

# S02.03-EL-03-I.2-Miscellaneous creditors

## Other short-term payables

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

	EN	FR
<b>L44800</b>	<b>Income taxes payable</b>	<b>Dettes d'impôt courant</b>
<b>L46810</b>	<b>Tax current account - Liabilities</b>	<b>Compte courant d'intégration fiscal - Passif</b>
L40100	Trade payables	Fournisseurs exploitation
L40800	Fixed assets suppliers	Fournisseurs immobilisations
L46930	Dividends payable	Dividendes à payer
L41160	Advances received from customers	Avances, acomptes reçus
L42900	Staff: Others - Credit	Personnel: Autres - Crédit
L42800	Staff: Variable bonuses - Credit	Personnel: Bonus et primes variables - Crédit
L43900	Social institutions - Credit	Organismes sociaux - Crédit
L44900	State: Other taxes - Credit	Etat: Autres taxes - Crédit
L44700	State: VAT - Credit	Etat: TVA et autres taxes assimilées - Crédit
L46900	Other short-term payables	Autres créditeurs divers
L46940	Prepaid income - Short-term	Produits constatés d'avance - Court terme
L46950	Insurance premiums - Credit	Primes assurance - Crédit
<b>STOT-L400</b>	<b>Other short-term payables</b>	<b>Autres créditeurs divers courant</b>

### INCLUDE

- **Income taxes payable (L44800):** 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
    - Unpaid tax assessments received during the year
    - Estimates of taxes payable in relation to current year income net of any advances already made
    - Liabilities on business tax
  - Exclude
    - Deferred taxes (specific headings)
    - VAT payable (miscellaneous creditors)
    - Provisions for tax litigations (provisions)
  - *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 payable (L46930):** Interim dividends not yet paid
- **Other short-term payables:**
  - **Advances received from customers (L41160)L41160)**
    - Downpayments and advances received on orders related to NON-recorded receivables.
  - **Staff: Others - Credit (L42900)** : example of content:
    - Net wages and salaries, vacation pay, fixed premiums
    - Miscellaneous deductions at the source
    - Restaurant contribution
    - Personal income taxes which have been withheld from employees salaries and which the company still has to pay to the relevant government authorities
    - Liabilities with respect to welfare schemes (debts payable to insurance companies, private health insurance funds, pension funds, etc.)
  - **Staff: Variable bonuses - Credit (L42800)** : example of content:
    - Provisions for bonuses
    - Profit sharing
  - **Social institutions - Credit (L43900)** : example of content:
    - Employer and employee contributions payable to social security authorities
    - Any other social debts
    - Fringe benefits
    - Trade unions
    - Mutual insurance
    - Apprenticeship tax
    - Training participation
  - **State: Other taxes - Credit (L44900)** : example of content:
    - Taxes payable other than income tax

- Withholding taxes withheld from dividends or interest payments made by the company, and which have not yet been paid to the relevant government authorities.
- Credit balances of the following (Debit balances being reported under "A44700 - State: Other taxes - Debit"):
  - 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 - Credit (L44700)** : example of content:
  - Sales and use tax payable
  - VAT payable
  - Taxes on fixed assets, inventory in transit
  - Credit balances of the following (Debit balances being reported under "A44800 - State: VAT - Debit"): Tax centralization account.
- **Other short-term payables (L46900)** : example of content:
  - Debenture loan interest payable
  - Matured bonds and coupons
  - Short-term cash guarantees received
  - Short-term financial liabilities
  - Liabilities on (non-financial) current accounts with affiliated entities
  - Returnable packaging and equipment (packaging and equipment on deposit)
  - Royalties payable (non-commercial), when they are accrued. When billed, they are reported under [trade payables](#)
  - Professional fees payable to the administrators and auditors
  - Other sundry liabilities
  - Rents payable
  - Payment to customers for returned goods
  - Credit balances of the following (Debit balances being reported under "A46130 - Other receivables - non-trade"):
    - Revaluation accounts for miscellaneous debtors and creditors
    - Revaluation accounts for deferrals and accruals
    - Waiting accounts
- **Prepaid income - Short-term (L46940)** :
  - This heading must be used only for specific cases of advances paid to the BU's (E.g.: Eco service contracts).
  - All what was considered as deferred income in PF1 companies appears in BFC in "L46130 - Other receivables - non-trade".
- **Insurance premiums - Credit (L46950)** : = deferred income limited to insurance premiums.

#### EXCLUDE

- [L47200 - Accrued interests payable](#)
- [Internal financial current accounts](#) towards Group consolidated companies and that are subjected to equalization.
- Interest bearing liabilities, which must be classified as financial debts.
- Liabilities resulting from the allocation of results (in dividends).

#### COMMENTS

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

When there is an invoice, we consider that there is a trade transaction. This applies both to third parties than to Group entities. However, this convention does not apply to social or financial transactions.