

LUXEMBOURG STANDARD CHART OF ACCOUNTS

Grand Ducal Decree of
12 September 2019

Now, for tomorrow



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BALANCE SHEET

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Assets	Capital, reserves and liabilities
CLASS 2 Formation expenses and fixed assets accounts	CLASS 1 Equity, provisions and financial liabilities accounts
CLASS 3 Inventories accounts	CLASS 4 ACCOUNTS 43 TO 47 Debtors and creditors (creditors)
CLASS 4 ACCOUNTS 40 TO 42 Debtors and creditors (debtors)	CLASS 4 ACCOUNTS 48 Deferred income
CLASS 5 Financial accounts	
CLASS 4 ACCOUNTS 48 Deferred charges	

PROFIT AND LOSS ACCOUNT

CLASSE 6

Charges accounts

- 60 Use of merchandise, raw and consumable materials
- 61 Other external charges
- 62 Staff expenses
- 63 Allocations to value adjustments (AVA) and fair value adjustments (FVA) on formation expenses, intangible, tangible and current assets (except transferable securities)
- 64 Other operating charges
- 65 Financial charges
- 67 Income taxes
- 68 Other taxes not included in the previous caption

CLASSE 7

Income accounts

- 70 Net turnover
- 71 Change in inventories of goods and of work in progress
- 72 Capitalised production
- 73 Reversals of value adjustments (RVA) on intangible, tangible and current assets (except transferable securities)
- 74 Other operating income
- 75 Financial income
- 77 Adjustments of income taxes
- 78 Adjustments of other taxes not included in the previous caption



CLASS 1

Equity, provisions and financial liabilities accounts

10 Subscribed capital or branches' assigned capital and owner's account

- 101 Subscribed capital
- 102 Subscribed capital not called
- 103 Subscribed capital called but unpaid
- 104 Capital of individual companies, corporate partnerships and similar
- 105 Endowment of branches
- 106 Account of the owner or the co-owners

11 Share premium and similar premiums

- 111 Share premium
- 112 Merger premium
- 113 Contribution premium
- 114 Premiums on conversion of bonds into shares
- 115 Capital contribution without issue of shares

12 Revaluation reserves

- 122 Reserves in application of the equity method
- 123 Temporarily not taxable currency translation adjustments
- 128 Other revaluation reserves

13 Reserves

- 131 Legal reserve
- 132 Reserves for own shares or own corporate units
- 133 Reserves provided for by the articles of association
- 138 Other reserves, including fair-value reserve
 - 1381 Other reserves available for distribution
 - 1382 Other reserves not available for distribution
 - 13821 Reserve for net wealth tax (NWT)

CLASS 1

- 13822 Reserves in application of fair value
- 13823 Temporarily not taxable capital gains
 - 138231 Temporarily not taxable capital gains to reinvest
 - 138232 Temporarily not taxable capital gains reinvested
- 13828 Reserves not available for distribution not mentioned above

14 Result for the financial year and results brought forward

- 141 Results brought forward
 - 1411 Results brought forward in the process of assignment
 - 1412 Results brought forward (assigned)
- 142 Result for the financial year

15 Interim dividends

16 Capital investment subsidies

- 161 Subsidies on intangible fixed assets
 - 1611 Development costs
 - 1612 Concessions, patents, licences, trademarks and similar rights and assets
 - 16121 acquired against payment (except Goodwill)
 - 16122 created by the undertaking itself
 - 1613 Goodwill acquired for consideration
- 162 Subsidies on tangible fixed assets
 - 1621 Subsidies on land, fitting-outs and buildings
 - 1622 Subsidies on plant and machinery
 - 1623 Subsidies on other fixtures, fittings, tools and equipment (including rolling stock)
- 168 Other capital investment subsidies

CLASS 1

18 Provisions

- 181 Provisions for pensions and similar obligations
- 182 Provisions for taxation
- 183 Deferred tax provisions
- 188 Other provisions
 - 1881 Operating provisions
 - 1882 Financial provisions

19 Debenture loans and amounts owed to credit institutions

- 192 Convertible debenture loans
 - 1921 due and payable within one year
 - 1922 due and payable after more than one year
- 193 Non-convertible debenture loans
 - 1931 due and payable within one year
 - 1932 due and payable after more than one year
- 194 Amounts owed to credit institutions
 - 1941 due and payable within one year
 - 1942 due and payable after more than one year

CLASS 2

Formation expenses and fixed assets accounts

20 Formation expenses and similar expenses

- 201 Set-up and start-up costs
- 203 Expenses for increases in capital and for various operations (merger, demerger, change of legal form)
- 204 Loan issuances expenses
- 208 Other similar expenses

21 Intangible fixed assets

- 211 Development costs
- 212 Concessions, patents, licences, trademarks and similar rights and assets
 - 2121 acquired for consideration (except Goodwill)
 - 21211 Concessions
 - 21212 Patents
 - 21213 Software licences
 - 21214 Trademarks and franchises
 - 21215 Similar rights and assets
 - 212151 Copyrights and reproduction rights
 - 212152 Greenhouse gas and similar emission quotas
 - 212158 Other similar rights and assets acquired for consideration
 - 2122 created by the undertaking itself
 - 21221 Concessions
 - 21222 Patents
 - 21223 Software licences
 - 21224 Trademarks and franchises
 - 21225 Similar rights and assets
 - 212251 Copyrights and reproduction rights

CLASS 2

- 212258 Other similar rights and assets created by the undertaking itself
- 213 Goodwill acquired for consideration
- 214 Down payments and intangible fixed assets under development

22 Tangible fixed assets

- 221 Land, fixtures and fitting-outs and buildings
 - 2211 Land
 - 22111 Land in Luxembourg
 - 221111 Developed land
 - 221112 Property rights and similar
 - 221118 Other land
 - 22112 Land in foreign countries
 - 2212 Fixtures and fittings-out of land
 - 22121 Fixtures and fitting-outs of land in Luxembourg
 - 22122 Fixtures and fitting-outs of land in foreign countries
 - 2213 Buildings
 - 22131 Buildings in Luxembourg
 - 221311 Residential buildings
 - 221312 Non-residential buildings
 - 221313 Mixed-use buildings
 - 221318 Other buildings
 - 22132 Buildings in foreign countries
 - 2214 Fixtures and fitting-outs of buildings
 - 22141 Fixtures and fitting-outs of buildings in Luxembourg
 - 22142 Fixtures and fitting-outs of buildings in foreign countries
 - 2215 Investment properties
 - 22151 Investment properties in Luxembourg
 - 22152 Investment properties in foreign countries

CLASS 2

- 222 Plant and machinery
 - 2221 Plant
 - 2222 Machinery
- 223 Other fixtures and fittings, tools and equipment (including rolling stock)
 - 2231 Transportation and handling equipment
 - 2232 Motor vehicles
 - 2233 Tools
 - 2234 Furniture
 - 2235 Computer equipment
 - 2236 Livestock
 - 2237 Returnable packaging
 - 2238 Other fixtures
- 224 Down payments and tangible fixed assets under development
 - 2241 Land, fitting-outs and buildings
 - 22411 Land, fitting-outs and buildings in Luxembourg
 - 22412 Land, fitting-outs and buildings in foreign countries
 - 2242 Plant and machinery
 - 2243 Other fixtures and fittings, tools and equipment (including rolling stock)

23 Financial fixed assets

- 231 Shares in affiliated undertakings
- 232 Amounts owed by affiliated undertakings
- 233 Participating interests
- 234 Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests
- 235 Securities held as fixed assets
 - 2351 Securities held as fixed assets (equity right)
 - 23511 Shares or corporate units
 - 235111 Listed shares
 - 235112 Unlisted shares
 - 23518 Other securities held as fixed assets (equity right)

CLASS 2

- 2352 Securities held as fixed assets (creditor's right)
 - 23521 Debentures
 - 23528 Other securities held as fixed assets (creditor's right)
- 2353 Shares of collective investment funds
- 2358 Other securities held as fixed assets
- 236 Loans, deposits and claims held as fixed assets
 - 2361 Loans
 - 2362 Deposits and guarantees paid
 - 2363 Long-term receivables

CLASS 3

Inventories accounts

30 Inventories of raw materials and consumables

- 301 Inventories of raw materials
- 303 Inventories of consumable materials and supplies
- 304 Inventories of packaging

31 Inventories of work and contracts in progress

- 311 Inventories of work in progress
- 312 Contracts in progress - goods
- 313 Contracts in progress - services
- 314 Buildings under construction
- 315 Down payments received on inventories of work and on contracts in progress

32 Inventories of goods

- 321 Inventories of finished goods
- 322 Inventories of semi-finished goods
- 323 Inventories of residual goods (waste, rejected and recuperable material)

36 Inventories of merchandises and other goods for resale

- 361 Inventories of merchandise
- 362 Inventories of land for resale
 - 3621 Inventories of land for resale in Luxembourg
 - 3622 Inventories of land for resale in foreign countries
- 363 Inventories of buildings for resale
 - 3631 Inventories of buildings for resale in Luxembourg
 - 3632 Inventories of buildings for resale in foreign countries

37 Down payments on account on inventories

CLASS 4

Debtors and creditors

40 Trade receivables (Receivables from sales and rendering of services)

- 401 Trade receivables due and payable within one year
 - 4011 Customers
 - 4012 Customers - Receivable bills of exchange
 - 4013 Doubtful or disputed customers
 - 4014 Customers - Unbilled sales
 - 4015 Customers with a credit balance
 - 4019 Value adjustments
- 402 Trade receivables due and payable after more than one year
 - 4021 Customers
 - 4025 Customers with creditor balance
 - 4029 Value adjustments

41 Amounts owed by affiliated undertakings and by undertakings with which the undertaking is linked by virtue of participating interests

- 411 Amounts owed by affiliated undertakings
 - 4111 Amounts owed by affiliated undertakings receivable within one year
 - 41111 Trade receivables
 - 41112 Loans and advances
 - 41118 Other receivables
 - 41119 Value adjustments
 - 4112 Amounts owed by affiliated undertakings receivable after more than one year
 - 41121 Trade receivables
 - 41122 Loans and advances
 - 41128 Other receivables
 - 41129 Value adjustments
- 412 Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests

CLASS 4

- 4121 Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests receivable within one year
 - 41211 Trade receivables
 - 41212 Loans and advances
 - 41218 Other receivables
 - 41219 Value adjustments
- 4122 Amounts receivable after more than one year
 - 41221 Trade receivables
 - 41222 Loans and advances
 - 41228 Other receivables
 - 41229 Value adjustments

42 Other receivables

- 421 Other receivables within one year
 - 4211 Staff - Advances and down payments
 - 42111 Advances and down payments
 - 42119 Value adjustments
 - 4212 Amounts owed by partners and shareholders (others than from affiliated undertakings)
 - 4213 State - Subsidies to be received
 - 42131 Investment subsidies
 - 42132 Operating subsidies
 - 42138 Other subsidies
 - 4214 Direct Tax Authority (ACD)
 - 42141 Corporate income tax
 - 42142 Municipal business tax
 - 42143 Net wealth tax
 - 42144 Withholding tax on wages and salaries
 - 42145 Withholding tax on financial investment income
 - 42146 Withholding tax on director's fees
 - 42148 ACD - Other amounts receivable
- 4215 Customs and Excise Authority (ADA)
- 4216 Indirect Tax Authority (AED)

CLASS 4

- 42161 Value-added tax (VAT)
 - 421611 VAT paid and recoverable
 - 421612 VAT receivable
 - 421613 VAT down payments made
 - 421618 VAT - Other receivables
- 42162 Indirect taxes
 - 421621 Registration duties
 - 421622 Subscription tax
 - 421628 Other indirect taxes
- 42168 Other receivables
- 4217 Amounts owed by the Social Security and other social bodies
 - 42171 Social Security office (CCSS)
 - 42172 Foreign social security offices
 - 42178 Other social bodies
- 4218 Miscellaneous receivables
 - 42181 Foreign taxes
 - 421811 Foreign VAT
 - 421818 Other foreign taxes
 - 42187 Derivative financial instruments
 - 42188 Other miscellaneous receivables
 - 42189 Value adjustments
- 422 Other receivables after one year
 - 4221 Staff - advances and down payments
 - 4222 Amounts owed by partners and shareholders (others than from affiliated undertakings)
 - 4223 State - Subsidies to be received
 - 42231 Investment subsidies
 - 42232 Operating subsidies
 - 42238 Other subsidies
 - 4228 Miscellaneous receivables
 - 42287 Derivative financial instruments
 - 42288 Other miscellaneous receivables
 - 42289 Value adjustments

CLASS 4

- 43 Down payments received on orders as far as they are not deducted distinctly from inventories**
 - 431 Down payments received within one year
 - 4311 Down payments received on orders
 - 4312 Inventories of work and contracts in progress less down payments received
 - 432 Down payments received after more than one year
 - 4321 Down payments received on orders
 - 4322 Inventories of work and contracts in progress less down payments received
- 44 Trade payables and bills of exchange**
 - 441 Trade payables
 - 4411 Trade payables within one year
 - 44111 Suppliers
 - 44112 Suppliers - invoices not yet received
 - 44113 Suppliers with a debit balance
 - 4412 Trade payables after more than one year
 - 44121 Suppliers
 - 44123 Suppliers with a debit balance
 - 442 Bills of exchange payable
 - 4421 Bills of exchange payable within one year
 - 4422 Bills of exchange payable after more than one year
- 45 Amounts payable to affiliated undertakings and to undertakings with which the undertaking is linked by virtue of participating interests**
 - 451 Amounts payable to affiliated undertakings
 - 4511 Amounts payable to affiliated undertakings within one year
 - 45111 Purchases and services
 - 45112 Loans and advances
 - 45118 Other payables
 - 4512 Amounts payable to affiliated undertakings after more than one year
 - 45121 Purchases and services

CLASS 4

- 45122 Loans and advances
- 45128 Other payables
- 452 Amounts payable to undertakings with which the undertaking is linked by virtue of participating interests
- 4521 Amounts payable to undertakings with which the undertaking is linked by virtue of participating interests within one year
- 45211 Purchases and services
- 45212 Loans and advances
- 45218 Other payables
- 4522 Amounts payable to undertakings with which the undertaking is linked by virtue of participating interests payable after more than one year
- 45221 Purchases and services
- 45222 Loans and advances
- 45228 Other payables

46 Tax and social security debts

- 461 Tax debts
- 4611 Municipal authorities
- 4612 Direct Tax Authority (ACD)
- 46121 Corporate income tax (CIT)
- 461211 Corporate income tax - Tax accrual
- 461212 CIT - Tax payable
- 46122 Municipal business tax (MBT)
- 461221 MBT - Tax accrual
- 461222 MBT - Tax payable
- 46123 Net wealth tax (NWT)
- 461231 NWT - Tax accrual
- 461232 NWT - Tax payable
- 46124 Withholding tax on wages and salaries
- 46125 Withholding tax on financial investment income
- 46126 Withholding tax on director's fees
- 46128 ACD - Other amounts payable

CLASS 4

- 4613 Customs and Excise Authority (ADA)
- 4614 Indirect tax authorities (AED)
- 46141 Value-added tax (VAT)
- 461411 VAT received
- 461412 VAT payable
- 461413 VAT down payments received
- 461418 VAT - Other payables
- 46142 Indirect taxes
- 461421 Registration duties
- 461422 Subscription tax
- 461428 Other indirect taxes
- 46148 AED - Other debts
- 4615 Foreign tax authorities
- 46151 Foreign VAT
- 46158 Other foreign taxes
- 462 Social security debts and other social securities offices
- 4621 Social Security office (CCSS)
- 4622 Foreign Social Security offices
- 4628 Other social bodies

47 Other debts

- 471 Other debts payable within one year
- 4711 Received deposits and guarantees
- 4712 Amounts payable to partners and shareholders (others than from affiliated undertakings)
- 4713 Amounts payable to directors, managers, statutory auditors and similar
- 4714 Amounts payable to staff
- 4715 State - Greenhouse gas and similar emission quotas to be returned or acquired
- 4716 Loans and similar debts
- 47161 Other loans
- 47162 Lease debts
- 47163 Life annuities

CLASS 4

- 47168 Other similar debts
- 4717 Derivative financial instruments
- 4718 Other miscellaneous debts
- 472 Other debts payable after more than one year
 - 4721 Received deposits and guarantees
 - 4722 Amounts payable to partners and shareholders (others than from affiliated undertakings)
 - 4723 Amounts payable to directors, managers, statutory auditors and similar
 - 4724 Amounts payable to staff
 - 4726 Loans and similar debts
 - 47261 Other loans
 - 47262 Lease debts
 - 47263 Life annuities
 - 47268 Other similar debts
 - 4727 Derivative financial instruments
 - 4728 Other miscellaneous debts
- 48 Deferred charges and income**
 - 481 Deferred charges (on one or more financial years)
 - 482 Deferred income (on one or more financial years)
 - 483 State - Greenhouse gas and similar emission quotas received
 - 484 Transitory or suspense accounts - Assets
 - 485 Transitory or suspense accounts - Liabilities
 - 486 Linking accounts (branches) - Assets
 - 487 Linking accounts (branches) - Liabilities

CLASS 5

Financial accounts

50 Transferable securities

- 501 Shares in affiliated undertakings
- 502 Own shares or own corporate units
- 503 Shares in undertakings with which the undertaking is linked by virtue of participating interests
- 508 Other transferable securities
 - 5081 Shares - listed securities
 - 5082 Shares - unlisted securities
 - 5083 Debenture loans and other notes issued and repurchased by the company
 - 5084 Listed debenture loans
 - 5085 Unlisted debenture loans
 - 5088 Other miscellaneous transferable securities

51 Cash at bank, in postal cheques accounts, cheques and in hand

- 513 Banks and postal cheques accounts (CCP)
 - 5131 Banks and CCP : available balance
 - 5132 Banks and CCP : overdraft
- 516 Cash in hand
- 517 Internal transfers
 - 5171 Internal transfers : debit balance
 - 5172 Internal transfers : credit balance
- 518 Other cash amounts

CLASS 6

Charges accounts

60 Use of merchandise, raw and consumable materials

- 601 Purchases of raw materials
- 603 Purchases of consumable materials and supplies
 - 6031 Fuels, gas, water and electricity
 - 60311 Solid fuels
 - 60312 Liquid fuels
 - 60313 Gas
 - 60314 Water and sewage
 - 60315 Electricity
 - 6032 Maintenance supplies
 - 6033 Workshop, factory and store supplies and small equipment
 - 6034 Work clothes
 - 6035 Office and administrative supplies
 - 6036 Motor fuels
 - 6037 Lubricants
 - 6038 Other consumable supplies
- 604 Purchases of packaging
- 606 Purchases of merchandise and other goods for resale
 - 6061 Purchases of merchandise
 - 6062 Purchases of land for resale
 - 6063 Purchases of buildings for resale
- 607 Changes in inventory
 - 6071 Changes in inventory of raw materials
 - 6073 Changes in inventory of consumable materials and supplies
 - 6074 Changes in inventory of packaging
 - 6076 Changes in inventory of merchandise and other goods for resale
 - 60761 Merchandise
 - 60762 Land for resale
 - 60763 Buildings for resale
- 608 Purchases of items included in the production

CLASS 6

- of goods and services
- 6081 Services included in the production of goods and services
 - 60811 Tailoring
 - 60812 Research and development
 - 60813 Architects' and engineers' fees
 - 60814 Outsourcing included in the production of goods and services
- 6082 Other purchases of material included in the production of goods and services
- 6083 Purchase of greenhouse gas and similar emission quotas
- 6088 Other purchases included in the production of goods and services
- 609 Rebates, discounts and refunds (RDR) received and not directly deducted from purchases
 - 6091 RDR on purchases of raw materials
 - 6093 RDR on purchases of consumable materials and supplies
 - 6094 RDR on purchases of packaging
 - 6096 RDR on purchases of merchandise and other goods for resale
 - 6098 RDR on purchases included in the production of goods and services
 - 6099 Unallocated RDR

61 Other external charges

- 611 Rents and service charges
 - 6111 Rents and operational leasing for real property
 - 61111 Land
 - 61112 Buildings
 - 6112 Rents and operational leasing on movable property
 - 61123 Rolling stock
 - 61128 Other
 - 6113 Service charges and co-ownership expenses
 - 6114 Financial leasing on real property

CLASS 6

- 6115 Financial leasing on movable property
 - 61153 Rolling stock
 - 61158 Other
- 612 Subcontracting, servicing, repairs and maintenance
 - 6121 General subcontracting (not included in the production of goods and services)
 - 6122 Servicing, repairs and maintenance
 - 61221 Buildings
 - 61223 Rolling stock
 - 61228 Other
- 613 Remuneration of intermediaries and professional fees
 - 6131 Commissions and brokerage fees
 - 6132 IT services
 - 6133 Banking and similar services
 - 61332 Loans' issuance expenses
 - 61333 Bank account charges and bank commissions (included custody fees on securities)
 - 61334 Charges for electronic means of payment
 - 61336 Factoring services
 - 61338 Other banking and similar services (except interest and similar expenses)
 - 6134 Professional fees
 - 61341 Legal, litigation and similar fees
 - 61342 Accounting, tax consulting, auditing and similar fees
 - 61348 Other professional fees
 - 6135 Notarial and similar fees
 - 6138 Other remuneration of intermediaries and professional fees
- 614 Insurance premiums
 - 6141 Insurance for assets
 - 61411 Buildings
 - 61412 Rolling stock
 - 61418 Other

CLASS 6

- 6142 Insurance on rented assets
- 6143 Transport insurance
- 6144 Business risk insurance
- 6145 Customers credit insurance
- 6146 Third-party insurance
- 6148 Other insurances
- 615 Marketing and communication costs
 - 6151 Marketing and advertising costs
 - 61511 Press advertising
 - 61512 Samples
 - 61513 Fairs and exhibitions
 - 61514 Gifts to customers
 - 61515 Catalogues, printed materials and publications
 - 61516 Donations
 - 61517 Sponsorship
 - 61518 Other purchases of advertising services
 - 6152 Travel and entertainment expenses
 - 61521 Travel expenses
 - 615211 Management (if appropriate owner and partner)
 - 615212 Staff
 - 61522 Relocation expenses
 - 61523 Business assignments
 - 61524 Receptions and entertainment costs
 - 6153 Postal charges and telecommunication costs
 - 61531 Postal charges
 - 61532 Telecommunication costs
- 616 Transportation of goods and collective staff transportation
 - 6161 Transportation of purchased goods
 - 6162 Transportation of sold goods
 - 6165 Collective staff transportation
 - 6168 Other transportation

CLASS 6

- 617 External staff of the company
 - 6171 Temporary staff
 - 6172 External staff on secondment
- 618 Miscellaneous external charges
 - 6181 Documentation
 - 6182 Costs of training, symposiums, seminars, conferences
 - 6183 Industrial and non-industrial waste treatment
 - 6184 Fuels, gas, water and electricity (not included in the production of goods and services)
 - 61841 Solid fuels
 - 61842 Liquid fuels (oil, motor fuel, etc.)
 - 61843 Gas
 - 61844 Water and waste water
 - 61845 Electricity
 - 6185 Supplies and small equipment
 - 61851 Office supplies
 - 61852 Small equipment
 - 61853 Work clothes
 - 61854 Maintenance supplies
 - 61858 Other
 - 6186 Surveillance and security charges
 - 6187 Contributions to professional associations
 - 6188 Other miscellaneous external charges
- 619 Rebates, discounts and refunds received on other external charges

62 Staff expenses

- 621 Staff remuneration
 - 6211 Gross wages
 - 62111 Base wages
 - 62112 Wage supplements
 - 621121 Sunday
 - 621122 Public holidays
 - 621123 Overtime

CLASS 6

- 621128 Other supplements
- 62114 Incentives, bonuses and commissions
- 62115 Benefits in kind
- 62116 Severance pay
- 62117 Survivor's pay
- 6218 Other benefits
- 6219 Refunds on wages paid
- 622 Other staff remuneration
 - 6221 Students
 - 6222 Casual workers
 - 6228 Other
- 623 Social security costs (employer's share)
 - 6231 Social security on pensions
 - 6232 Other social security costs (including illness, accidents, a.s.o.)
- 624 Other staff expenses
 - 6241 Complementary pensions
 - 62411 Premiums for external pensions funds
 - 62412 Changes to provisions for complementary pensions
 - 62413 Withholding tax on complementary pensions
 - 62414 Insolvency insurance premiums
 - 62415 Complementary pensions paid by the employer
 - 6248 Other staff expenses not mentioned above

63 Allocations to value adjustments (AVA) and fair value adjustments (FVA) on formation expenses, intangible, tangible and current assets (except transferable securities)

- 631 AVA on formation expenses and similar expenses
 - 6311 AVA on set-up and start-up costs
 - 6313 AVA on expenses for capital increases and various operations (mergers, demergers, changes of legal form)

CLASS 6

- 6314 AVA on loan-issuance expenses
- 6318 AVA on other similar expenses
- 632 AVA on intangible fixed assets
 - 6321 AVA on development costs
 - 6322 AVA on concessions, patents, licences, trademarks and similar rights and assets
 - 6323 AVA on goodwill acquired for consideration
 - 6324 AVA on down payments and intangible fixed assets under development
- 633 AVA on tangible fixed assets and fair value adjustments (FVA) on investment properties
 - 6331 AVA on land, fittings-out and buildings and FVA on investment properties
 - 63311 AVA on land
 - 63312 AVA on fixtures and fittings-out of land
 - 63313 AVA on buildings
 - 63314 AVA on fixtures and fittings-out of buildings
 - 63315 FVA on investment properties
 - 6332 AVA on plant and machinery
 - 6333 AVA on other fixtures and fittings, tools and equipment (including rolling stock)
 - 6334 AVA on down payments and tangible fixed assets under development
- 634 AVA on inventories
 - 6341 AVA on inventories of raw materials and consumables
 - 6342 AVA on inventories of work and contracts in progress
 - 6343 AVA on inventories of goods
 - 6344 AVA on inventories of merchandise and other goods for resale
 - 6345 AVA on down payments on inventories
- 635 AVA and FVA on receivables from current assets

CLASS 6

- 6351 AVA on trade receivables
 - 6352 AVA on amounts owed by affiliated undertakings and undertakings with which the undertaking is linked by virtue of participating interests
 - 6353 AVA on other receivables
 - 6354 FVA on receivables from current assets
- 64 Other operating charges**
- 641 Fees and royalties for concessions, patents, licences, trademarks and similar rights and assets
 - 6411 Concessions
 - 6412 Patents
 - 6413 Software licences
 - 6414 Trademarks and franchise
 - 6415 Similar rights and assets
 - 64151 Copyrights and reproduction rights
 - 64158 Other similar rights and assets
 - 642 Indemnities, damages and interest
 - 643 Attendance fees, director's fees and similar remuneration
 - 6431 Attendance fees
 - 6432 Director's fees
 - 6438 Other similar remuneration
 - 644 Loss on disposal of intangible and tangible fixed assets
 - 6441 Loss on disposal of intangible fixed assets
 - 64411 Book value of yielded intangible fixed assets
 - 64412 Disposal proceeds of intangible fixed assets
 - 6442 Loss on disposal of tangible fixed assets
 - 64421 Book value of yielded tangible fixed assets
 - 64422 Disposal proceeds of tangible fixed assets
 - 645 Losses on bad debts

CLASS 6

- 6451 Trade receivables
- 6452 Amounts owed by affiliated undertakings
- 6453 Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests
- 6454 Other receivables
- 646 Taxes, duties and similar expenses
 - 6461 Real property tax
 - 6462 Non-refundable VAT
 - 6463 Duties on imported merchandise
 - 6464 Excise duties on production and tax on consumption
 - 6465 Registration fees, stamp duties and mortgage duties
 - 64651 Registration fees
 - 64658 Other registration fees, stamp duties and mortgage duties
 - 6466 Motor-vehicle taxes
 - 6467 Bar licence tax
 - 6468 Other duties and taxes
- 647 Allocations to tax-exempt capital gains
- 648 Other miscellaneous operating charges
 - 6481 Fines, sanctions and penalties
 - 6488 Miscellaneous operating charges
- 649 Allocations to provisions
 - 6491 Allocations to tax provisions
 - 6492 Allocations to operating provisions

65 Financial charges

- 651 Allocations to value adjustments (AVA) and fair-value adjustments (FVA) of financial fixed assets
 - 6511 AVA on financial fixed assets
 - 65111 AVA on shares in affiliated undertakings
 - 65112 AVA on amounts owed by affiliated undertakings

CLASS 6

- 65113 AVA on participating interests
- 65114 AVA on amounts owed by undertakings with which the undertaking is linked by virtue of participating interests
- 65115 AVA on securities held as fixed assets
- 65116 AVA on loans, deposits and claims held as fixed assets
- 6512 FVA on financial fixed assets
- 652 Charges and loss of disposal of financial fixed assets
 - 6521 Charges of financial fixed assets
 - 65211 Shares in affiliated undertakings
 - 65212 Amounts owed by affiliated undertakings
 - 65213 Participating interests
 - 65214 Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests
 - 65215 Securities held as fixed assets
 - 65216 Loans, deposits and claims held as fixed assets
 - 6522 Loss on disposal of financial fixed assets
 - 65221 Loss on disposal of shares in affiliated undertakings
 - 652211 Book value of yielded shares in affiliated undertakings
 - 652212 Disposal proceeds of shares in affiliated undertakings
 - 65222 Loss on disposal of amounts owed by affiliated undertakings
 - 652221 Book value of yielded amounts owed by affiliated undertakings
 - 652222 Disposal proceeds of amounts owed by

CLASS 6

- affiliated undertakings
- 65223 Loss on disposal of participating interests
 - 652231 Book value of yielded participating interests
 - 652232 Disposal proceeds of participating interests
- 65224 Loss on disposal of amounts owed by undertakings with which the undertaking is linked by virtue of participating interests
 - 652241 Book value of yielded amounts owed by undertakings with which the undertaking is linked by virtue of participating interests
 - 652242 Disposal proceeds of amounts owed by undertakings with which the undertaking is linked by virtue of participating interests
- 65225 Loss on disposal of securities held as fixed assets
 - 652251 Book value of yielded securities held as fixed assets
 - 652252 Disposal proceeds of securities held as fixed assets
- 65226 Loss on disposal of loans, deposits and claims held as fixed assets
 - 652261 Book value of yielded loans, deposits and claims held as fixed assets
 - 652262 Disposal proceeds of loans, deposits and claims held as fixed assets

CLASS 6

- 653 Allocations to value adjustment (AVA) and fair-value adjustments (FVA) on transferable securities
 - 6531 AVA on transferable securities
 - 65311 AVA on shares in affiliated undertakings
 - 65312 AVA on own shares or own corporate units
 - 65313 AVA on shares in undertakings with which the undertaking is linked by virtue of participating interests
 - 65318 AVA on other transferable securities
 - 6532 FVA on transferable securities
- 654 Loss on disposal of receivables and transferable securities from current assets
 - 6541 Loss on disposal of receivables from current assets
 - 65411 From affiliated undertakings
 - 65412 From undertakings with which the undertaking is linked by virtue of participating interests
 - 65413 from other receivables from current assets
 - 6542 Loss on disposal of transferable securities
 - 65421 Shares in affiliated undertakings
 - 65422 Own shares or corporate units
 - 65423 Shares in in undertakings with which the undertaking is linked by virtue of participating interests
 - 65428 Other transferable securities
- 655 Interest and discounts
 - 6551 Interest on debenture loans
 - 65511 Interest on debenture loans - affiliated undertakings
 - 65512 Interest on debenture loans - other
 - 6552 Banking and similar interest

CLASS 6

- 65521 Banking interest on current accounts
- 65522 Banking interest on financing operations
- 65523 Interest on financial leases
 - 655231 Interest on financial leases - affiliated undertakings
 - 655232 Interest on financial leases - other
- 6553 Interest on trade payables
- 6554 Interest payable to affiliated undertakings and undertakings with which the undertaking is linked by virtue of participating interests
 - 65541 Interest payable to affiliated undertakings
 - 65542 Interest payable to undertakings with which the undertaking is linked by virtue of participating interests
- 6555 Discounts and charges on bills of exchange
 - 65551 Discounts and charges on bills of exchange - affiliated undertakings
 - 65552 Discounts and charges on bills of exchange - other
- 6556 Granted discounts
 - 65561 Granted discounts - affiliated undertakings
 - 65562 Granted discounts - other
- 6558 Interest payable on other loans and debts
 - 65581 Interest payable on other loans and debts - affiliated undertakings
 - 65582 Interest payable on other loans and debts - other
- 656 Foreign currency exchange losses
 - 6561 Foreign currency exchange losses - affiliated undertakings

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- 6562 Foreign currency exchange losses - other
- 657 Share in the losses of undertakings accounted for under the equity method
- 658 Other financial charges
 - 6581 Other financial charges - affiliated undertakings
 - 6582 Other financial charges - other
- 659 Allocations to financial provisions
 - 6591 Allocations to financial provisions - affiliated undertakings
 - 6592 Allocations to financial provisions - other

67 Income taxes

- 671 Corporate income tax (CIT)
 - 6711 CIT - current financial year
 - 6712 CIT - previous financial years
- 672 Municipal business tax
 - 6721 MBT - current financial year
 - 6722 MBT - previous financial years
- 673 Foreign income taxes
 - 6731 Withholding taxes
 - 6732 Taxes levied on permanent establishments
 - 67321 Current financial year
 - 67322 Previous financial years
 - 6733 Taxes levied on non-resident undertakings
 - 6738 Other foreign income taxes
- 679 Allocations to provisions for deferred taxes

68 Other taxes not included in the previous caption

- 681 Net wealth tax (NWT)
 - 6811 NWT - current financial year
 - 6812 NWT - previous financial years
- 682 Subscription tax
- 683 Foreign taxes
- 688 Other taxes

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Income accounts

70 Net turnover

- 702 Sales of goods
 - 7021 Sales of finished goods
 - 7022 Sales of semi-finished goods
 - 7023 Sales of residual products
 - 7029 Sales of work in progress
- 703 Sales of services
 - 7031 Fees and royalties for concessions, patents, licences, trademarks and similar rights and assets
 - 70311 Concessions
 - 70312 Patents
 - 70313 Software licences
 - 70314 Trademarks and franchises
 - 70315 Similar rights and assets
 - 703151 Copyrights and reproduction rights
 - 703158 Other similar rights and assets
 - 7032 Rental income
 - 70321 Rental income from real property
 - 70322 Rental income from movable property
 - 7033 Sales of services not mentioned above
 - 7039 Sales of services in the course of completion
- 704 Sales of packaging
- 705 Commissions and brokerage fees
- 706 Sales of merchandise and other goods for resale
 - 7061 Sales of merchandise
 - 7062 Sales of land resale
 - 7063 Sales of buildings for resale
- 708 Other components of turnover
- 709 Rebates, discounts and refunds (RDR) granted and not immediately deducted from sales

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- 7092 RDR on sales of goods
- 7093 RDR on sales of services
- 7094 RDR on sales of packages
- 7095 RDR on commissions and brokerage fees
- 7096 RDR on sales of merchandise and other goods for resale
- 7098 RDR on other components of turnover
- 7099 Not allocated rebates, discounts and refunds

71 Change in inventories of goods and of work in progress

- 711 Change in inventories of work and contracts in progress
 - 7111 Change in inventories of work in progress
 - 7112 Change in inventories: contracts in progress - goods
 - 7113 Change in inventories: contracts in progress - services
 - 7114 Change in inventories: buildings under construction
- 712 Change in inventories of goods
 - 7121 Change in inventories of finished goods
 - 7122 Change in inventories of semi-finished goods
 - 7123 Change in inventories of residual goods

72 Capitalised production

- 721 Intangible fixed assets
 - 7211 Development costs
 - 7212 Concessions, patents, licences, trademarks and similar rights and assets
 - 72121 Concessions
 - 72122 Patents
 - 72123 Software licences
 - 72124 Trademarks and franchises
 - 72125 Similar rights and assets
 - 721251 Copyrights and reproduction rights

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- 721258 Other similar rights and assets
- 722 Tangible fixed assets
 - 7221 Land, fittings and buildings
 - 7222 Plant and machinery
 - 7223 Other fixtures and fittings, tools and equipment (included motor vehicles)
- 73 Reversals of value adjustments (RVA) on intangible, tangible and current assets (except transferable securities)**
 - 732 RVA on intangible fixed assets
 - 7321 RVA on development costs
 - 7322 RVA on concessions, patents, licences, trademarks and similar rights and assets
 - 7324 RVA on down payments and intangible fixed assets under development
 - 733 RVA on tangible fixed assets and fair value adjustments (FVA) on investment properties
 - 7331 RVA on land, fixtures and fittings-out and buildings and FVA on investment properties
 - 73311 RVA on land
 - 73312 RVA on fixtures and fittings-out of land
 - 73313 RVA on buildings
 - 73314 RVA on fixtures and fittings-out of buildings
 - 73315 FVA on investment properties
 - 7332 RVA on plant and machinery
 - 7333 Other fixtures and fittings, tools and equipment (included motor vehicles)
 - 7334 RVA on down payments and tangible fixed assets under development
 - 734 RVA on inventories
 - 7341 RVA on inventories of raw materials and consumables
 - 7342 RVA on inventories of work and contracts in progress
 - 7343 RVA on inventories of goods

CLASS 7

- 7344 RVA on inventories of merchandise and other goods for resale
- 7345 RVA on down payments on inventories
- 735 RVA and FVA on receivables from current assets
 - 7351 RVA on trade receivables
 - 7352 RVA on amounts owed by affiliated undertakings and undertakings with which the undertaking is linked by virtue of participating interests
 - 7353 RVA on other receivables
 - 7354 FVA on receivables from current assets
- 74 Other operating income**
 - 741 Fees and royalties for concessions, patents, licences, trademarks and similar rights and assets from ancillary activities
 - 7411 Concessions
 - 7412 Patents
 - 7413 Software licences
 - 7414 Trademarks and franchises
 - 7415 Similar rights and assets
 - 74151 Copyrights and reproduction rights
 - 74158 Other similar rights and assets
 - 742 Rental income from ancillary activities
 - 7421 Rental income on real property
 - 7422 Rental income on movable property
 - 743 Attendance fees, director's fees and similar remunerations
 - 744 Gain of disposal of intangible and tangible fixed assets
 - 7441 Gain on disposal of intangible fixed assets
 - 74411 Book value of yielded intangible fixed assets
 - 74412 Disposal proceeds of intangible fixed assets
 - 7442 Income of yielded tangible fixed assets

CLASS 7

74421 Book value of yielded tangible fixed assets

74422 Disposal proceeds of tangible fixed assets

745 Subsidies for operating activities

7451 Product subsidies

7452 Interest subsidies

7453 Compensatory allowances

7454 Subsidies in favour of employment development

7458 Other subsidies for operating activities

746 Benefits in kind

747 Reversals of temporarily not taxable capital gains and of investment subsidies

7471 Temporarily not taxable capital gains not reinvested

7472 Temporarily not taxable capital gains reinvested

7473 Capital investment subsidies

748 Other miscellaneous operating income

7481 Insurance indemnities

7488 Miscellaneous operating income

749 Reversals of provisions

7491 Reversals of provisions for taxes

7492 Reversals of operating provisions

75 Financial income

751 Reversals of value adjustments (RVA) and fair-value adjustments (FVA) on financial fixed assets

7511 RVA on financial fixed assets

75111 RVA on shares in affiliated undertakings

75112 RVA on amounts owed by affiliated undertakings

75113 RVA on participating interests

75114 RVA on amounts owed by undertakings with which the company is linked by virtue of participating interests

CLASS 7

75115 RVA on securities held as fixed assets

75116 RVA on loans, deposits and claims held as fixed assets

7512 FVA on financial fixed assets

752 Income and gains from the disposal of financial fixed assets

7521 Income from financial fixed assets

75211 Shares in affiliated undertakings

75212 Amounts owed by affiliated undertakings

75213 Participating interests

75214 Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests

75215 Securities held as fixed assets

75216 Loans, deposits and claims held as fixed assets

7522 Gains from the disposal of financial fixed assets

75221 Shares in affiliated undertakings

752211 Book value of yielded shares in affiliated undertakings

752212 Disposal proceeds of shares in affiliated undertakings

75222 Amounts owed by affiliated undertakings

752221 Book value of yielded amounts owed by affiliated undertakings

752222 Disposal proceeds of amounts owed by affiliated undertakings

75223 Participating interests

752231 Book value of yielded participating interests

752232 Disposal proceeds of participating interests

CLASS 7

- 75224 Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests
 - 752241 Book value of yielded amounts owed by undertakings with which the undertaking is linked by virtue of participating interests
 - 752242 Disposal proceeds of amounts owed by undertakings with which the undertaking is linked by virtue of participating interests
- 75225 Securities held as fixed assets
 - 752251 Book value of yielded securities held as fixed assets
 - 752252 Disposal proceeds of securities held as fixed assets
- 75226 Loans, deposits and claims held as fixed assets
 - 752261 Book value of yielded loans, deposits and claims held as fixed assets
 - 752262 Disposal proceed of loans, deposits and claims held as fixed assets
- 753 Reversals of value adjustments (RVA) and fair-value adjustments (FVA) on transferable securities
 - 7531 RVA on transferable securities
 - 75311 RVA on shares in affiliated undertakings
 - 75312 RVA on own shares or corporate units

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- 75313 RVA on shares in undertakings with which the undertaking is linked by virtue of participating interests
- 75318 RVA on other transferable securities
- 7532 Fair value adjustments on transferable securities
- 754 Gains from the disposal and other income from current receivables and transferable securities of current assets
 - 7541 Gains from the disposal of receivables from current assets
 - 75411 on affiliated undertakings
 - 75412 on undertakings with which the undertaking is linked by virtue of participating interests
 - 75413 on other current receivables
 - 7542 Gains from the disposal of transferable securities
 - 75421 Shares in affiliated undertakings
 - 75422 Own shares or corporate units
 - 75423 Shares in undertakings with which the undertaking is linked by virtue of participating interests
 - 75428 Other transferable securities
- 7548 Other income from transferable securities
 - 75481 Shares in affiliated undertakings
 - 75482 Own shares or corporate units
 - 75483 Shares in undertakings with which the undertaking is linked by virtue of participating interests
 - 75488 Other transferable securities
- 755 Other interest income from current assets and discounts
 - 7552 Bank and similar interest
 - 75521 Interest on bank accounts
 - 75523 Interest on financial leases
 - 755231 from affiliated undertakings

CLASS 7

- 755232 from other
- 7553 Interest on trade receivables
- 7554 Interest on amounts owed by affiliated undertakings and undertakings with which the undertaking is linked by virtue of participating interests
 - 75541 Interest on amounts owed by affiliated undertakings
 - 75542 Interest on amounts owed by undertakings with which the undertaking is linked by virtue of participating interests
- 7555 Discounts on bills of exchange
 - 75551 Discounts on bills of exchange - affiliated undertakings
 - 75552 Discounts on bills of exchange - other
- 7556 Discounts received
 - 75561 Discounts received - affiliated undertakings
 - 75562 Discounts received - other
- 7558 Interest on other amounts receivable
 - 75581 Interest on other amounts receivable - affiliated undertakings
 - 75582 Interest on other amounts receivable - other
- 756 Foreign currency exchange gains
 - 7561 Foreign currency exchange gains - affiliated undertakings
 - 7562 Foreign currency exchange gains - other
- 757 Share of profit from undertakings accounted for under the equity method
- 758 Other financial income
 - 7581 Other financial income - affiliated undertakings
 - 7582 Other financial income - other
- 759 Reversals of financial provisions
 - 7591 Reversals of financial provisions - affiliated undertakings

CLASS 7

- 7592 Reversals of financial provisions - other
- 77 Adjustments of income taxes**
 - 771 Adjustments of corporate income tax (CIT)
 - 772 Adjustments of municipal business tax (MBT)
 - 773 Adjustments of foreign income taxes
 - 779 Reversals of provisions for deferred taxes
- 78 Adjustments of other taxes not included in the previous caption**
 - 781 Adjustments of net wealth tax (NWT)
 - 782 Adjustments of subscription tax
 - 783 Adjustments of foreign taxes
 - 788 Adjustments of other taxes

ANNEX 1 - CLASS 1

Details of the account 106 "Account of the owner or the co-owners"

- 106 Account of the owner or the co-owners
 - 1061 Withdrawals for the owner's or the co-owners' personal use
 - 10611 Cash withdrawals (daily life)
 - 10612 Withdrawals of merchandise, finished products and services (at cost)
 - 10613 Private share of medical services expenses
 - 10614 Private insurance premiums
 - 106141 Life insurance
 - 106142 Accident insurance
 - 106143 Fire insurance
 - 106144 Third-party insurance
 - 106145 Full coverage insurance
 - 106148 Other private insurance premiums
 - 10615 Contributions
 - 106151 Social Security
 - 106152 Child benefit office
 - 106153 Health insurance funds
 - 106154 Death and other health insurance funds
 - 106158 Other contributions
 - 10616 In kind withdrawals (personal share of operating costs)
 - 106161 Wages
 - 106162 Rent
 - 106163 Heating, gas, electricity
 - 106164 Water
 - 106165 Telephone
 - 106166 Car
 - 106168 Other in kind withdrawals
 - 10617 Acquisitions
 - 106171 Private furniture

ANNEX 1

- 106172 Private car
- 106173 Private held securities
- 106174 Private buildings
- 106178 Other acquisitions
- 10618 Taxes
 - 106181 Income tax paid
 - 106183 Municipal business tax - payment in arrears
 - 106188 Other taxes
- 10619 Special private withdrawals
 - 106191 Repairs to private buildings
 - 106192 Deposits on private financial accounts
 - 106193 Refund of private debts
 - 106194 Gifts and allowance to children
 - 106195 Inheritance taxes and mutation tax due to death
 - 106198 Other special private withdrawals
- 1062 Additional private contributions from the owner or the co-owners
 - 10621 Inheritance or donation
 - 10622 Personal holdings
 - 10623 Private loans
 - 10624 Disposals
 - 106241 Private furniture
 - 106242 Private car
 - 106243 Private shares / bonds
 - 106244 Private buildings
 - 106248 Other disposals
 - 10625 Received rents
 - 10626 Received wages or pensions
 - 10627 Received child benefit
 - 10628 Tax refunds
 - 106281 Income tax
 - 106284 Municipal business tax (MBT)
 - 106288 Other tax refunds
 - 10629 Business share in private expenses



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