

# OFATS 2023

## You are completing this for CSO (Central Statistics Office)

If the company details or structure have changed contact us on 021 4535300 or by email: [outwardFats@cso.ie](mailto:outwardFats@cso.ie)

This questionnaire is intended for enterprises where Ireland is the location of the Ultimate Beneficial Owner (Parent Company) of foreign affiliates/branches abroad. If you do not have any foreign affiliates or if the location of the parent company is not Ireland you will only need to answer Section 1 and then submit the form.

The purpose of the survey is to provide information on the international nature of business. Similar surveys are being conducted in other European Union member states. The results of the surveys will provide important information on the impact of Irish controlled enterprises on the EU & Global economy. It should be noted that only very basic information is sought regarding each affiliate and this information should be readily available from the accounts.

This statutory survey is conducted under the Statistics (Outward Foreign Affiliates) Order 2022 (S.I. No. 566/2022) made under the Statistics Act 1993 and Regulation (EC) No 2019/2152 of the European Parliament and the council of 27th November 2019 on community statistics on the structure and activity of foreign affiliates.

The information you provide will be treated as strictly confidential in accordance with Section 33 of the Statistics Act 1993 and with EU law. It will be used for statistical purposes only and will not be disclosed to any other Government Department or body.

This form must be completed and submitted within 30 days.

The details provided should be for the reference year {{Survey Year -1}} .

If this is the first time you are completing this survey and you need to submit information on more than 10 affiliates, please email: [outwardFats@cso.ie](mailto:outwardFats@cso.ie) and we will advise you on how to submit the extra/additional information.

If you completed the {{Survey Year -2}} survey, we have pre-populated this electronic questionnaire with the name and location of up to the 30 foreign affiliates submitted for the {{Survey Year -2}} survey. The electronic questionnaire can only record up to 30 existing affiliates and has capacity to add 10 new foreign affiliates and 10 domestic affiliates. If you need to submit more than this maximum please email: [outwardFats@cso.ie](mailto:outwardFats@cso.ie) and we can advise you on how to submit your data.

### Mandatory

#### Q1.1 Does your company have any foreign affiliates/branches?

Yes

No

**Mandatory if Q1.1 is Yes**

**Q1.2 Is the location of ownership (ultimate beneficial owner) Ireland?**

Yes

No

**Mandatory and if Q1.2= No**

**Q 1.2.1 Please specify country of location of ownership (ultimate beneficial owner)**

Enter the first 3 letters of the country and then select from the list.

If location of ownership is the United Kingdom, the United States of America or the United Arab Emirates enter 'uni' and select as appropriate from the list.

List of Standard Countries

**Mandatory and if Q1.2 = yes**

**Q1.3 Describe the principal activity of the enterprise**

The business conducted should be described in as much detail as possible

## Details of Non-Resident Affiliate Controlled by Reporting Enterprise in {{Survey year}}

**Only answer this question if Display if respondent submitted return in {{Survey year-1}} and (Q1.1 = Yes) And (Q1.2 = Yes)**

Non-resident affiliate:

Name of foreign affiliate: {{populated}}

Location of foreign affiliate: {{populated}}.

To assist in your completion of the survey: [Link to Survey Booklet](#)

**Q2.1 Is the foreign affiliate still valid?**

Yes

No

The following questions will repeat

Please provide details for Non-resident Affiliate 1:

Name of foreign Affiliate: {{Populated}}

Location of foreign Affiliate: {{Populated}}

**Only answer this question if Q2.1 = yes**

**Q2.1.1 Is the activity of the foreign affiliate different from that described earlier in Q1.3 ?**

Yes

No

Only answer this question if Q2.1.1 = yes

**Q2.1.1.1 If Yes, please describe the activity in as much detail as possible**

Only answer this question if Q2.1 = Yes

**Q2.1.2 Share in registered capital of foreign affiliate as at 31/12/{{Survey year}}**

**% Share**

Only answer this question if Q2.1 = Yes

**Q2.1.3 Turnover of the foreign affiliate**

**Include:**

All duties and taxes on the goods and services invoiced by the unit (with the exception of VAT invoiced by the unit and other similar deductible taxes linked to turnover)

All other charges e.g. transport, packaging etc. passed on to the customer even if listed separately on the invoice

**Exclude:**

VAT charged to customers

Operating subsidies received from public authorities or institutions of the European Union

**Only answer this question if Q2.1 = yes**

**Q2.1.4 Number of persons engaged in the foreign affiliate**

The figure given should be an average for the year.

**Include:**

Working proprietors  
Partners working regularly in the unit  
Unpaid family workers  
Temporary casual and seasonal employees  
Persons temporarily absent because of illness Holidays, Strike

**Exclude:** Manpower supplied to the unit by other enterprises.

**Only answer this question if Q2.1 = yes**

**Q2.1.5 Labour costs of foreign affiliates**

**Include:**

Costs for wages, payroll tax and other employment taxes Other  
employee benefits  
Any other labour-specific cost

**Only answer this question if Q2.1 = yes**

**Q2.1.6 Gross investment in tangible assets by foreign affiliate**

**Include:** Tangible non-current assets (e.g., land, equipment, machinery, furnishings, or buildings)

**Exclude:**

Current assets (e.g. cash, inventory, or marketable securities)  
Nontangible assets (e.g. software, trademarks, patents, or copyrights)

## New or Additional Non-Resident Foreign Affiliates Controlled By Reporting Enterprise In {{Survey year}}

New or Additional Non-Resident Foreign Affiliates Controlled By Reporting Enterprise In {{Survey Year}}

Only answer this question if Display if enterprise was selected for survey last year and Q1.1 = Yes And Q1.2 =Yes

**Q3. Do you have any new or additional foreign affiliates/branches not listed in the previous section to report?**

If you have more than 10 new or additional foreign affiliates/branches please answer 'No' to this question and contact [outwardFats@cso.ie](mailto:outwardFats@cso.ie) and we will advise you on how to submit your data.

Yes  
 No

### New Affiliates/branches list

Only answer this question if Q3 = Yes and (Q1.1 = Yes) And (Q1.2 = Yes)

**Q3.1 What is the name of the foreign affiliate?**

New or additional foreign affiliate not listed in previous section.

This question if Will repeat until = no

When yes repeat previous question Q3.1 and display if Q3=yes and (Q1.1 = Yes) And (Q1.2 = Yes)

**Do you have another new or additional foreign affiliate/branch to report?**

Yes  
 No

## New Affiliates/branches

### Non-resident Foreign Affiliate {{Populated}}

If figure is nil/not applicable, please enter zero.

Only answer this question if Q3 = Yes and (Q1.1 = Yes) And (Q1.2 = Yes)

**Q3.1(a) Was the foreign affiliate acquired in {{SurveyYear}} ?**

Yes  
 No

Only answer this question if Q3 = Yes and (Q1.1 = Yes) And (Q1.2 = Yes)

**Q3.1(b). Country in which the foreign affiliate is located**

Enter the first 3 letters of the country and then select from the list.

If location of ownership is the United Kingdom, the United States of America or the United Arab Emirates enter 'uni' and select as appropriate from the list.

Standard country dropdown list

Only answer this question if Q3 = Yes and (Q1.1 = Yes) And (Q1.2 = Yes)

**Q3.1(c) Is the activity of the foreign affiliate different from that described earlier in Q1.3?**

Yes  
 No

Only answer this question if Q3 = Yes and previous question = yes (Q1.1 = Yes) And (Q1.2 = Yes)

**Q3.2(c). If Yes, please describe the activity in as much detail as possible**

Only answer this question if Q3 = Yes and (Q1.1 = Yes) And (Q1.2 = Yes)

**Q3.1(d) Share in registered capital of foreign affiliate as at 31/12/{{Survey year}}**

**% Share**

Only answer this question if Q3 = Yes and (Q1.1 = Yes) And (Q1.2 = Yes)

**Q3.1(e). Turnover of the foreign affiliate**

If figure is nil, please enter zero.

Include:

All duties and taxes on the goods and services invoiced by the unit (with the exception of VAT invoiced by the unit and other similar deductible taxes linked to turnover)

All other charges e.g. transport, packaging etc. passed on to the customer even if listed separately on the invoice Exclude:

VAT charged to customers

Operating subsidies received from public authorities or institutions of the European Union



**Only answer this question if Q3 = Yes and (Q1.1 = Yes) And (Q1.2 = Yes)**

**Q3.1 (f) Number of persons engaged in the foreign affiliate**

The figure given should be an average for the year.

Include:

Working proprietors

Partners working regularly in the unit

Unpaid family workers

Temporary casual and seasonal employees

Persons temporarily absent because of illness Holidays, Strike

Exclude: Manpower supplied to the unit by other enterprises.

**Only answer this question if Q3 = Yes and (Q1.1 = Yes) And (Q1.2 = Yes)**

**Q3.1(g). Labour costs of foreign affiliates**

**Include:**

Costs for wages, payroll tax and other employment taxes

Other employee benefits

Any other labour-specific cost

**Only answer this question if Q3 = Yes and (Q1.1 = Yes) And (Q1.2 = Yes)**

**Q3.1(h). Gross investment in tangible assets by foreign affiliate**

If figure is nil, please enter zero.

Include: Tangible non-current assets (e.g., land, equipment, machinery, furnishings, or buildings)

Exclude:

Current assets (e.g. cash, inventory, or marketable securities)

Nontangible assets (e.g. software, trademarks, patents, or copyrights)

## Non-Resident Foreign Affiliates Controlled By Reporting Enterprise In {{Survey year}}

Only answer this question if Display if an enterprise was NOT surveyed last year and (Q1.1 = Yes) And (Q1.2 = Yes)

### Q4. Do you have 10 foreign affiliates/branches or less?

If you have more than 10 foreign affiliates/branches please contact outwardFats@cso.ie and we can advise you on how to submit your data.

Yes

No

## New affiliates/branches list

Non-resident foreign affiliates controlled by reporting enterprise in {{survey year}}

Only answer this question if Q4 = Yes and (Q1.1 = Yes) And (Q1.2 = Yes)

### Q4.1 What is the name of the foreign affiliate?

Non-resident foreign affiliates controlled by reporting enterprise in {{Survey year}}

Only answer this question if Will repeat until = no When yes repeat previous question Q4.1 and display if Q4 = Yes and (Q1.1 = Yes) And (Q1.2 Yes)

### Q4.2 Do you have another new foreign affiliate/branch to report?

Yes

No

## New affiliates/branches

Non-resident Foreign Affiliate {{Populated}}

If figure is nil/not applicable, please enter zero.

Only answer this question if Q4 =Yes and (Q1.1 = Yes) And (Q1.2 = Yes)

**Q4.1(a) Was the foreign affiliate acquired in {{SurveyYear}} ?**

Yes  
 No

Only answer this question if Q4 =Yes and (Q1.1 = Yes) And (Q1.2 = Yes)

**Q4.1(b) Country in which foreign affiliate is located**

Enter the first 3 letters of the country and then select from the list.

If location of ownership is the United Kingdom, the United States of America or the United Arab Emirates enter 'uni' and select as appropriate from the list.

Standard country dropdown list

Only answer this question if Q4 =Yes and (Q1.1 = Yes) And (Q1.2 = Yes)

**Q4.1(c). Is the activity of the foreign affiliate different from that described earlier in Q1.3?**

Yes  
 No

Only answer this question if Q4.1(c) =Yes

**Q4.1(c) If Yes, please describe the activity in as much detail as possible**

Only answer this question if Q4 =Yes and (Q1.1 = Yes) And (Q1.2 = Yes

**Q4.1(d) Share in registered capital of foreign affiliate as at 31/12/{{Survey year}}**

% Share

Only answer this question if Q4 =Yes and (Q1.1 = Yes) And (Q1.2 = Yes)

**Q4.1(e). Turnover of the foreign affiliate**

Include:

All duties and taxes on the goods and services invoiced by the unit (with the exception of VAT invoiced by the unit and other similar deductible taxes linked to turnover)

All other charges e.g. transport, packaging etc. passed on to the customer even if listed separately on the invoice

Exclude:

VAT charged to customers

Operating subsidies received from public authorities or institutions of the European Union

Only answer this question if Q4 =Yes and (Q1.1 = Yes) And (Q1.2 = Yes)

**Q4.1(f). Number of persons engaged in the foreign affiliate**

The figure given should be an average for the year.

Include:

Working proprietors

Partners working regularly in the unit

Unpaid family workers

Temporary casual and seasonal employees

Persons temporarily absent because of illness Holidays, Strike

Exclude: Manpower supplied to the unit by other enterprises.

**Only answer this question if Q4 =Yes and (Q1.1 = Yes) And (Q1.2 = Yes)**

**Q4.1(e).Labour costs of foreign affiliates**

Include:

Costs for wages, payroll tax and other employment taxes

Other employee benefits

Any other labour-specific cost

**Only answer this question if Q4 =Yes and (Q1.1 = Yes) And (Q1.2 = Yes)**

**Q4.1(f). Gross investment in tangible assets by foreign affiliate**

Include: Tangible non-current assets (e.g., land, equipment, machinery, furnishings, or buildings)

Exclude:

Current assets (e.g. cash, inventory, or marketable securities)

Nontangible assets (e.g. software, trademarks, patents, or copyrights)

## Comments, Administration Burden and Contact Details

Please add any comments that would help us to interpret the data provided and avoid further queries.

How many minutes did it take you to collect the data for this form?

### Declaration

Please note: Queries or future surveys from the CSO may be directed to the email or phone number provided by you.

EQ ANNOTATION 1: Drop down list required for "Position" options include ('Accountant', 'Director', 'Executive', 'Financial Controller', 'Manager', 'Owner', 'Secretary', 'Other')

#### Contact

#### Details

Name:

Position:

Phone:

Email:

Website of Enterprise:

Eircode of Enterprise: