwerking DNB-CBS 2016*) issued pursuant to the Act concerning Statistics Netherlands (*Wet op het Centraal bureau voor de statistiek*) in conjunction with the Decree on data collection by Statistics Netherlands (*Besluit gegevensverwerving CBS*);
- The External Financial Relations Act (*Wet financiële betrekkingen buitenland 1994 – Wfbb*) and the ensuing Balance of payment reporting instructions 2022 (*Rapportagevoorschriften betalingsbalansrapportages 2022 – RV 2022*).

Confidentiality of the submitted data and of the additional information is regulated in Section 37 of the Act concerning Statistics Netherlands and Section 8 of the *Wfbb*. Where applicable, the information and data may also be used for purposes as described in Council Regulation (EC) No 2533/98 of 23 November concerning the collection of statistical information by the European Central Bank, under the confidentiality regime laid down in this regulation.

2.3 Reporting obligation

The CFI benchmark must be completed by Captive Financial Institutions and Money Lenders (CFIs). In the statistical classification of the European system of accounts these institutions are included under sector S.127.¹ Examples of CFIs are Special Financial Institutions (SFIs), top holding companies (which are sometimes listed), group finance companies and royalty companies.

¹ See the official ESA 2010 statistical manual: <https://ec.europa.eu/eurostat/documents/3859598/5925693/KS-02-13-269-EN.PDF/44cd9d01-bc64-40e5-bd40-d17df0c69334>

reporting institutions must submit their CFI benchmark to us no more than five months after the end of the calendar year (i.e. by 1 June). In principle, the data refer to a calendar year. A reporting institution whose financial year does not coincide with a calendar year must report on the financial year ending in the calendar year to which the CFI benchmark pertains.

The reporting obligation is fulfilled once the report has received the status “completed” in the Reporting Service. No deferment will be granted for the CFI benchmark. If the final figures are not available on time, the reporting institution must submit provisional figures – based on careful estimations – so as not to miss the deadline. If the final figures once they are known turn out to diverge significantly from the submitted estimations, they must be reported to us without delay by means of resubmission. Should a reporting institution fail to meet the CFI benchmark reporting obligation, we are authorised to impose an administrative fine, issue an order subject to penalty, or do both.


2.4 Contact

For all correspondence with reporting institutions, we will use the address registered at the Chamber of Commerce. Additional contact details (name, email address and phone number) must be provided under the 'contact details' heading when registering in the Reporting Service for the first time. A reporting institution may choose to have its reporting done by a “representative”, such as another entity belonging to the corporate group, a trust office or an accounting firm. To be able to submit the report, the representative chosen by the reporting institution must be “authorised” via eHerkenning. A reporting institution that chooses this option will remain itself responsible for compliance with the reporting obligation. Any sanctions resulting from a failure to meet reporting obligations in a timely fashion will be imposed on the reporting institution itself.

3 Report via Reporting Service

3.1 Login to Reporting Service

Reporting institutions can submit their CFI benchmark reports in the Reporting Service. Reporters can log in via the DNB's CFI benchmark web page: <https://www.dnb.nl/en/login/dlr/statistical-reporting/cfi-benchmark-cfi/> using the following button:



Log in to Reporting Service

The Reporting Service User Manual can be found on the information and documentation web page: <https://www.dnb.nl/en/login/dlr/information-and-documentation/>

3.2 eHerkenning

Logging in to the Reporting Service requires eHerkenning², the Dutch standard for authentication and authorisation with government agencies. The use of eHerkenning enables us to determine which institution we are engaging with and whether its employees are authorised to act on its behalf. Access to the Reporting Service using eHerkenning requires security level 3 at a minimum. To be able to submit the CFI benchmark, a reporting institution must authorise the employees involved at its own eHerkenning provider for the “DNB reports” service.³ Obtaining an eHerkenning login token may take some time, so be sure to apply for eHerkenning and authorise the employees involved well before the CFI benchmark submission deadline.

3.3 XBRL submission

We use the XBRL format for submission of the CFI benchmark. The “CFI benchmark taxonomy”, containing the specifications for XBRL submission, is available on our website: <https://www.dnb.nl/en/login/dlr/statistical-reporting/cfi-benchmark-cfi/documentation-cfi/> The “data dictionary” used for the CFI benchmark is part of the general data dictionary that we use. The taxonomy is in English.

² The eHerkenning website (<https://www.eherkenning.nl/>, in Dutch) contains links to relevant parties (e.g. the providers of this service), general information about logging in, an action plan for applying for eHerkenning, and frequently asked questions.

³ The “DNB reports” service is a different service than the one used for e-Line BB, our other reporting portal.

3.4 Excel data entry template

Reporting institutions having limited knowledge of XBRL can submit their CFI benchmark in the desired XBRL format using an Excel data entry template. To this end, we provide an Excel input file in the Reporting Service which – provided it is completed correctly – is converted into a valid XBRL file. Reporting institutions should download this Excel input file onto a local disk, complete it manually and then upload it back into the Reporting Service. Please note that if a reporting institution uses the data entry template, it remains responsible for correct and timely submission of the CFI benchmark report at all times.

3.5 Reporting status

In the Reporting Service, various statuses are assigned to CFI benchmark reports. If we have made available a CFI benchmark, but this has not yet been processed properly, its Reporting Service status will be "Open". It may be that the reporting institution has not yet submitted the CFI benchmark in the Reporting Service, or that its validation is still ongoing. As soon as a reporting institution has uploaded its report into the Reporting Service, a validation process is started automatically, checking whether the XBRL file satisfies the validation rules drawn up for the CFI benchmark.⁴ During validation, the CFI benchmark will have the status "In progress". The processing of a valid XBRL file results in the Reporting Service status "Completed". If the report does not satisfy one or more blocking validation rules, the Reporting Service status "Not accepted" will be assigned. Each validation will result in a new validation report in the Reporting Service, stating which validation rules were not satisfied.

4 Practical tips

4.1 Invalid XBRL file

It is essential that the TOC form is completed properly in order to start validation. If this is not the case, processing will abort immediately and no validation report will be available. There are two main reasons why an XBRL file might be invalid and the report gets the "Not accepted" status.

In many cases, there will be a problem with the formatting of the Excel input file used. For a proper conversion into XBRL, it is important that the reporting institution uses an up-to-date Excel input file⁵ and does not change the formatting. Conversion requires a great deal of exactitude. The reporting institution must not delete, add, move or rename columns, cells or worksheets. In the asset forms (T01.01-T01.04), the liability forms (T02.01-T02.04) and the services form (T04.01), the reporting institution must select the dimensions "Country of counterparty" and "Relation to counterparty" from a drop-down menu in the cell. If the reporting institution has to complete more than one row, it is important always to copy the top row, so that the correct cell formatting and validation lists will be included in all new rows.

Sometimes the problem is not related to the Excel input file, but to the content of the reporting forms. We have set up some blocking validation rules in the taxonomy.⁶

- The positions should be "valid" amounts.
- If a closing position is entered, an opening position must also be entered, and vice versa.
- A dividend payment or receipt cannot be negative.

In addition to these blocking validation rules, there are various warning validation rules:

- The total assets and total liabilities should not differ too much.
- Negative positions are exceptional.
- Extremely high dividend payments (exceeding EUR 1 billion) are rare.
- Interest must be in proportion to the positions.

The outcomes of these warning validation rules are included in the validation report. Negative outcomes do not in themselves prevent successful Reporting Service submission. Reporting institutions are asked, however, to take a close look at any warnings in the validation report, as these may give rise to additional questions from our side.

⁴ This validation process will take from a few minutes to some hours, depending on the size of the CFI benchmark and the number of other DNB reports that are being validated at the same time.

⁵ Using an outdated version of the Excel input file will result in the error message 'Element declaration '{' not found'.

⁶ The list of validation rules can be found in the Excel file "CFI-assertions" on the CFI benchmark page of our website.

4.2 Whole amounts in EUR

Reporting institutions must report all amounts in the CFI benchmark in whole euro amounts only. Foreign currency amounts must be converted into euro amounts and then rounded. The exchange rates from the company's own records can be used for the conversion, provided they are in line with the market. If the exchange rates are not already available internally, then the established reference (mid-market) rates must be used. For the opening positions this will be the year-end exchange rate of the preceding financial year; for the closing positions and the operating result this will be the year-end exchange rate of the current financial year; and for the dividend and interest this will be the established reference (mid-market) rate of the day on which the payment/receipt occurred, or the exchange rate actually used at payment/receipt.

4.3 Sign convention

The sign convention for the amounts to be reported depends on the column and the form. Most amounts are usually reported with a positive sign. Opening and closing positions will normally be positive for both the assets and liabilities forms and should therefore, in principle, be reported without a sign. Exceptions would be any equity investments or equity items with a negative value, which must be reported with a minus sign. Income from financial assets and liabilities (interest and dividend) should generally be reported without a sign, unless income is negative, as in the case of negative interest paid on assets. The operational result may also be negative.

4.4 Market value versus cost

The opening and closing positions of balance sheet items for participating interests (T01.01 and T02.01), securities (T01.3 and T02.03) and derivatives (T01.04 and T02.4) should in principle be valued at current year-end market prices, i.e. the "market value" (also called "fair value"). Current market prices are often not available for participating interests. In that case, approximations such as net asset value are acceptable. Only in the absence of the market value and the net asset value may the book value of the participating interest be used. For the valuation of loans (T01.02, T02.02), it is permitted to use the institution's own accounting system.

4.5 Relationship to counterparty

On the reporting forms for loans (T01.02 and T02.02), we enquire into any direct investment relationship to the counterparty. A reporting institution must select "Non-affiliates" (i.e. third parties) if the counterparty is not part of the corporate group. If the counterparty does belong to the corporate group, the reporting institution must report whether it is the "Parent", a "Fellow" or a "Subsidiary".

5 General TOC form

5.1 TOC (Table Of Contents)

The TOC form is designed to provide general information about the report. The form's first table contains various items that must be completed every time (see table). If the TOC form is not completed or is completed incorrectly, the report will be rejected.

Default Aspect	
category	value
Period Start	2021-12-31
Period End	2021-12-31
Identifier	12345678
Scheme	http://www.dnb.nl/kvk
Currency	EUR
Language	en

For each CFI benchmark, the "Period" runs from 1 January to 31 December (regardless of whether the financial year differs from the calendar year). Dates are recorded as "yyyy-mm-dd".⁷ For the "Identifier" field, the reporting institution should use the Chamber of Commerce number of the institution being

⁷ For example, for the CFI benchmark for 2021, 2021-01-01 is the "Period Start" and 2021-12-31 the "Period End".

reported on. In the "Scheme" field, "http://www.dnb.nl/kvk" must be entered.⁸ The "Currency" is always "EUR" and the "Language" is always "en".

In the second table of the TOC form (see below) it must be indicated whether form T00.01 has been completed ("positive") or not ("negative"). Always enter "positive" in the block from T01.01 to T05.01 (cells D15 to D25), and do not split this block into separate lines.

Table of Contents			
No.	table	description	required
1	T00.01	T 00.01 - General remarks - optional template	Enter 'positive' or 'negative'
2	T01.01	T 01.01 - Subsidiaries	Enter 'positive' or 'negative'
3	T01.02	T 01.02 - Loans granted	
4	T01.03	T 01.03 - Securities held	
5	T01.04	T 01.04 - Derivative assets	
6	T02.01	T 02.01 - Shareholders equity	
7	T02.02	T 02.02 - Loans received	
8	T02.03	T 02.03 - Securities issued	
9	T02.04	T 02.04 - Derivative liabilities	
10	T03.01	T 03.01 - Balance sheet total	
11	T04.01	T 04.01 - International trade in services: royalties and licence fees	
12	T05.01	T 05.01 - Totals CFI Benchmark	

6 Asset forms

6.1 T01.01 - Subsidiaries

TOC	T 01.01 - Subsidiaries			
	Assets		Dividend amount received during the book year	Result from operational management (net)
	Position at the beginning of the book year	Position at the end of the book year		
Country of counterparty	010	020	030	040
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

On form T01.01, reporting institutions must indicate the total positions at the beginning and at the end of the financial year for "participating interests" and "direct holdings" (i.e. not through foreign subsidiaries or branches) in real estate, both in the Netherlands and abroad. The purpose of a participating interest is to acquire a lasting interest and control in the management. A 10% interest (including a group interest) is used as the threshold for what constitutes a participating interest. Interests below the 10% threshold must be reported on form T01.03. Participating interests include both unlisted and listed shares. Any branches that a reporting institution owns are statistically considered to be participating interests. Both Dutch and foreign branches must be listed on this form. For the value of the branch, its net asset value can be used.

In column 030, "Dividend amount received during the book year", the reporting institution must report the dividend received in the course of the financial year. This is the gross dividend (before any dividend tax) of the reported participating interests. Incidental items (such as the sale of a participating interest or a distribution of retained profits from previous financial years) must not be reported as dividends.

In column 040, "Result from operational management (net)", the reporting institution must indicate the result (profit/loss) for the relevant financial year for each item. This is the result of the participating interest being reported on after tax, excluding extraordinary income and expenditure (such as the sale of the participating interest) and before profit distribution. In case of direct ownership of real estate, the achieved operating result must be reported. If no data are available, the reporting institution must estimate the operational result, which should be proportional to the dividend reported in column 30.

⁸ This is not an existing web page, but rather a reference to our internal database, in which the relevant identifier is stored.

The reporting institution must break down total holdings and real estate holdings by country by selecting the appropriate country in the 'Country of counterparty' column. When using the Excel input file, the first row must be copied for each position entered.

6.2 T01.02- Loans granted and other receivables

TOC	T 01.02 - Loans granted and other receivables			
		Assets		Received Interest
		Position at the beginning of the book year	Position at the end of the book year	
Country of counterparty	Relation to counterparty	010	020	030
	Parent company			

On form T01.02, the reporting institution must indicate the total positions at the beginning and at the end of the financial year of loans granted to Dutch and foreign counterparties. For group companies (Parent, Fellow, Subsidiary) these would be loans granted, current account receivables, other receivables, and prepayments and accrued income. Loans to third parties ('Non affiliates') also include the balances of deposits and accounts with banks at home and abroad. The opening and closing positions must be reported including accrued interest.

In column 030, 'Received interest', only the interest actually received (not the interest accrued) must be reported.

The reporting institution must break down the total position in loans granted by country and counterparty type by selecting the appropriate country in the "Country of counterparty" column and the appropriate counterparty in the "Relation to counterparty" column. When using the Excel input file, the first row must be copied for each position entered.

6.3 T01.03 - Securities held

TOC	T 01.03 - Securities held			
		Assets		Dividend and/or interest amount received during the book year
		Position at the beginning of the book year	Position at the end of the book year	
Country of counterparty		010	020	030
	▼			

On form T01.03, the reporting institution must indicate the total holdings in Dutch and foreign securities at the beginning and at the end of the financial year. These are listed and unlisted shares below the 10% threshold (larger holdings must be reported on T01.01), as well as participating interests and debt securities (bonds). Non-negotiable (private) money market or capital market debt securities must be reported as loans on T01.02. The securities must be valued at market value. For remunerated debt securities, the "accrued interest" must be included in the positions.

In column 030, "Dividend and/or interest amount received during the book year", the reporting institution must enter the income received on securities. Interest refers to the interest paid (not the interest accrued).

The reporting institution must break down securities positions by country by selecting the appropriate country in the "Country of counterparty" column. When using the Excel input file, the first row must be copied for each position entered.

6.4 T01.04 - Derivative assets

TOC	T 01.04 - Derivative assets	
	Assets	
	Position at the beginning of the book year	Position at the end of the book year
Country of counterparty	010	020
	▼	

On form T01.04, the reporting institution must indicate the total holdings in derivatives at the beginning and at the end of the financial year on the asset side of the balance sheet in its own accounts. These include all types of derivatives: options, credit derivatives, futures, swaps, and forwards. These derivatives must be valued at market value. If no current market prices are available, the reporting institution may use a commonly used valuation model.

The reporting institution must break down the total derivatives positions by country by selecting the appropriate country in the "Country of counterparty" column. When using the Excel input file, the first row must be copied for each position entered.

7 Liabilities forms

7.1 T02.01 - Shareholders equity

TOC	T 02.01 - Shareholders equity			
	Liabilities		Dividend amount paid during the book year	Result from operational management (net)
	Position at the beginning of the book year	Position at the end of the book year		
Country of counterparty	010	020	030	040
	▼			

On form T02.01, the reporting institution must report the total balance at the beginning and at the end of the financial year with respect to "participating interests" in its own institution of both Dutch and foreign parties. The purpose of a participating interest is to acquire a lasting interest and control in the management. A 10% group interest is used as the threshold for what constitutes a participating interest. Interests below the 10% group threshold must be reported on form T02.03. Participating interests include both listed and unlisted shares. The position in participating interests should be reported as the value of the equity attributable to the Dutch and foreign shareholders at the beginning and at the end of the financial year, in proportion to the % of the shareholding. Any negative equity (resulting from a sharp decline in the value of assets) must also be attributed proportionally to the various shareholders. If the reporting institution is a branch of a foreign parent, only the Dutch part should be reported on. For the value of the branch, its net asset value can be used.

In column 030, "Dividend amount paid during the book year", the reporting institution must report the dividend paid during the financial year. This is the gross dividend (before any dividend tax) accruing to all listed participating interests.

In column 040, "Result from operational management (net)", the reporting institution must report the result (profit/loss) after tax for the financial year for each participating interest, in proportion to the total of participating interests.

The reporting institution must break down the participating interests by country by selecting the appropriate country in the "Country of counterparty" column. When using the Excel input file, the first row must be copied for each position entered.

7.2 T02.02- Loans received and other liabilities

TOC	T 02.02 - Loans received and other liabilities			
		Liabilities		Paid Interest
		Position at the beginning of the book year	Position at the end of the book year	
Country of counterparty	Relation to counterparty	010	020	030
	ent company			

On form T02.02, the reporting institution must report the total position in loans received from Dutch and foreign counterparties at the beginning and at the end of the financial year. For group companies (Parent, Fellow, Subsidiary) these are loans received, current account liabilities, other liabilities, and prepayments and accrued income. Loans from third parties ("Non affiliates") also include the current account liabilities at banks at home and abroad. The opening and closing positions must be reported including accrued interest.

In column 030, "Received Interest", only the interest actually paid (not the interest accrued) must be reported.

The reporting institution must break down the total position in loans received by country and counterparty type by selecting the appropriate country in the "Country of counterparty" column and the appropriate counterparty in the "Relation to counterparty" column. When using the Excel input file, the first row must be copied for each position entered.

Syndicated loans must be considered foreign loans if the syndicate manager is a non-resident, and as domestic loans if the syndicate manager is a resident. The term "syndicate manager" refers to the entity acting as the administrative agent (or its back office) for the syndicate and through which the money flows related to provision of funds, redemption and interest payments run.

7.3 T02.03 - Securities issued

TOC	T 02.03 - Securities issued		
	Liabilities		Dividend and/or interest amount paid during the book year
	Position at the beginning of the book year	Position at the end of the book year	
Country of counterparty	010	020	030

On form T02.03, the reporting institution must report the total volume of securities it issued itself at the beginning and at the end of the financial year. These include both listed and unlisted shares as well as debt securities (bonds), regardless of whether the securities were issued in the Netherlands or abroad. Participating interests in the reporting institution in the form of listed or unlisted shares exceeding 10% must not be reported on this form but on T02.01. Non-negotiable (private) money market or capital market debt securities must be reported as loans on T02.02. The securities must be valued at market value.

In column 030, "Dividend and/or interest amount paid during the book year", the reporting institution must report the income distributed on securities. For debt securities without payment of interest (discount instruments), the original discount (at the time of issuance) must be reported as interest paid in the year in which the debt securities are repaid.

Often no information will be available about the holdings in issued securities, so one position on form T02.03 for the country "NAP-ALL-TOT" (unknown) will be sufficient. If information is available, the reporting institution can enter the counterparty's country by selecting the appropriate country in the

"Country of counterparty" column. When using the Excel input file, the first row must be copied for each position entered.

7.4 T02.04 - Derivative liabilities

TOC	T 02.04 - Derivative liabilities	
	Liabilities	
	Position at the beginning of the book year	Position at the end of the book year
Country of counterparty	010	020
	▼	

On form T02.04, the reporting institution must indicate the total liabilities in derivatives at the beginning and at the end of the financial year on the liabilities side of the balance sheet in its own accounts. These include all types of derivatives: options, credit derivatives, futures, swaps, and forwards. These derivatives must be valued at market value. If no current market prices are available, the reporting enterprise may use a commonly used valuation model.

The reporting institution must break down the total derivatives positions by country by selecting the appropriate country in the "Country of counterparty" column. When using the Excel input file, the first row must be copied for each position entered.

8 Other forms

8.1 T00.01 - General remarks

TOC	T 00.01 - General remarks - optional template		
		Alphanumeric	
		010	
Clarification for the reported figures	010		

On form T00.01, the reporting institution may add an explanation of the report on its own initiative. Column 010 contains an optional field for up to 4,000 characters. This field is intended for an explanation of the figures reported, not for providing contact details (that can be done in the Reporting Service under the "contact details" heading) or asking question (mail us at benchmark@dnb.nl).

8.2 T03.01 - Balance sheet total

TOC	T 03.01 - Balance sheet total		
		Position at the beginning of the book year	Position at the end of the book year
		010	020
Balance sheet total	010		

On form T03.01, the reporting institution must report the total balance sheet size from its annual accounts at the beginning and at the end of the financial year. The total balance sheet size should be in line with the amounts reported by the reporting institution on the asset forms and the amounts reported on the liability forms. Form T03.01 should always be completed. If there is no balance sheet value, enter 0. If nothing is entered on T03.01, the report will be rejected. Major divergences from the reported assets and liabilities can be explained on form T00.01. The totals in T03.01 cannot be less than the sum of the individual forms.

8.3 T04.01 - International Trade in services

TOC	T 04.01 - International trade in services: royalties and licence fees				
	Receipts during book year	Payments during book year			
Country of counterparty	010	020			
Afghanistan					

On form T04.01 the reporting institution must report the cross-border receipts and payments for royalties and licences over the financial year. These are fees for the authorised use of non-financial intangible assets (such as patents, copyrights, trade rights and industrial processes and designs), the use – through license agreement – of any originals or prototypes produced (e.g. manuscripts, computer software, film rights and music rights) as well as franchises and similar rights.

This form only concerns receipts from, and payments to, foreign counterparties. The reporting institution must break down the trade in services by country by selecting the appropriate country in the 'Country of counterparty' column. When using the Excel input file, the first row must be copied for each position entered.

8.4 T05.01 - Totals CFI Benchmark

Reporting institutions are not required to complete this form. This form auto-fills once the TOC form has been correctly completed. This form is only used for validation checks; assets and liabilities totals are calculated automatically and compared to the total balance sheet on T03.01.