



Outward Foreign Affiliates Statistics 2025

OFATS 2025

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 No. 566 of 2022 (as amended by S.I. No 402 of 2026) 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 details provided should be for the reference year 2025.

If you completed the 2024 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.

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

>What is an affiliate?

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.

Exclude:

- Affiliates of which the company owns 50% shares or less (for the whole reference year).
- Inactive affiliates
- Dormant affiliates which have not performed economic activities for a period of at least 24 months
- Affiliates in Ireland

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

☐
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Yes

No

Mandatory / Display if Q1.1 = Yes

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

>What is an affiliate?

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.

Exclude:

- Affiliates of which the company owns 50% shares or less (for the whole reference year).
- Inactive affiliates
- Dormant affiliates which have not performed economic activities for a period of at least 24 months
- Affiliates in Ireland

Foreign affiliates with share in registered capital greater than 50%



Display if Q1.1 = Yes And Q1.1.1 = Less than or Equal to 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

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No

Mandatory display if Q1.2 = No

**Q1.2.1 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 display if Q1.2 = Yes And Q1.1 = Yes And Q1.1.1 = Less than or Equal to 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 Descriptor](#)

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NACE List

Display 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.



This sequence will repeat for the pre populated affiliate and if Q1.1 =yes and Q1.2 =yes and Q1.1.1 <=30

Details of Non-Resident Foreign Affiliates Controlled by Reporting Enterprise in 2025

Non-resident affiliate {{populated}}:

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:

- | | |
|--------------------------|--|
| ☐ | Active |
| ☐ | Ceased |
| ☐ | Inactive |
| ☐ | Dormant with no economic activity for a period of at least 24 months |

Display following questions Q2.1.1 -Q2.1.6 if Q2.1 = Active

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.

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

- | | |
|--------------------------|-----|
| ☐ | Yes |
| ☐ | No |



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](#)

NACE List

Q2.1.2 Share in registered capital of foreign affiliate as at 31/12/2025

% Share

Q2.1.3 Turnover of the foreign affiliate

Please provide all monetary values in Euro.

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

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.



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

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)

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 following questions if Q1.1 =yes, Q1.2 = yes and Q1.1.1 <=30

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

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

>What is an Affiliate

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.

Exclude:

- Affiliates of which the company owns 50% shares or less (for the whole reference year).
- Inactive affiliates
- Dormant affiliates which have not performed economic activities for a period of at least 24 months
- Affiliates in Ireland



- ☐ Yes - I have 10 or fewer foreign affiliates/branches to report
- ☐ Yes - I have more than 10 foreign affiliates/branches to report
- ☐ No

Display if 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.

- ☐ Please click Continue to progress with the survey

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

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

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

New or additional foreign affiliate not listed in previous section.

Q3.1.2 Was the foreign affiliate acquired in 2025?

- ☐ Yes
- ☐ No

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



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](#)

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NACE List

Q3.1.6 Share in registered capital of foreign affiliate as at 31/12/2025

% Share

Q3.1.7 Turnover of the foreign affiliate

Please provide all monetary values in Euro.

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

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.

Q3.1.9 Labour costs of foreign affiliates

Include:

Costs for wages, payroll tax and other employment taxes

Other employee benefits

Any other labour-specific cost

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)

If Q3.1.11 = yes repeat previous sequence - New or Additional Non-resident Foreign Affiliate for those previously been sampled. until Q3.1.11 = No

Q3.1.11 Do you have another new or additional foreign affiliate/branch to report?

☐	Yes
☐	No



*Display following sequence if enterprise was NOT surveyed last year
If Q1.1 = yes, Q1.2=yes and Q1.1.1 =<30*

Non-Resident Foreign Affiliates Controlled By Reporting Enterprise In 2025

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.

Exclude:

- Affiliates of which the company owns 50% shares or less (for the whole reference year).
- Inactive affiliates
- Dormant affiliates which have not performed economic activities for a period of at least 24 months
- Affiliates in 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

☐

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

Display if previous Q = 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.

Repeat until Another_Foreign_Affiliate = No

List collector for sequence Details of Non-Resident Foreign Affiliates Controlled By Reporting Enterprise In 2025



What is the name of the foreign affiliate/branch?

Non-resident foreign affiliates/branches controlled by reporting enterprise in 2025

Loop previous question until next question = No

Do you have another foreign affiliate/branch to report?

☐

Yes

☐

No

*Sequence to applied to each affiliate named in question {{Affiliate_Branch_Name}}
Display following questions if Q1.1=yes, Q1.2 =yes and Q1.1.1 =<30*

Details of Non-Resident Foreign Affiliates Controlled By Reporting Enterprise In 2025

Non-resident Foreign Affiliate {{Answer Affiliate_Branch_Name}}

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

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

Was the foreign affiliate acquired in 2025?

☐

Yes

☐

No

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

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

☐

Yes

☐

No



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

Share in registered capital of foreign affiliate as at 31/12/2025

% Share

Turnover of the foreign affiliate

Please provide all monetary values in Euro.

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

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.



Labour costs of foreign affiliates

Include:

Costs for wages, payroll tax and other employment taxes

Other employee benefits

Any other labour-specific cost

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.

Name:

Position:

Phone:

Email:

Website of Enterprise:

Eircode of Enterprise: