

Outward Foreign Affiliates 2024

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

If the company details or structure have changed contact us by email: outwardFats@csso.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 ultimate 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.

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

If you completed the {{Survey Year -2}} survey and reported 30 foreign affiliates or fewer, we have pre-populated this electronic questionnaire (eQ) with the name and location of each affiliate. You can add up to 10 more foreign affiliates via the eQ. If you have more than 10 to add please follow the instructions on the eQ and submit so that we can contact you regarding an alternative way to return your affiliates.

If this is your first time completing the survey or if you didn't complete it last year, you can enter up to 30 foreign affiliates via the eQ. If you have more than 30 please follow the instructions on the eQ and submit so that we can contact you regarding an alternative way to return your affiliates.

Please ensure you save or print a copy of your return as copies will not be available later.

Previous survey results can be found here: [Previous Survey Results](#)

Mandatory

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

>What is an affiliate?

An affiliate is any entity of which the company owns over 50% shares (at any point during the reference year). Affiliates are entities owned by the enterprise being surveyed; not entities that own the company. This survey is only collecting data for affiliates outside of Ireland.

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

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Yes

☐

No

Mandatory if Q1.1 = Yes

Q1.1.1 How many active foreign affiliates/branches does your company have?

>What is an affiliate?

An affiliate is any entity of which the company owns over 50% shares (at any point during the reference year). Affiliates are entities owned by the enterprise being surveyed; not entities that own the company. This survey is only collecting data for affiliates outside of Ireland.

Foreign affiliates with share in registered capital greater than 50%

Display if Q1.1 =Yes and Q1.1.1 = less than 30

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

The location of the ultimate beneficial owner would be the country where the controlling company (or the company at the top of the ownership tree) is registered.

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Yes

☐

No

Mandatory 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.

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List of Standard Countries

Mandatory if Q1.2= Yes and Q1.1 =Yes and Q1.1.1 = less than 30

Q1.3 What is the principal activity of your enterprise?

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

If you cannot find the relevant description please refer to the full list available on the following link: [Link to NACE Descriptors](#)

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NACE List

Display only if Q1.1.1 is greater than 30

More than 30 Foreign Affiliates/Branches to Report

You have indicated that your organisation has more than 30 affiliates/branches to report. Please complete the next section and submit your questionnaire. The CSO will then email you to arrange another way to provide the information for this section.

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Please click Continue to progress with the survey.

Details of Non-Resident Entities Controlled by Reporting Enterprise in {{Survey Year -1}}

Display If Q1.1 = Yes and If Q1.2 = Yes AND Q1.1.1 <= 30

(This sequence of questions Q2.1 -Q2.1.6 will only display for respondents who have previously submitted a return. The affiliates will be pre populated from the look up file)

Non-resident affiliate {{Affiliate Number from Look Up}}:

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?

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Yes

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No

Existing Affiliates Sequence

Please provide details for Non-resident Foreign Affiliate {{Affiliate Number from Look Up}}:

Name of foreign affiliate: {{ Populated }}

Location of foreign entity: {{ Populated }}

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

Mandatory if Q2.1 = yes

Q2.1.1 Is the activity of the foreign affiliate different from that described earlier in {{Ent_PrincipalAct Answer}} ?

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

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Yes

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No

Mandatory if Q2.1 = yes

Q2.1.1.1 If yes, please select the principal activity of the affiliate

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

If you cannot find the relevant description please refer to the full list available on the following link: [Link to NACE Descriptors](#)

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NACE List

Mandatory if Q2.1 = yes

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

% Share

Mandatory if Q2.1= yes and Q2.1.2 greater than 50%

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 and share in Q2.1.2 is over 50%

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 and share in Q2.1.2 is over 50%

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 and share in Q2.1.2 is over 50%

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 2024 {{Survey Year -1}}

Display If Q1.1 = Yes and If Q1.2 = Yes AND Q1.1.1 <= 30

(This section is only asked of those that have previously been sampled with Foreign affiliates available. This section can ask up to 10 new or additional Non-resident Foreign Affiliates)

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?

>What is an affiliate?

An affiliate is any entity of which the company owns over 50% shares (at any point during the reference year).

Affiliates are entities owned by the enterprise being surveyed; not entities that own the company. This survey is only collecting data for affiliates outside of Ireland.

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Yes - I have 10 or fewer foreign affiliates/branches to report

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Yes - I have more than 10 foreign affiliates/branches to report

☐

No

Display if enterprise was selected for survey last year and Q3 = Yes - I have more than 10 foreign affiliates/branches to report

More than 10 Foreign Affiliates/Branches to Report

You have indicated that your organisation has more than 10 new or additional affiliates/branches to report. Please complete the next section and submit your questionnaire. The CSO will then email you to arrange another way to provide the information for this section.

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Please click Continue to progress with the survey

Q3.1 New or Additional Non-resident Foreign Affiliate {{ }}

Display if Q3 = Yes - I have 10 or fewer foreign affiliates/branches to report

Q3.1.1 What is the name of the foreign affiliate?

New or additional foreign affiliate not listed in previous section.

Display if Q3 = Yes - I have 10 or fewer foreign affiliates/branches to report)

Q3.1.2 Was the foreign affiliate acquired in {{Survey Year}} ?
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Yes

☐

No

Display if Q3 = Yes - I have 10 or fewer foreign affiliates/branches to report

Q3.1.3 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

Display if Q3 = Yes - I have 10 or fewer foreign affiliates/branches to report

Q3.1.4 Is the activity of the foreign affiliate different from that described earlier in {{Ent_PrincipalAct Answer}}?
☐

Yes

☐

No

Display if Q3.1.4 = yes

Q3.1.5 If yes, please select the principal activity of the affiliate

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

If you cannot find the relevant description please refer to the full list available on the following link: [Link to NACE Descriptors](#)

NACE List

Display if Q3 = Yes - I have 10 or fewer foreign affiliates/branches to report

Q3.1.6 Share in registered capital of foreign affiliate as at 31/12/{{Survey year}}

% Share

Display if question if Q3 = Yes and Q3.1.6 is over 50%

Q3.1.7 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

Display if question if Q3 = Yes and Q3.1.6 is over 50%

Q3.1.8 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.

Display if question if Q3 = Yes and Q3.1.6 is over 50%

Q3.1.9 Labour costs of foreign affiliates

Costs for wages, payroll tax and other employment taxes

Other employee benefits

Any other labour-specific cost

Display if question if Q3 = Yes and Q3.1.6 is over 50%

Q3.1.10 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)

Repeat Q3.1.11 until = No

If Q3.1.11 = yes repeat previous sequence - New or Additional Non-resident Foreign Affiliate for those previously been sampled.

Q 3.1.11 Do you have another new or additional foreign affiliate/branch to report?

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Yes

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No

Non-Resident Foreign Affiliates Controlled By Reporting Enterprise In {{Survey Year -1}}

Display if an enterprise was NOT surveyed last year and (Q1.1 = Yes) And (Q1.2 = Yes) And Q1.1.1 =<30

Please confirm you have 30 or fewer foreign affiliates/branches to report

What is an affiliate?

An affiliate is any entity of which the company owns over 50% shares (at any point during the reference year). Affiliates are entities owned by the enterprise being surveyed; not entities that own the company. This survey is only collecting data for affiliates outside of Ireland.

If you have 30 or fewer affiliates/branches you will be asked to list each affiliate (in any order).

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Yes - I confirm I have 30 or fewer affiliates/branches to report

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No - I have more than 30 affiliates/branches to report

Display only if previous question = No - I have more than 30 affiliates/branches to report

More than 30 Foreign Affiliates/Branches to Report

You have indicated that your organisation has more than 30 affiliates/branches to report. Please complete the next section and submit your questionnaire. The CSO will then email you to arrange another way to provide the information for this section.

☐

Please click Continue to progress with the survey.

List collector for sequence Details of Non-Resident Foreign Affiliates Controlled By Reporting Enterprise In {{Survey Year -1}}

Repeat until Question 'Do you have another foreign affiliate/branch to report?' = No

What is the name of the foreign affiliate/branch?

Non-resident foreign affiliates/branches controlled by reporting enterprise in {{Survey Year -1}}

Loop to previous question 'What is the name of the foreign affiliate/branch?' if = Yes

Do you have another foreign affiliate/branch to report?

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Yes

☐

No

Details of Non-Resident Foreign Affiliates Controlled By Reporting Enterprise In {{Survey Year -1}}

Following sequence of questions to be applied to each affiliate named in previous question 'What is the name of the foreign affiliate/branch?

Non-resident Foreign Affiliate {{Answer to Question What is the name of the foreign affiliate/branch?}}

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

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

Display if Q1.1 = Yes And Q1.2 = Yes and Q1.1.1 =<30

Was the foreign affiliate acquired in {{SurveyYear}} ?

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Yes

☐

No

Display if Q1.1 = Yes And Q1.2 = Yes and Q1.1.1 =<30

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

Display if Q1.1 = Yes And Q1.2 = Yes and Q1.1.1 =<30

Is the activity of the foreign affiliate different from that described earlier in {{Ent_PrincipalAct Answer}}?

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Yes

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No

Display if Q1.1 = Yes And Q1.2 = Yes and Q1.1.1 =<30

If yes, please select the principal activity of the affiliate

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

If you cannot find the relevant description please refer to the full list available on the following link: [Link to NACE Descriptors](#)

NACE List

Display if Q1.1 = Yes And Q1.2 = Yes and Q1.1.1 =<30

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

% Share

Display if question 'Share in registered capital of foreign affiliate' is = < 50%

Turnover of the foreign affiliate

Please provide all monetary values in Euro.

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

Display if question 'Share in registered capital of foreign affiliate' is = < 50%

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.

Display if question 'Share in registered capital of foreign affiliate' is = < 50%

Labour costs of foreign affiliates**Include:**

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

Display if question 'Share in registered capital of foreign affiliate' is = < 50%

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:

