

S02.02-AS-05-I.2-Miscellaneous debtors

Other short-term receivables

For the Group's purposes, the components are as follows:

A44100	Income taxes receivable	Créance d'impôt courant
A46810	Tax current account - Assets	Compte courant d'intégration fiscal - Actif
A46100	Dividends receivable	Dividendes à recevoir
A40160	Advances paid to suppliers	Avances/Acomptes versés
A40170	Advances paid to fixed assets suppliers	Avances versées pour fournisseurs immo
A40173	Advances suppliers Right-of-use assets	Avances fournisseurs actifs comptabilisés au titre de droit d'utilisation
A42100	Staff - Debit	Personnel - Débit
A43100	Social institutions - Debit	Organismes sociaux - Débit
A44700	State: Other taxes - Debit	Etat: Autres taxes - Débit
A44800	State: VAT - Debit	Etat: TVA et autres taxes assimilées - Débit
A46130	Other receivables - non-trade	Autres produits à recevoir
A46160	Receivables on investments disposal / assets deal	Créances sur cessions titres et cessions d'actifs
A46161	Receivables on fixed assets disposal	Créances sur cessions d'immobilisations
A47800	Prepaid expenses - Others	Charges constatées d'avance - Autres
A47810	Prepaid expenses - IFRIC 21	Charges constatées d'avance - IFRIC 21
A47900	Insurance premiums - Debit	Primes assurance - Débit
A53000	Long-term loans receivable - Short-term portion	Prêt à long terme - Partie court terme
A54000	Short-term loans receivable	Prêts à court terme
STOT-A400	Other short-term receivables	Autres débiteurs courants
A49600	Other short-term receivables - Write-down	Autres débiteurs - Réduction de valeur
A59300	Long-term loans receivable - short-term portion - Write-down	Prêts à long terme / partie court terme - Réduction de valeur
A59400	Short-term loans receivable - Write-down	Prêts à court terme - Réduction de valeur
STOT-A490	Other short-term receivables - Write-down	Autres débiteurs - Réduction de valeur
TOT-A400	Other short-term receivables - Net	Autres débiteurs courants - Net

INCLUDE

- **Income taxes receivable (A44100):** Taxes arising from corporate income tax and tax on wealth. The related amounts to indicate are either those given by the tax authorities, or estimates to be confirmed by the tax authorities.
 - Include, among others
 - Estimates of taxes receivable in relation to current year income net of any advances already made
 - Tax credits receivable
 - Exclude
 - Deferred taxes (specific headings)
 - VAT receivable (reported under A44800)
 - *Comment:* Subsidiaries use this heading for such income taxes even if they do not have any relationship with the tax authorities, and transfer the amount involved to the entity in charge of the tax unit.
- **Dividends receivable (A46100):** Interim dividends not yet collected.
- **Other short-term receivables (Miscellaneous debtors):**
 - **Advances paid to suppliers (A40160)**
 - Downpayments on inventories and on consolidated and non-consolidated subsidiaries
 - **Advances paid to fixed assets suppliers (A40170)**
 - Downpayments made to fixed assets suppliers for assets under construction
 - **Advances suppliers Right-of-use assets (A40173)**
 - Downpayments made to right-of-use assets suppliers before commencement date of the contract
 - **Staff - Debit (A42100):** example of content:
 - Salaries and vacation pay
 - Advances and loans to personnel

- Expense notes
- Cars made available
- Expatriation costs and premiums
- Family allowances
- Health subsidies
- **Social institutions - Debit (A43100)** : example of content:
 - Social security
 - Pension funds
- **State: Other taxes - Debit (A44700)** : example of content:
 - Taxes and withholding taxes receivable
 - Debit balances of the following (Credit balances being reported under "L44900 - State: Other taxes - Credit"):
 - Taxes payable (other than income tax)
 - Franchise tax
 - Tax payables on fixed assets, property, land, packaging, electricity, fuel, natural gas
 - Municipality taxes
 - Excise stamps
 - Taxes on financial transactions
 - Taxes on payroll and on vacation pay
 - Taxes on services
 - Taxes on import
- **State: VAT - Debit (A44800)** : example of content:
 - Sales and use tax receivables
 - VAT on purchase accruals, fixed assets, advances
 - VAT recoverable
 - Debit balances of the following (Credit balances being reported under "L44700 - State: VAT - Credit"): Tax centralization account.
- **Other receivables - non-trade (A46130)** : example of content:
 - Unpaid called up share capital
 - Non-financial current accounts and that are not subjected to equalization
 - Royalties receivable (non-commercial), when they are accrued. When billed, they are reported under [trade receivables](#).
 - Capital subsidies receivable, provided the receipt of the subsidy is reasonably certain or the conditions for receipt of the subsidy have been met.
 - Interest subsidies relating to prior years, which have been indisputably granted.
 - Sundry receivables accruals
 - Debtors for fees and royalties
 - Receivables from insurers
 - Ordinary deposits and guarantees
 - Deposits for litigations
 - Packaging and equipment to return
 - Professional fees
 - Short-term financial assets
 - Miscellaneous prepaid expenses
 - External R&D expenses
 - Doubtful sundry receivables of less than one year
 - Debit balances of the following (Credit balances being reported under "L46900 - Other short-term payables"):
 - Revaluation accounts for miscellaneous debtors and creditors
 - Revaluation accounts for deferrals and accruals
 - Waiting accounts
- **Receivables on investments disposal / assets deal (A46160)**
- **Receivables on fixed assets disposal (A46161)** :
 - Receivables arising from the sale of fixed assets, as far as such receivables relate to items not linked to sales and the results on the sale of fixed assets are reported under the gross margin.
- **Prepaid expenses - Others (A47800)** :
 - This heading must be used only for specific cases of advances paid to the BU's
 - All what was considered as prepaid expenses in PF1 companies appears in BFC in "A46130 - Other receivables - non-trade".
- **Prepaid expenses - IFRIC 21 (A47810)** : = Debit side for the recognition of levies not expensed at initial recognition (ex: levies on production assets) under IFRIC 21
- **Insurance premiums - Debit (A47900)** : = prepaid expenses limited to insurance premiums.
- **Long-term loans receivable - Short-term portion (A53000)** : Includes:
 - Receivables by owners or lessors as a result of contracts for assets under leasing or similar rights referred to in tangible fixed assets.
 - *Short-term portion of the following long-term debts*
 - Subordinated loans
 - Unsubordinated debenture loans
 - Leasing and other similar obligations (capital lease)
 - Debts to banks and other credit institutions
 - Promisory notes
- **Short-term loans receivable (A54000)**
 - *Other financing with credit institutions*
 - Short-term (and open-ended) financing from credit institutions, such as fixed-term bank loans
 - Financial charges payable to credit institutions
 - *Current portion of other financial loans*
- **Doubtful receivables (A46130)**

EXCLUDE

- Short-term (and open-ended) financing from credit institutions, such as Cash credits (bank overdrafts), and Bank advances on current accounts, which are reported under "[L51900 - Banks - Credit](#)".
- Accrued interests receivable (reported under A47100)

- [Internal financial current accounts](#) towards Group consolidated companies and that are subjected to equalization.

COMMENTS

Clarification of items to be considered as [trade receivables](#) and those to be considered as miscellaneous debtors (non-trade receivables):

When there is an invoice, we consider that there is a trade transaction. This applies both to third parties than to Group entities.