Breakdown of operational charges: examples

a) The case of a company essentially active in the telecommunications sector

We shall discuss here the case of an undertaking whose turnover attributable to telecommunications services is equal to or greater than 90%. In such a case, it is not therefore necessary to produce any estimates.

Please note that in the terms of the law a telecommunications service is an information transmission service on behalf of third parties using telecommunications techniques (art. 3, let. b LTC).

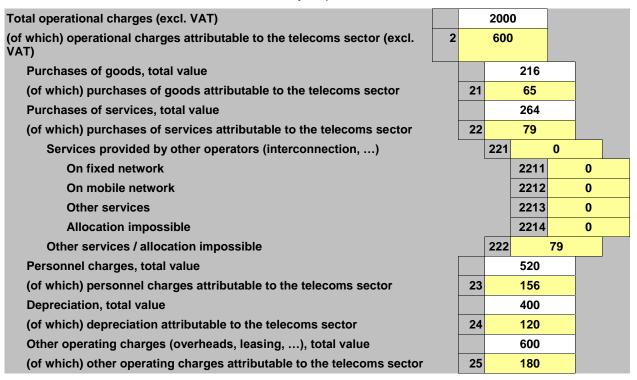
Total operational charges (excl. VAT)							
(of which) operational charges attributable to the telecoms sector (excl. VAT)	2	2000					
Purchases of goods, total value							
(of which) purchases of goods attributable to the telecoms sector		21	216		216		
Purchases of services, total value							
(of which) purchases of services attributable to the telecoms sector		22		264			
Services provided by other operators (interconnection,)			221		158		
On fixed network				2211		80	
On mobile network				2212		60	
Other services				2213		18	
Allocation impossible				2214		0	
Other services / allocation impossible			222 106		106		
Personnel charges, total value							
(of which) personnel charges attributable to the telecoms sector		23	520				
Depreciation, total value							
(of which) depreciation attributable to the telecoms sector		24	400				
Other operating charges (overheads, leasing,), total value							
(of which) other operating charges attributable to the telecoms sector		25		600			

b) The case of a company active in several sectors which does not have accurate information available

We shall discuss here the case of a company whose turnover attributable to telecommunications services is less than 90%.

The company in question does not use analytical accounting procedures and has not carried out a cost analysis or, where applicable, a partial analysis. In such a case, it is therefore necessary to produce estimates using the procedure indicated in the questionnaire.

As a hypothesis, let us assume that the turnover attributable to the supply of telecommunications services amounts to 30%. It is then necessary to proceed as follows.



As can be seen, the figure under item 2 corresponds to 30% of 2000 and so on.

Note that for items 221 and 222, and 2211, 2212 and 2213, resorting to a standard estimating procedure does not make sense. In principle, you should know these figures. If not, only you can estimate the probable distribution in % between, for example, 221 and 222.

Take the example of a company which does not have any accurate figures. In this company, it is estimated that the distribution between 221 and 222 is approximately 60% and 40%, which gives us 47 and 32 respectively. However, one has no idea at all how the 47 are distributed. In such a case, enter the 47 under item 2214 "Allocation impossible". The table will therefore look like this:

(of which) purchases of services attributable to the telecoms sector	22	79			
Services provided by other operators (interconnection,)		221 47		47	
On fixed network			2211	0	
On mobile network			2212	0	
Other services			2213	0	
Allocation impossible			2214	47	
Other services		222	32		