

eurostat 

**European business statistics
compilers' manual for
EuroGroups register (EGR)**

2024 edition


MANUALS AND
GUIDELINES



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compilers' manual for
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Foreword

Statistical business registers are at the centre of statistical production for both business and macroeconomic statistics. The European business statistics regulation (Regulation (EU) 2019/2152) strengthened the role of the European framework for statistical business registers, covering national statistical business registers and the EuroGroups Register (EGR), as an authoritative source for deriving high quality and harmonised statistical business register populations for statistics related to businesses and multinational enterprise groups.

This first edition of the *EuroGroups Register – Compilers’ manual* provides guidance to statistical producers who are responsible for exchanging microdata between national statistical business registers and the EGR, as well as for the validation of EGR statistical frames before their dissemination. The *EuroGroups Register – Compilers’ manual* also provides insights for users of EGR data: those responsible for the production of statistics on globalisation, helping them to better understand the concepts, definitions and methodology; and more general users who are interested in aggregated statistics disseminated from the EGR.

The project was carried out under the management of Eurostat Unit G1. The manual was drafted by experts in Unit G1, based on the cumulated knowledge and documentation available in (restricted) EGR wiki pages that were prepared over the years by Eurostat in close collaboration with national experts for business registers. Eurostat would like to take the opportunity to thank the numerous contributors involved at various times and across a range of different roles. Their work and efforts ensured the successful preparation of this manual.

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Abstract

The EuroGroups Register (EGR) plays a central role, contributing to consistent statistical output when measuring global activities of European enterprises that form part of multinational enterprise groups. It contains structural economic information on multinational enterprise groups operating in the European Union and European Free Trade Association area.

The availability and quality of the EGR are key to the compilation of a broad range of statistics that focus on cross-border enterprise relationships.

This is the first edition of the *EuroGroups Register – Compilers’ manual*. It contains core information for the producers of EGR statistics structured by topic. It provides the reader with a general overview of the EGR, as well as detailed information relating to the different steps that a data producer can expect from the EGR process. The chapters:

- describe the EGR production cycle in detail;
- provide guidelines on data delivery and the list of variables to be exchanged in line with [Regulation \(EU\) 2019/2152 on European business statistics](#);
- detail essential methodological notes, validation, and quality assessment procedures;
- serve as a practical reference document for national statistical institutes involved in EGR data exchange and as a guide for users of EGR microdata;
- illustrate the different online applications that are used throughout the production process.

An exhaustive list of the variables exchanged during the EGR production process, as well as aggregated output variables published from the EGR, is provided in the annexes.

Keywords: EuroGroups register, statistical business register, legal unit, statistical unit, enterprise, multinational enterprise group, data sources, statistical frame, online applications, validation actions

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1. Introduction

1.1. What is the EuroGroups register (EGR)?

1. The EuroGroups register (EGR) is the statistical business register of multinational enterprise (MNE) groups in the European Union (EU) Member States and the European Free Trade Association (EFTA) countries. The EGR database was set-up by Eurostat, together with the national statistical institutes (NSIs) of EU Member States and EFTA countries, by pooling confidential data on legal units, relationships, enterprises, and enterprise groups. The EGR contains structural economic information on MNE groups with an (economic) interest in Europe and their enterprises.

1.2. Why the EGR is needed?

2. The EGR is used to exchange data with national statistical business registers according to the provisions of [Regulation \(EU\) 2019/2152](#) Annex IV and [Commission Implementing Regulation \(EU\) 2020/1197](#) Annex IX. The EGR is part of the EU's statistical infrastructure and has been built-up to capture globalisation effects better, as well as to improve the consistency of national statistics on cross-border phenomena.

3. The purpose of the EGR is to offer users of statistics a tool for coordinating frame populations, so they may derive consistent statistical output – with improved quality – when measuring the global activities of European enterprises that form part of MNE groups.

4. The EGR is a database for statistical use only and the right to access and use it is restricted to the European Commission (Eurostat), the national statistical authorities (NSAs) of EU Member States and EFTA countries, as well as members of the European System of Central Banks (ESCB).

1.3. What is the purpose of this compilers' manual?

5. This compilers' manual (henceforth, the 'manual') is meant to serve as a practical reference document for all NSAs and central banks involved in producing or using EGR data. It provides the necessary definitions and practical guidelines for various steps within the EGR process information about data sources, data collection, data compilation, data transmission, as well as practical instructions and consistency checks applied to validate the data. The roles and responsibilities of key actors within the EGR process are also described.

2. Legal framework

2.1. Framework regulation

6. [Regulation \(EU\) 2019/2152 on European business statistics](#) (henceforth, 'the EBS Regulation') was adopted on 27 November 2019 and has been applicable since 1 January 2021.
7. [Commission Implementing Regulation \(EU\) 2020/1197 laying down technical specifications and arrangements pursuant to Regulation \(EU\) 2019/2152](#) (henceforth, 'the general implementing act') was adopted on 30 July 2020 and has (also) been applicable since 1 January 2021.
8. The EBS Regulation establishes the European framework for statistical business registers, including national statistical business registers (NSBRs) and the EGR, as well as the conditions for data exchanges between them. The NSBRs and the EGR are the authoritative source for deriving high quality and harmonised statistical business register populations for the production of European statistics. The statistical business register variables and mandatory exchange of confidential data for the purposes of the European framework for statistical business registers are described in the general implementing act. Data in the statistical business registers may only be used for statistical purposes, in accordance with the EBS Regulation.

2.2. History of the EGR

9. The origins of the EGR project can be traced back to 2003, when Statistics Canada submitted a paper to the United Nations Economic and Social Council, [Seeing the whole elephant: a proposed experiment on measuring the activities of multinational enterprises](#). It sought to measure the activities of MNEs using a mirror exercise: contrasting economic data on individual enterprises in one country (a 'traditional' data collection exercise) with equivalent data from MNE groups (a new 'top-down' data collection exercise). The results showed that it was necessary to build a system – across countries – that integrated information on MNE groups in order to provide better quality statistics. As a result, in 2006 Eurostat launched the EGR pilot project to create a European business register on multinational enterprise groups. Based on the successful results, the EGR version 1.0 was set up in 2008.
10. As its legal framework, [Regulation \(EC\) 177/2008 establishing a common framework for business registers](#), was adopted on 20 February 2008, allowing – for the first time – the exchange of microdata on MNE groups between the business registers of EU Member States and the European Commission (Eurostat). Four frames for reference years from 2008 to 2011 were produced. In 2011, the concept for the EGR version 2.0 was launched. It aimed to improve the EGR's processes and functionalities; create online applications for users with remote access; introduce a system for assigning unique identifiers to legal entities within the EGR's data exchanges; improve the quality of output; and target complete coverage.
11. After a transition period, the EGR version 2.0 started being used in 2015, producing data for the reference year 2013. The work was conducted within the scope of a European Statistical System Vision Infrastructure Programme (ESS.VIP) project concerning the European system of interoperable business registers (ESBRs). In 2020, a project for the future EGR was launched to respond to the conclusions of a conference held in Bratislava among Director-Generals of NSIs (2019 DGINS) in 2019. The conclusions of this conference addressed some shortcomings of the EGR version 2.0, including; the frequency of the EGR frames, the integration of data on MNE groups coming from profiling activity to increase quality and timeliness, and the possibilities for making use of web scraping and data from public registers.
12. At the time of writing, the future EGR project – which has delivered on its main objectives – is on-going; it is scheduled to end in 2025. An update of this manual is foreseen upon its completion, in order to fully integrate the remaining developments.

3. The stakeholders of the EGR

3.1. Internal stakeholders

13. The internal stakeholders are those involved directly in the production and quality assurance of the EGR:
- Eurostat’s management and the EGR team, which coordinates the project.
 - The different NSIs of the EU Member States and EFTA countries directly involved in production.
 - Commercial data providers (CDPs), whose data are retrieved by the EGR team to complement national data, mainly for units outside both the EU and EFTA.
 - Profilers, who work closely with the EGR team to improve the delineation of the largest MNE groups.
 - NSBRs, which are the main source of EGR data.
14. For efficient and effective operations in the EGR and to deliver high quality data to users, the key actors and the organisational roles and responsibilities for each actor are defined, agreed, accepted, and then applied by Eurostat and NSIs. The proposed roles, governance, coordination, production, quality and development – including the development of national business registers to ensure they are of optimal quality for the EGR – can be implemented according to the national capacities and requirements of each NSI (and Eurostat).

3.2. Actors in the EGR decision making process

15. Decisions on **substantial methodological changes**, which require changing the legal framework of the EGR process, are taken at the requisite level. For example, if changes relating to business registers and/or the EGR are sought within the EBS Regulation, these will first require the approval of the Business Registers’ (BR) Working Group, followed by the Business Statistics Directors Group (BSDG), the European Statistical System Committee (ESSC), the European Parliament and the Council of the EU.
16. The BR Working Group is the governance body that collaborates with Eurostat for decision making in case of **major methodological changes** within the existing legal framework of the EGR process, which could impact the workload of NSIs. Decisions are taken during a BR Working Group meeting or, for urgent issues, in a written procedure.

17. Decisions on **technical changes** (including minor methodological changes) are taken by the Eurostat project manager. Such changes do not affect conceptual issues or the workload in NSIs. Expert groups can be consulted when needed.

3.3. External stakeholders

18. In addition to those stakeholders that are directly involved in the production of the EGR, there are other users that make use of the EGR (as a product). They can make use of the EGR’s coordinated frame populations to derive consistent statistical output with improved quality when measuring global activities of European enterprises that are part of MNE groups. The main users of the EGR include the following.
- Statisticians in the European statistical system (ESS) responsible for the production of globalisation statistics in NSIs and in the ESCB, such as those working on the non-exhaustive list of data collections below, who are granted access to the EGR statistical frames in the form of microdata:
 - i. statistics on foreign affiliates (FATS);
 - ii. foreign direct investment (FDI);
 - iii. gross national income (GNI);
 - iv. balance of payments (BOP).
 - Personnel/staff working in Directorates-General and other services of the European Commission, as well as the general public, who are only granted access to aggregated output variables from the EGR, as published/released by Eurostat.

4. The EGR statistical process

4.1. The EGR process for a reference year

19. The EGR process relates to data of one reference year t and involves NSIs, CDPs and Eurostat. EGR data should reflect the status at the end of the year (31/12/ t).
20. The main steps within the EGR process for reference year t are as follows:
 - first data acquisition and processing of the commercial data;
 - identification of legal units in the EGR identification system (EGR IS);
 - data delivery to the EGR for legal units and relationships;
 - data delivery to the EGR for enterprises and their links;
 - data delivery to the EGR from the interactive profiling tool (IPT) for legal units, relationships, enterprises and their links and enterprise group data;
 - second data acquisition and processing of commercial data;
 - consolidation of data including the integration of EU profiling data, creation of initial enterprise group structures;
 - generation of the initial frame;
 - validation and repair of the enterprise groups, creation of preliminary groups;
 - generation of the preliminary frame;
 - data delivery to the EGR for enterprise groups data;
 - generation of the final EGR frame;
 - national metadata reporting.

4.2. Commercial data acquisition

21. The EGR process starts with data retrieval from commercial data providers (CDPs). This data retrieval is repeated several times per year and involves large amounts of data. These data cover legal units, relationships and enterprise group data and are processed from June $t+1$ (data on approximately 3 000 of the most important enterprise groups in terms of their size, turnover, country presence, and so on). A second package of data is retrieved in November $t+1$ (data on legal units which were sent to or fed into the EGR IS via the built-in external web service, data on the direct parent and Global Ultimate records, as well as

updated information on the 3 000 MNE groups initially retrieved).

22. Different data sources are analysed for their use in the EGR: the Global Legal Entity Identifier Foundation's (GLEIF's) Global Legal Entity Identifier (LEI) database and the World Trade Organization's Analytical Database on Individual Multinationals and Affiliates (ADIMA) database. As of the 2022 cycle, the EGR makes use of data on legal units and relationships supplied by Companies House (an executive agency of the British Government's Department for Business and Trade).

4.3. NSI data acquisition and tasks in the EGR process

23. For NSIs, the EGR process starts in April $t+1$ with the identification of their resident legal units by updating the corresponding information in the EGR IS (by sending the ISRLE files). NSIs should send information for the whole population of their resident incorporated legal units according to their status as of 31/12/ t .
24. The next step performed by NSIs (between July and October $t+1$) is the identification of foreign legal units in the EGR IS. NSIs should send the foreign legal units stored in their national business registers for identification to the EGR IS (by sending the ISNORLE and LEID files).
25. Following the identification of foreign legal units, NSIs prepare a file with detailed information on resident legal units and the relationships between national and cross-border legal units and send them to the EGR CORE system (the LEU, RELATIO files).
26. Together with the files for legal units and relationships, data files for resident enterprises and the links between enterprises and legal units are sent to the EGR CORE system (by sending the ENT and LEL files). These data files are sent by mid-November $t+1$.
27. Once the initial enterprise group structures are available, NSIs analyse and repair the enterprise group structures and add missing enterprises.
28. The profilers, together with Eurostat, decide which important MNE groups to profile each year. Data for these groups are copied from the EGR's final frame to the interactive profiling tool (IPT). The groups are profiled in the IPT and at the end of the profiling

process the data (legal units, relationships, validated enterprises, links between enterprises and legal units, and enterprise group data) of the profiled groups are integrated (every November) into the EGR CORE application (that stores, transforms and consolidates input data from various sources to create the EGR frame).

29. Having a preliminary picture of the enterprise group structures, NSIs send data on the characteristics of enterprise groups to the EGR CORE system (GEG file). These activities are completed in the first week of March $t+2$.
30. NSI files can be sent multiple times. For example, updated information on enterprises can be sent at a later stage and during the repair phase of the process. During the EGR cycle, NSIs can also send special communication files to the EGR, for example, on invalid or out of scope legal units.
31. The EGR cycle is completed when metadata reports are sent by NSIs. These reports describe the data sent to the EGR and provide an input for evaluating the quality of national data. The metadata reports are published by Eurostat on [Eurobase](#) and the dedicated webpage for [statistical business registers](#).
32. **Consolidation of data, creation of initial enterprise group structures (initial frame):** from the validated pair-wise relationships sent by NSIs (business registers and profilers) and retrieved from CDPs, the consolidation process creates initial enterprise group clusters. In case of conflicting information, predefined EGR priority rules are applied between sources. The EGR CORE system creates the initial enterprise group structures including the data coming from IPT which is defined as a data source for the EGR. In most cases, and according to the predefined EGR priority rules, 'profiling' data have priority over the data coming from business registers.
33. Subsequently, information on MNE groups is forwarded to the EGR FATS application during the first week of December $t+1$ and made available to the EGR's users through the generation of the initial frame.
34. In January $t+2$, and following validation actions for enterprise group structures, legal units and enterprises, the EGR CORE system consolidates the NSI data once again and creates the preliminary frame. This session finalises the work on enterprise group structures within the EGR.
35. **Production of the final EGR frame:** based on feedback files and following any validation actions, the EGR CORE system consolidates information on enterprise group clusters. The final enterprise group structures are generated by the EGR, and the final frame is uploaded to the user interface of the EGR FATS application in March $t+2$.
36. The EGR process is completed by a metadata report on the overall production process which is produced by Eurostat and published on [Eurobase](#) and the dedicated webpage for [statistical business registers](#).

4.4. The EGR process

4.5. Exchange of EGR data and metadata

37. The transmission of **datasets** is managed by the electronic data files administration and management information system (EDAMIS). The EDAMIS system allows users to send data to Eurostat and receive data files from Eurostat using secure file transfer protocols.
38. The data files sent to Eurostat should comply with international data exchange standards, namely, [statistical data and metadata exchange \(SDMX\)](#). The structure, concept data types, codes and content are validated through Eurostat's [data validation](#) services, a structural validation service ([STRUVAL](#)) and a content validation service ([CONVAL](#)).
39. The data files provided by Eurostat follow the same SDMX standards.
40. The structure of the data exchange files is stable and normally do not change. The most recent significant changes were introduced due to the adoption of the EBS Regulation. If required, the structure can be modified to reflect developments within the EGR system.
41. Metadata reports related to any data files that have been sent are drafted and sent using a **standard report structure** managed by the ESS metadata handler (ESS-MH) tool.
42. The metadata report should comply with the revised [single integrated metadata structure \(SIMS v2.0\)](#); the Euro SDMX metadata structure (ESMS) is the main report structure for explanatory metadata and contains 19 high-level concepts.

4.6. Access to EGR data

43. Access to EGR data is defined by Article 10 of the EBS Regulation on the 'Exchange of and access to confidential data for the purpose of the European framework for statistical business registers'. When the exchange of confidential data is carried out to ensure the quality of information on MNE groups in the EU and the exchange is explicitly authorised by the competent NSI which provides the data, national central banks may be party to the exchange of confidential data, exclusively for statistical purposes.
44. The NSA and the central bank of each EU Member State and EFTA country nominate a national EGR coordinator as the responsible person for national producers/users and for EGR applications. The coordinator decides on the type of access that is granted to their colleagues depending on their role: access to EGR data and applications if the colleague is involved in the EGR production cycle, or restricted access to EGR data if the colleague is a user of the EGR for the production of statistics.
45. The national coordinator informs the Eurostat EGR team about any new requests to access EGR data/ applications and about changes in status for existing users of individual applications.
46. Access rights to the EGR applications (as well as the EGR wiki) are valid for a maximum of one year. Annually, Eurostat provides a list of users to each national EGR coordinator with the request to confirm explicitly or amend the current users and their access rights for each application.
47. In the event that Eurostat does not receive an amended list of users from the national EGR coordinator, access rights are deactivated for all users in that country.
48. Users can access EGR data through the EGR applications. According to the current legal framework, persons from NSIs involved in the production cycle of the EGR can access the three EGR applications: EGR IS, EGR FATS and EGR IM. Concerning users of the EGR in NSIs and NCBs, access is restricted to two applications: EGR FATS and EGR IM.
49. As is the case for users of the EGR in NSIs and NCBs, access for Eurostat users is also restricted to two applications: EGR FATS and EGR IM.
50. The producers and users of the EGR can request file downloads from the EGR applications. The requested files are provided through EDAMIS.

5. Data exchange and definitions

5.1. Resident legal units

51. The first action that forms part of the EGR production cycle is the sending of information for the whole population of resident **incorporated** legal units to the EGR IS. Data should reflect the picture as it was on the last day of the reference year t , in other words, as of 31/12/ t .
52. Concerning the data exchange, NSIs should collate data files with the whole population of resident incorporated legal units to be identified ⁽¹⁾. The EBS Regulation is applicable for the EGR starting from 2021 (EGR 2021). All resident incorporated legal units belonging to all resident enterprise groups as well as all legal units that do not belong to any enterprise group should be part of the data to be identified in the EGR IS. Natural persons not engaged in economic activities, public legal units owned by government and financial funds are not within the scope of the EGR.
- An incorporated legal unit is a limited liability legal entity, whose capital is divided in shares or quotas and owned by shareholders who have the authority to appoint directors responsible for its general management. An unincorporated legal unit is an unlimited liability legal entity, in other words, the owner(s) are all personally liable, without limit, for any debts and liabilities.
 - As an operational rule, data providers should check the specific national legal forms associated with the definition of incorporated legal units, according to national legislation. NSIs should send to the EGR IS all incorporated legal units that can potentially be a parent or a subsidiary. Units such as natural persons engaged in an economic activity on their own right should not be sent to the EGR IS.
53. The activity status of a legal unit is active, inactive, or liquidated (ceases to exist). As an operational rule, a legal unit is considered legally **active** if, for the reference period, there are signs of administrative or legal activity from administrative/legal sources or a register survey. For instance, the legal unit submits a tax return/declaration or a social security declaration to the relevant administration, the legal unit contacts the NSI for a NACE code change, and so on. **Holding assets and/or liabilities** is also considered as an **activity**. The legal unit is considered ceased or **liquidated** if the legal unit ceases to exist. The legal unit is considered as **inactive** ⁽²⁾ if it does not meet either of the other two status.
54. In the EGR IS for the resident legal units, NSIs are classified as full authentic stores or partially authentic store. If an NSI is considered as a full authentic store it is the unique source and information on resident legal units cannot be added to the EGR IS from other sources. In the case of an NSI being a partially authentic store, resident legal units can be added to the EGR IS from commercial sources as long as they have a valid national identification (ID) number.
55. Full authentic store NSIs are requested to select and send data for all resident incorporated legal units that legally exist (registered and not ceased activity) on 31/12/ t and for legal units that ceased to exist during reference year t ; this information should be sent to the EGR IS.
56. Partially authentic store NSIs are requested to send data for the available incorporated resident legal units that legally exist (registered and not ceased activity) on 31/12/ t and for legal units that ceased to exist during reference year t ; this information should be sent to the EGR IS.
57. After processing the information on resident legal units for reference year t , the EGR IS updates information about the legal units in the database and creates a feedback file – including the legal entity identifier (LEID) number – that is provided to the NSI.
58. Within the EGR system, for legal units of EU Member States and EFTA countries, the LEID number is linked to the legal unit's national identification (national ID) number and the national identification system code (NIS code). By contrast, for legal units of non-EU and non-EFTA countries, the LEID number is a sequential number (a new LEID is provided for each commercial ID number). Should there be a change in these IDs, a new LEID number is created and the continuity between LEIDs is lost.

⁽¹⁾ Besides resident legal units that are provided by NSIs, the EGR database is fed with non-European legal units retrieved from CDPs.

⁽²⁾ After two years of inactivity and if the unit is not in the controlled chain it should be discarded (see details in SBR – European business statistics methodological manual for statistical business registers, p. 112 point 1.7).

59. Eurostat checks whether all resident legal units were updated to year t and informs NSIs about any resident legal units (active/inactive) which were not updated for reference year t . NSIs subsequently update information on the outstanding resident legal units.
60. The list of variables related to resident legal units in the EGR IS is included in Annex IX of the general implementing act. The detailed list of variables for incoming and outgoing data files can be found in the annexes at the end of this manual.

5.2. Foreign legal units

61. The second action of the EGR production cycle is collecting information for foreign (non-resident) legal units from the EGR IS. For all successfully identified foreign legal units, the legal entity identifier (LEID) number provided together with the available information on the legal units; these LEID numbers facilitate data exchanges during the later stages of the EGR process.
62. To have the latest data in national business registers and in the EGR, it is advisable that information on all foreign legal units should be sent every year to the EGR IS for identification, including for those units where a LEID number is available from previous production cycles of the EGR. A new identification results in NSIs receiving an update with recent data for the foreign legal units (LEID number, name, address details, status, and so on).
63. Concerning data exchanges, NSIs should collate and send data files to the EGR IS on foreign legal units which are parents or subsidiaries of resident legal units being part of MNE groups. Control relationships (in other words, more than 50 % of voting power) should be given priority in the production process, although minority relationships (up to 50 % of voting power) are also included within the scope of the EGR data exchange.
64. To reduce manual data processing activities to a minimum, NSIs should (when it is available) include the LEID number of foreign legal units from previous production cycles of the EGR. If not available, NSIs should fill in, as a minimum, the name and country code of the foreign legal unit (both of which are compulsory), as well as including the legal unit's national ID number, the national identification system code (NIS code), and/or the commercial identification number that could help establish an immediate match in the EGR IS. All other known fields – for example, information on the city or address – should also be included to simplify the identification of foreign legal units.
65. Within the EGR system, for legal units of EU Member States and EFTA countries, the LEID number is linked to the legal unit's national identification (national ID) number and the national identification system code (NIS code). By contrast, for legal units of non-EU and non-EFTA countries, the LEID number is a sequential number (a new LEID is provided for each commercial ID number). Should there be a change in these IDs, a new LEID number is created and the continuity between LEIDs is lost.
66. The identification results are provided to NSIs, enabling them to include the LEID identifiers in any subsequent data exchange on legal units and relationships. Only LEID numbers that have a valid status should be included in any subsequent data exchanges. For those cases where LEID numbers are not valid, the NSI should revise the data and resend the information, asking for a new LEID number.
67. The detailed list of variables for incoming and outgoing data files can be found at the end of this manual.

5.3. Legal units

68. Once the identification of resident and foreign legal units is finalised, NSIs should send detailed information on all resident legal units which belong to MNE groups, as well as information pertaining to relationships between national and cross-border legal units.
69. NSIs should create and send a legal unit (LEU) file to the EGR for **resident legal units** ^(?) which are part of MNE groups, covering:
- resident legal units belonging to foreign MNE groups;
 - resident legal units belonging to foreign MNE groups when their parents could not be identified;
 - resident legal units belonging to domestically controlled MNE groups (global group head (GGH) in the country).
70. The list of variables related to these legal units in the EGR CORE system is included in Annex IX of the general implementing act. The detailed list of variables for incoming and outgoing data files can be found at the end of this manual.

^(?) Information on branches should be always sent by the hosting country. Although a branch is an unincorporated enterprise, it is classified as a quasi-corporation and is deemed to be an enterprise for the purposes of national statistical business registers and the EGR.

5.4. Relationships

71. NSIs should collate and send the relationships (REL) files to the EGR detailing the relationships of legal units ⁽⁴⁾. These relationships can be:

- relationships between two resident legal units;
- relationships between one resident and one foreign legal unit; and
- relationships between two foreign legal units.

72. Relationships between active or inactive legal units are used in the calculation of the enterprise group structures in the EGR. Relationships referring to liquidated legal units are not used in the calculation of enterprise group structures in the EGR.

73. Normally, as part of the initial data exchange for relationships, NSIs only send information to create relationships for reference year *t*; these are active relationships, while liquidated relationships are used in the structure repair phase to modify enterprise group structures. The purpose of such information on liquidated relationships is to edit/remove those units that have left an enterprise group within the EGR system.

74. In the EGR, control relationships (more than 50 % of voting power) and minority relationships (up to 50 % of voting power) are reported.

75. The types of relationships between legal units are as follows.

- Control relationship: one legal unit is controlling another one with more than 50 % of the voting power.
- No control or minority relationship: one legal unit owns up to 50 % of the voting power of another legal unit, but there is no overall/direct control.
- Cumulative control or control through consolidated accounts: one legal unit owns more than 50 % of the voting power, but their share ownership is not more than 50 %. These cases are treated in a similar vein to control relationships when calculating structures in the EGR.

76. Alongside the type of relationship between two legal units, information on the type of ownership is also included. There can be direct and indirect ownership and only five specific combinations are accepted within the EGR to maintain the consistency of input data.

Type of relationship	Type of ownership	Voting power	Shares
Control*	Direct	> 50 % (50.01)	> 50 % (50.01)
Control	Indirect	> 50 % (50.01)	> 50 % (50.01)
No control**	Direct	≤ 50 % (0.01)	No limitation (0.01)
Cumulative control / through accounts	Direct	> 50 % (50.01)	≤ 50 % (0.01)
Cumulative control / through accounts***	Indirect	> 50 % (50.01)	≤ 50 % (0.01)

* Relationship of control.

** Minority relationship up to 50 % voting power.

*** Indirect relationship.

77. There are thresholds in the EGR to keep input data consistent in terms of the percentage value in the voting power used to create relationships and enterprise group structures and the percentage value in share ownership. These thresholds are described in the table above; if any of the percentage values have not been sent by an NSI, then automatic editing occurs, based on transformation rules in the EGR (defined in brackets within the table). It is recommended to NSIs to send both percentage values (voting power and share ownership) if the data are available, if necessary using the same values for both.

78. NSIs can also send information on foreign-controlled resident legal units, when the foreign parent is not identified. For those cases, when parents of foreign-controlled legal units have no LEID (in other words, a natural person, family or government body is controlling the enterprise group) there is no need to send information on relationships to the EGR. These legal units should first be marked as foreign-controlled in the legal unit file. Later in the process, the EGR system assigns them to groups of single legal units or domestic enterprise groups. Secondly, for these, the ultimate controlling institutional unit (UCI) country code should be added when exchanging data on enterprise groups ⁽⁵⁾.

⁽⁴⁾ Legal units refer to incorporated legal units including branches (see [footnote 3](#)).

⁽⁵⁾ If the following two conditions are both fulfilled – adding information in the LEU data file indicating the legal units that are foreign-controlled and adding information about the UCI country code in the GEG data file – then information on the enterprise group will be forwarded to the EGR FATS application.

- 79. The EGR only considers relationships between incorporated legal units.
- 80. The list of variables related to these legal units and relationships in the EGR CORE system is included in Annex IX of the general implementing act. The detailed list of variables for incoming and outgoing data files can be found at the end of this manual.

5.5. Enterprises, links to legal units

- 81. Together with the relationships and legal units files, NSIs should also collate and send information on the characteristics of the enterprises of the resident legal units and the links between enterprises and legal units – a link enterprise legal unit (LEL) file.
- 82. Enterprises are important statistical units for the EGR. The EGR FATS application is based on the enterprise concept; these units are the main constituents of MNE groups. Active legal units should be linked to enterprises; those with no link are detected and this information communicated to NSIs so they can update the missing information to have all active legal units linked to enterprises.
- 83. Conceptually, an enterprise can be:
 - equal to one legal unit (a one-to-one relation);
 - a combination of (multiple) legal units (a one-to-many relation).

In certain cases, some NSIs assign one legal unit to more than one enterprise and the enterprise will be a part of one legal unit (many-to-one relation).

- 84. The EGR can accept all three types of links, one-to-one, one-to-many or many-to-one, within the LEL file. These should be denoted as follows:
 - When the enterprise is equal to one legal unit, the relationship enterprise–legal unit should be described in the LEL file with one record, enterprise1 – LEU1.
 - When the enterprise is a combination of legal units, the LEL file should have more than one record to describe the links. For example, an enterprise with two legal units should be described in the LEL file with two records: enterprise1 – LEU1 and enterprise1 – LEU2.
 - When multiple enterprises form part of one legal unit, the links should be described in the LEL file with more than one record, for example, enterprise1 – LEU1, enterprise2 – LEU1.

- It is also possible that some legal units do not belong to any enterprise (for example, inactive legal units). For these, no link is sent to the EGR, and no enterprise information is sent. These records stay in the EGR as legal units, but they are not assigned to any enterprise. In such cases, the legal units can be part of an enterprise group, but no enterprise is behind the legal unit.

- 85. Commercial sources do not have enterprise data. Rather, they consider enterprises as being equal to legal units.
- 86. The list of variables related to enterprises and the links between legal units and enterprises in the EGR CORE system are included in Annex IX of the general implementing act. The detailed list of variables for incoming and outgoing data files can be found at the end of this manual.

5.6. Repair of enterprise groups structures

- 87. Based on the NSI and CDP data on legal units and relationships, the EGR system creates information on enterprise group structures during a consolidation process. After this first processing, the results of this consolidation process are loaded to the EGR FATS application, this will be the initial frame for reference year *t*. This is the initial picture for MNE groups in year *t*.
- 88. After this first step in the validation of enterprise group structures, NSIs are requested to analyse and repair information about enterprise group structures, looking at those cases when the enterprise group structures were damaged/removed following the consolidation of relationships (as sent by NSIs or retrieved from CDPs). NSIs send a revised file that repairs relationships within the EGR by adding any missing links or removing any incorrect links between legal units, thereby resolving any broken MNE group structures.
- 89. The EGR then processes the latest information and the results of the consolidation exercise are loaded to the EGR FATS application. This is the preliminary frame for reference year *t*.
- 90. These preliminary results provide a repaired view of MNE groups and their structures, which can still be changed in exceptional cases. NSIs continue the EGR production cycle by sending data for the enterprise groups' attributes.

91. The interaction between NSIs and the EGR is conducted through data exchanges and the [EGR's tools](#) (EGR IM).

5.7. Enterprise group attributes

92. Based on the results of the preliminary frame, NSIs are requested to send data on the characteristics of enterprise groups to the EGR.
93. Characteristics such as group name, global decision centre (GDC) and employment are validated. According to the EBS Regulation, enterprise group data must be sent to the EGR by the host country where the GDC is located. This information on enterprise groups from NSIs is once again consolidated, after which the EGR can establish the final frame for reference year *t*.

5.8. Metadata reporting on EGR data

94. The EGR cycle is completed by metadata reports that are sent by NSIs. The aim of the metadata reports is to describe the data sent to the EGR; they should not include confidential information, rather they are an input for evaluating the quality of national data.
95. At the beginning of the reporting cycle, Eurostat creates a metadata file for each country in the ESS metadata handler (ESS-MH) tool to initiate the reporting process. Eurostat provides the template and guidelines to fill in the metadata report.
96. Eurostat produces and releases on its website a metadata report describing the EGR final frame, accompanied by the individual national metadata reports.
97. Eurostat produces and releases to the EGR's users a quality report on the EGR final frame.

6. The concepts of the EGR

6.1. Main concepts of the EGR system

98. The **main concepts** applied in the EGR are:

- authenticity of NSIs' data,
- unique identification of units,
- remote access to confidential data with online applications, and
- record based updating.

6.1.1. Authenticity of NSIs data

6.1.1.1. Authentic store principle

99. Within the EGR, the authentic store principle relates to those cases when business registers of NSIs are used as a unique source of information for particular entities.

100. The authentic store settings in the EGR are as follows.

- **Full authentic store** – this means that there are no other sources permitted (in other words, data from an NSI are the only source that can be used in the EGR).
- **Partially authentic store** – this means that other sources are permitted, however data from the partially authentic store (NSI) are always given priority. In other words, data from an NSI can be complemented by other sources when the information from the other source concerns legal units or relationships that are missing from the population. However, information on a particular legal unit that has been sent by an NSI cannot be modified by any other source in the EGR.

101. The authentic store settings and the priority order of data sources is defined within the EGR; it details how the initial enterprise group structures are created from the information received on legal units and pair-wise relationships of NSIs and CDPs.

102. Authentic store settings are applied for one entity in the EGR IS and for four entities in the EGR CORE system. For some, their status is set by default; for others, it can be independently set. The following entities are concerned by the authentic store principle:

- EGR IS – resident legal units;
- EGR CORE – resident legal units;
- EGR CORE – resident relationships;
- EGR CORE – cross-border relationships;
- EGR CORE – resident enterprises.

6.1.1.2. Authentic store principle for resident legal units in the EGR IS

103. For **resident legal units** in the **EGR IS**, an NSI business register can be set as a full authentic store or a partially authentic store.

- **Full authentic store** for the resident legal units in the EGR IS – this means that only NSI records can be added to the EGR IS, legal units retrieved from CDPs cannot be added to the system.
- **Partially authentic store** for the resident legal units in the EGR IS – this means that information retrieved from CDPs about resident legal units can also be added to the EGR IS. For information sent/retrieved concerning the same legal units, data of the partially authentic store (the NSI) are always given priority over other sources.

104. Authentic store NSIs should be able to send information to the EGR IS every year for the whole population of resident incorporated legal units belonging to MNE groups. By contrast, partially authentic store NSIs send information relating only to the known population of resident incorporated legal units belonging to MNE groups.

6.1.1.3. Authentic store principle for resident legal units in the EGR CORE system

105. For **resident legal units** in the **EGR CORE** system, an NSI business register can be set as a full authentic store or a partially authentic store.

- **Full authentic store** for the resident legal units in the EGR CORE system – this means that information for legal units retrieved from CDPs cannot be added to the EGR. The source of information for legal units in the EGR CORE consolidation area can be only an NSI or, in the case of the EGR IS, based on information for cross-border relationships that are sent by another NSI.
- **Partially authentic store** for the resident legal units in the EGR CORE system – this means that information for legal units retrieved from CDPs can be added to the EGR. To do so, it is a precondition that the CDP records should be validated in the EGR IS (in other words, they should have a valid national ID number). If validated in the EGR IS, then records from the CDP are added to the EGR with the details of the legal units as received from the source. For those legal units whose information has been

retrieved from CDPs, the EGR CORE system does not request details from NSIs; the details can be seen by NSIs for the first time in the EGR's frame.

- **IPT** data are given a higher priority than NSI business register data for legal units of profiled enterprise groups.

106. When processing CDP data for full authentic stores of resident legal units in the EGR CORE system, the CDP relationships are not always processed, even if the legal units of the NSI exist in the EGR IS. The legal units from CDPs are not added to the EGR CORE system, while CDP relationships are only processed if the legal units are already in the EGR CORE system (from the NSI's EGR CORE LEU file) or in the EGR IS as light legal units ⁽⁶⁾. Light legal units are legal units created from information sent by another NSI in reply to requests concerning cross-border relationships. Full authentic store NSIs should be able to send to the EGR (upon request of the system) the legal unit data for light legal units taken from the EGR IS. Partially authentic store NSIs do not have this task.

6.1.1.4. Authentic store principle for resident relationships in the EGR CORE system

107. For **resident relationships** (relationships between two resident legal units) in the **EGR CORE** system, an NSI business register can be set as a full authentic store or a partially authentic store.

- **Full authentic store** for the resident relationships in the EGR CORE system – this means that relationships between two resident legal units cannot be added to the EGR from CDPs and other NSIs. In this situation, only NSI data can be the source of information on relationships between two resident legal units. Profilers can add information on resident relationships into the EGR CORE system. When there are conflicting cases between the NSI's business register and the NSI's profiler data, the business register is given priority.
- **Partially authentic store** for the resident relationships in the EGR CORE system – this means that relationships between two resident legal units can be added to the EGR from CDPs or other NSIs. For these records, both information from NSIs and

⁽⁶⁾ Light legal units are legal units requested from the EGR IS. For example, an NSI in country A sends a relationship request to a foreign parent in country B, and the LEU data of the parent was not sent to EGR CORE. In this case, EGR CORE requests one light legal unit from the EGR IS, based on the LEID number of the parent. It is considered a light legal unit due to the (missing) variables of the unit which were not updated for the current reference year.

CDPs on the one hand, and relationship data from other NSIs on the other, can be used in the EGR when detailing relationships between two resident legal units. CDP relationships are only processed when the authentic settings for the EGR CORE system's resident legal units allow CDP records to be inserted into the EGR CORE system, or when information on a particular legal unit is already in the EGR CORE system (from the NSI or from the EGR IS). In conflicting cases, relationship information is processed by the EGR according to the priority order of data sources.

108. For resident relationships within the EGR CORE system, authentic store NSIs should have complete coverage of the resident relationships within their business registers.

6.1.1.5. Authentic store principle for cross-border relationships in the EGR CORE system

109. For cross-border relationships (relationships between a resident and a foreign legal unit) in the EGR CORE system, all NSIs are set, by default, as partially authentic store.

- The **partially authentic store** setting means that information concerning cross-border relationships from any source (the NSI of the subsidiary, the NSI of the parent, other NSIs or CDPs) can be made available to the EGR. CDP cross-border relationships are only processed when the authentic settings for the EGR CORE system's resident legal units allow CDP records to be inserted into the EGR CORE system, or when information on a particular legal unit is already in the EGR CORE system (from the NSI or from the EGR IS). In conflicting cases, relationship information is processed by the EGR according to the priority order of data sources.

6.1.1.6. Authentic store principle for resident enterprises in the EGR CORE system

110. For resident enterprises in the EGR CORE system, all NSIs are set, by default, as full authentic store.

- The **full authentic store** setting means that only NSIs can send information on resident enterprises to the EGR; no other sources are allowed for enterprise data. As full authentic stores, NSIs should send the entire population of resident enterprises of their legal units belonging to MNE groups to the EGR every year. However, profilers can send information

for validated enterprises and their links belonging to profiled enterprise groups and, in the event of conflicting cases, profiled data has priority over data sent from business registers.

6.1.2. Identification of units

111. The unique identification of units is critical for avoiding duplication within the EGR. Any NSI involved in exchanging data with the EGR should use unique identification numbers when communicating with the EGR.

- For data exchanges on **legal units** and relationships, all legal units should be identified by a **legal entity identifier (LEID)** number. In addition to the LEID, for internal purposes the EGR makes use of a unique **legal unit EGR ID**.
- NSIs send data for **enterprises** including their **national enterprise ID** number. In addition, for internal purposes the EGR uses an **enterprise EGR ID** as a unique identifier.
- **Enterprise groups** are identified both within the EGR and in data exchanges by a unique **enterprise group EGR ID**.

112. **Legal unit EGR ID:** a unique identifier of legal units in the EGR process. It is a 10-digit sequential number starting with 1 and having a check digit as the last character. The legal unit EGR ID is assigned by the EGR system. These IDs and their corresponding legal units are provided in the output of the EGR FATS application.

113. **LEID number:** for the EGR's data exchanges with NSIs, legal units are identified with a legal entity identifier (LEID) number and not with the legal unit EGR ID. The structure of LEID numbers has been devised by Eurostat specifically for the purposes of the EGR. For EU Member States and EFTA countries, the LEID number is composed of a two-letter country code, an internal register code assigned by the EGR that is referred to as the national identification system code (or NIS code) and the legal unit's national ID number (assigned by its national business register).

114. The national ID numbers used in the EGR were chosen by NSIs of the EU Member States. The aim was to make use of ID numbers that are also widely available from commercial sources so as to simplify any matching that is carried out during the EGR process. Several Member States specified secondary national ID numbers that are stored in other national registers. They are not used for the creation of the LEID number but can be important

for linking records held by the EGR IS and records acquired from commercial data sources.

115. For non-EU and non-EFTA countries, the LEID number is composed of the two-letter country code and an 11-digit sequential number assigned by the EGR IS.

116. The unique identification of legal units is critical for avoiding duplications in the EGR. For instance, when NSIs of the EU Member States inform the EGR of relationships between resident and foreign legal units, both units should be identified with LEID numbers. Proper identification of foreign legal units is a crucial step towards achieving interoperability of national registers.

117. **Enterprises:** the enterprise EGR ID is a unique identifier for enterprises within the EGR. In data exchanges, NSIs send data for enterprises including their national enterprise ID number.

118. The **enterprise EGR_ID** is a unique identifier for enterprises within the EGR process. It is a 10-digit sequential number starting with 1 and having a check digit as the last character. The enterprise EGR ID is assigned by the EGR system. The enterprise EGR ID is provided in the output of the EGR FATS application for all enterprises.

119. The **enterprise NSA_ID** is an identifier for enterprises that is used in NSI data exchange files on enterprises. The format of the enterprise NSA ID is defined by NSIs. In the ENT data exchange, NSIs identify an enterprise using its **global enterprise group (GEG)** number. This number is also provided in the output of the EGR FATS application on enterprises.

120. **Enterprise groups** are identified in the EGR process through an enterprise group EGR ID.

121. The **enterprise group EGR_ID** is a unique identifier for enterprise groups within the EGR process. It is a 10-digit sequential number starting with 1 and having a check digit as the last character. The enterprise group EGR ID is assigned by the EGR system. The enterprise group EGR ID is provided in the output of the EGR FATS application. In the GEG file, NSIs should identify enterprise groups by making use of their GEG number.

6.1.3. Remote access to confidential data through online applications

122. In the EGR, users can access the EGR's data at various stages of the production process via online applications. After login and identification, registered

users can access confidential data that are stored in Eurostat's secure information technology (IT) environment. More details can be found in the chapter on the EGR's online applications.

6.1.4. Record based updating

123. In the EGR, record-based updating means that, in those cases of conflicting or missing information, the EGR system maintains the entire record with all characteristics from the 'best-rated' source. Record based updating also means that the reference date is available in the system for each record and not for each characteristic. All characteristics of one record should have the same reference date, which should be the last day of the reference year.

- *Rationale:* NSIs send complete records as full authentic store to the EGR. If an update is necessary, even for a single characteristic, the NSI is solely responsible for sending the updated record.
- *Implications:* the NSI is responsible for ensuring the consistency of all characteristics on the reference date.
- *Example:* if the record for a legal unit that is sent by an NSI does not include information for the postcode, this missing information is not updated with CDP data for the same reference year, even if the data retrieved from CDPs include such information for the particular unit concerned.

6.2. UCI, GGH, GDC concepts

124. The **global group head (GGH)** is the legal unit at the top of the chain of control for an enterprise group. This definition has an administrative aspect and is defined by the legal structure of the enterprise group.

125. The **global decision centre (GDC)** of an enterprise group is the legal unit in which strategic decisions at enterprise group-level are taken.

126. The **ultimate controlling institutional unit (UCI)** is an institutional unit, proceeding up a foreign affiliate's chain of control, which is not controlled by another institutional unit.

127. In [Regulation \(EC\) No 2223/96 on the European system of national and regional accounts](#), 'control over a corporation is defined as the ability to determine general corporate policy by choosing appropriate directors, if necessary' ^(?).

(?) Annex A [2.26].

128. The country of ultimate control is the country of residence of the ultimate controlling institutional unit, or group of units acting in concert. The concept of control applied in the EGR is identical to the concept applied in FATS as defined in the EBS Regulation. Enterprise group structures are built using control relationships (more than 50 % of ownership), indirect control relationships and minority ownership relationships (up to 50 % of ownership). Enterprise groups are composed of subsidiary-parent control relationships linked by direct or indirect control relationships.

129. The EGR defines the **relationship between the GGH and UCI** as follows.

- If the ultimate **controlling unit of the MNE group is a legal unit**, then the UCI is equal to the GGH.
- If the ultimate **controlling unit of the MNE group is a natural person not engaged in economic activity, a family, a group of natural persons, a state or a government**, only the country code of the UCI is included in the EGR, without a LEID number. The country code of the UCI in the EGR is the same as the country of the UCI in FATS.

130. Defining the **GDC in general cases: in most cases, the GGH is the GDC of the enterprise group**, irrespective of the size, country code or legal form of the GGH.

131. Defining the **GDC in particular cases:** special treatment is required for those cases when it can be identified and proven that the legal unit at the top of the chain of control, the GGH, is not involved in enterprise group-level strategic decisions and a different GDC can be identified.

132. The delineation of the following cases are defined in the recommendations manuals for [business registers](#) and for [FATS](#):

- natural persons and families that are engaged in an economic activity;
- legal units in tax havens, in offshore financial centres, special-purpose entities (SPEs), non-profit institutions;
- dual-listed companies;
- joint ventures; and
- multiple minority ownership.

133. The starting point for any of these particular cases is always the top of the chain of control. In every case, **the process starts with the examination of the legal unit at the top of the chain of control. If**

this unit is not recognised as the GDC of the enterprise group, the next controlling unit downwards in the chain of control should be examined. The final decision regarding which unit is the GDC is, to some degree, subjective and requires manual investigation.

134. Possible criteria to determine the GDC are:

- where sufficient resources are available for global strategic decisions;
- where the headquarters are located;
- where the board meets;
- the main contact address for the enterprise group;
- where the companies of the enterprise group are listed;
- the country of the currency used for the consolidated accounts.

135. Where to find information that may help determine the GDC?

- Institutional websites: contact section, annual report, corporate governance, investor' relationships.
- (Economic) information on the internet other than on institutional websites (for example, corporate information pages, company profiles).

136. A different GDC can be assigned in cases when the GGH is clearly not the GDC. The cases outlined above do not require, *de facto*, the selection of a different GDC.

137. **Natural persons and families.** Natural persons and families can be the GDC of enterprise groups if they are engaged in an economic activity in their own right; in these cases, they are identified within the EGR as the legal unit. If a natural person or family engaged in an economic activity is not involved in global strategic decisions, then the GDC should be assigned to a different unit.

- **Practical implementation in the EGR:** the EGR IS does not register natural persons or families which are not engaged in an economic activity, as they are not identified by NSIs and CDPs. When data on natural persons or families not engaged in economic activity that control enterprise groups are processed in the EGR, only the residence country code of the UCI for the enterprise group is included within the GEG data file. The enterprise group structure does not include any identification information on the natural person or family, only the country code of residence of the UCI.

138. **Units in tax havens, special-purpose entities, non-profit institutions.** As a general principle, these units should not be considered as GDCs. Units without a substantial physical presence or without significant economic activities are not able to be engaged in global strategic decisions⁽⁸⁾. The GDC should be the unit at the next level of the enterprise group structure which forms the real decision centre of the enterprise group. This special case could be applied for empty shell units located in tax havens and offshore financial centres, for empty special-purpose entities and for non-profit institutions (for example, foundations or trusts) which are at the top of an enterprise group's legal structure.

- **Practical implementation in the EGR:** these units mostly are registered in EGR, and they are visible in the group tree structure. To treat these cases in the EGR, the analysis should start at the top level of the tree structure. If the unit at that level is not the GDC, then units at the next level of the chain of control should be examined so as to assign the GDC to the correct unit.

139. **Dual-listed companies.** These companies are registered in two countries. They have two legal structures. When a dual-listed company presents itself as a single entity and global strategic decisions are taken by one unit, a single GDC can be identified. The principal factor to be considered is to identify the location of the legal unit where the strategic decisions are made.

- **Practical implementation in the EGR:** only a few dual-listed companies are registered in the EGR. These structures are initially presented as two separate enterprise groups; control relationships do not link their dual structures. In order to assign one GDC, it is necessary to link the dual-listed structures through an indirect relationship between the two GGHs. After the creation of such a link, a single GGH and GDC is assigned and included in the EGR.

140. **Joint ventures.** These are units whose ownership is split, for example, as two equal parts (a 50 %/50 % split), or into three equal parts of 33 %, and so on. If it is possible to identify a dominant partner among the controlling units of a joint venture, this partner should be considered as the UCI, GGH and/or GDC. However,

⁽⁸⁾ SPEs are, in general, managed by employees of another corporation which may or may not be related. SPEs pay fees for services that are provided to them and in turn charge their parent or other related corporation a fee to cover their costs.

by their very nature, it is usually difficult to identify a dominant partner when analysing joint ventures. For cases, when no dominant partner can be identified, simple rules should be used to define the UCI, GGH and/or GDC of the enterprise group.

- In the case of no dominant partner between one foreign and one resident controlling unit, the resident partner is given priority; this unit should be included as the UCI, GGH and/or GDC in the EGR.
 - If a joint venture is controlled only by foreign partners and one of them is from an EU Member State or an EFTA country, this European controlling unit should be assigned as the UCI, GGH and/or GDC. In the case that only controlling units exist that are neither from EU Member States nor from EFTA countries, then the decision on the UCI, GGH and/or GDC should be taken at national level by the compiling statistical authority. In the case that only European foreign controlling units exist, then the decision on the UCI, GGH and/or GDC should be taken involving those NSIs who are concerned.
 - **Practical implementation in the EGR:** if two (or more) parents belong to the same enterprise group, the consolidation algorithm of the EGR keeps the units in the same enterprise group structure, even without a 50 %+ relationship; no action is required in the EGR. However, in the EGR these units tend to be unlinked, as two 50 % relationships are not sufficient to include the joint venture units in any enterprise groups of the parents.
 - **Practical implementation in the EGR:** to assign the selected GGH and/or GDC, it is necessary to link the structures together; this link should be an indirect relationship between the joint venture and the GGH and/or GDC.
141. **Government units.** There are numerous cases of units controlled by government units. The question that is raised is whether or not these units are all part of an enterprise group controlled by a government unit. Government units, for example, ministries and agencies should not be treated as the GGH of any MNE group. These enterprise groups should be split into different enterprise groups, the government unit should be considered as the UCI and only a country code indicated in the EGR, while the GGH should be the legal unit at a lower level of the corporate structure. In the case of several legal units at the lower level, enterprise groups should be split, and the government body should be repeated for each MNE group under the UCI reporting only the country code of government body.
- **Practical implementation in the EGR:** government units should not be included in the EGR IS. To treat these cases in the EGR, links to government units should be removed in the EGR IM. Using this solution, the enterprise groups are split into different enterprise groups and the government units are represented under the UCI reporting only the country code of the government body.
142. **Multiple minority ownership.** There are units in the EGR which do not have any upward control relationships as all of their upward relationships are 50 % or below, but they are controlled by a group of units acting in concert. According to the EBS compilers' manual for FATS, these units are relevant for FATS; as such, they should also have a residency country code of the UCI in the EGR, as they are controlled by a group of units acting in concert, even if no majority shareholdings exist. If effective minority control can be proven, the UCI should be attributed to the country where the effective minority controller is resident. In cases of equal shareholdings, or for shares added up by country, the procedure for joint ventures should be followed. In cases when more than one parent unit from an EU Member State and/or EFTA country is involved, coordination between the relevant NSIs is required.
- **Practical implementation in the EGR:** if two or more parents belong to the same enterprise group, and their combined share is above 50 %, the consolidation algorithm of the EGR keeps the units in the same enterprise group structure, even without a 50 %+ relationship; no action is required in the EGR. If minority control can be proven, or a decision on the country that controls the largest proportion of the shares can be taken, then that country should be considered the UCI country. This should be reported in the GEG data file.

6.2.1. Inward FATS (IFATS) / outward FATS (OFATS)

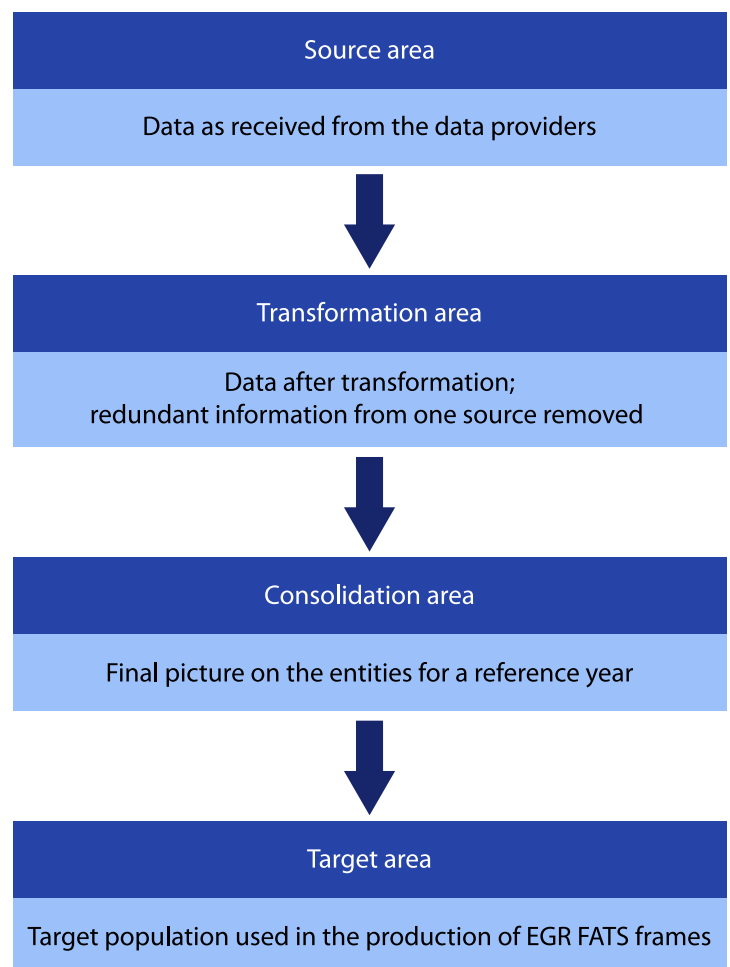
143. Inward and outward FATS populations are based on the unit of control. To determine such control, the **ultimate controlling institution unit (UCI)** concept is used.
- Inward FATS describe the activity of foreign affiliates resident in the compiling economy (when the UCI is foreign).
 - On the other hand, outward FATS describe the activity of foreign affiliates abroad controlled by the compiling country (where the UCI is resident).
 - Finally, the total FATS population includes all enterprises belonging to MNE groups present in the country.
144. If the UCI is not a different institutional unit from the GGH, then the **GGH is the unit at the top of the enterprise group and thus corresponds to the UCI**.

6.3. Data sources

145. NSIs send data to the EGR CORE system on legal units, relationships, enterprises, links between enterprises and legal units, and enterprise groups. Additional information is retrieved from CDPs (legal units, relationships and enterprise group data).
146. **Legal units:** NSIs send data to the EGR CORE system on **resident legal units** only. The legal units for which information is sent by NSIs are members of MNE groups or they are linked to MNE group members through minority relationships.
147. Data are retrieved from CDPs for the EGR concerning legal units for all countries. For the EGR IS, NSIs send identification data on all incorporated resident legal units, among which all resident legal units which can belong to MNE groups (full authentic store NSIs in the EGR IS) or resident legal units which NSIs know are members of MNE groups (partially authentic store NSIs in the EGR IS).
148. **Relationships:** NSIs send data to the EGR on resident and cross-border relationships for the population of legal units. Relationships can be either control relationships (more than 50 % of the voting power) or minority relationships (up to 50 % of voting power). As for NSIs, data retrieved from CDPs for the EGR concern both control and minority relationships.
149. **Enterprises:** NSIs send data to the EGR on resident enterprises which belong to resident legal units. Data retrieved from CDPs concern enterprise-type information (for example, on employment or turnover) for legal units. From these data from CDPs, enterprises are automatically created by the production system and assigned data based on the legal units' data.
150. For EU Member States and EFTA countries, data on enterprises are not automatically created by the production system when information is solely based on the NSIs input data. The EGR system creates reports for missing enterprise data; this can happen when information is retrieved from CDPs on legal units in EU Member States and EFTA countries, or when other NSIs (other than from the compiling country) refer to a legal unit from the EGR IS and a light legal unit is created in the EGR.
151. **Enterprise – legal unit links:** NSIs send information to the EGR on links between enterprises and legal units. For EU Member States and EFTA countries, enterprises are not created using data retrieved from CDPs. For other countries, data retrieved from CDPs for legal units are used to create enterprises, in a one-to-one relation.
152. **Enterprise group data:** NSIs send consolidated data on enterprise groups (for example, consolidated employment or turnover) and data on other characteristics (for example, a group's name or its GDC). NSIs should update group data for enterprise groups when the GDC of the group is in the NSI's country. Consolidated data are retrieved from CDPs for a limited number of enterprise groups.
153. Data sent by NSIs to the EGR are validated using Eurostat services that support the automation of the data validation process (STRUVAL and CONVAL). Data retrieved from CDPs are validated separately using similar validation rules. Compulsory fields, values of code lists, and cross dependencies between variables are checked. Only files with a valid structure and content are imported. NSIs are informed if errors are detected, and they are requested to resend the entire file.
154. Once validated and imported, data are stored in the EGR in four distinct areas – source, transformation, consolidation and target – that refer to four different stages of data processing for the EGR.

155. **Source area:** the EGR keeps – in the source area – a copy of all validated data files after they have been imported. The data files are identified with a dataset ID. In the source area, it is possible to have multiple records referring to the same entity in the same reference year if multiple data files have been loaded. NSIs send data in a standard format, as required by the EGR system. NSIs perform the necessary transformations when they extract and process their EGR input files from their national register. For example, NSIs should standardise the names and addresses to the EGR's formats and/ or they should transform codes such as those for the legal form or activity status so that they match the EGR coding system. CDP data are stored in the source area with some (predefined) codes, for example, the legal form, business register code, or national ID number transformed into the EGR coding system.
156. **Transformation area:** source data files are loaded to the EGR input area. These data files are automatically transformed when loaded in the transformation area. Multiple records referring to the same entity in the same reference year are merged for each source. The resulting files have a unique record for each combination of entity, reference year and source. In the transformation area, all legal units and relationships are identified in the EGR IS. The transformation area is the location where the standardised records wait for further processing in the consolidation area.
157. **Consolidation area:** in the consolidation process, all the data from the different data providers are combined to create a final dataset. The consolidation area is the place where data for legal units, relationships, enterprises, control clusters and enterprise groups are stored after processing. During the consolidation process, the preferred record is chosen based on a set of rules and the **priority order** of data sources. At the end of the process, the EGR consolidation area contains the final set of information for each individual reference year.

158. **Target area:** in the frame creation process, the EGR generates frames used by FATS based on their specific requirements. This procedure involves selecting the target population from the data stored in the consolidation area, which is then copied to the **target area**. Once the target population for the frame is imported into the target area, the frame creation process commences. Upon completion, the frame data become accessible in the EGR FATS online interface. This interface serves as a comprehensive online tool for browsing, comparing, and downloading data related to the initial, preliminary, final, or historical populations within the EGR. Its design is intended to streamline the production of FATS.



6.4. Data transformation

6.4.1. Legal units in the transformation area

159. Information on legal units sent by NSIs is **verified** in the EGR IS using their LEID number as follows:
- LEID verification, if the LEID is present in the EGR IS or not,
 - LEID verification, if the LEID is present in the national group head (NGH) field or not.
160. When information is sent in the LEU file for legal units that are not in the EGR IS, the EGR system rejects processing the LEU file. The related records should be removed to process the file or the LEID number(s) can be corrected. LEID numbers can be incorrect due to a format/coding error or if the legal unit is missing from the EGR IS.
161. When invalid LEID numbers are present in the NGH field, the EGR system rejects the processing of the LEU file. The values should be amended with a valid LEID number or removed.
162. When an LEU file contains changes, for example, a different name, address, or (activity, enterprise or legal unit) status code compared with that used in the EGR IS, the EGR IS is updated.
163. After linking to the EGR IS, the LEU file proceeds to the EGR transformation area. All information on legal units from NSIs proceed to the transformation area.
164. **CDPs data files:** legal units are identified in the EGR IS. The identification is done in multiple steps, one matching action after the other: first on the national ID, after that, on the CDP ID, then on the name, country, city, address, and finally, on the name and country. After the identification process has been attempted, CDP records are classified as follows: identified, open for identification, or not identified.

6.4.2. Relationships in the transformation area

165. No transformations are carried out on NSI datasets in relation to the codes for relationships. When needed, percentage values are transformed using the CONVAL service ⁽⁹⁾.

⁽⁹⁾ See details in [Subchapter 5.4](#).

166. LEID numbers sent in the relationship files are linked to data in the EGR IS. When one or both LEID numbers in a relationship (subsidiary and parent) are not present in the EGR IS, the EGR system rejects the processing of these relationships (allowing other records to be processed); reports from the EGR provide details of the relationships that were rejected. LEID numbers can be incorrect due to a format/coding error, or the legal unit can be missing from the EGR IS.
167. When both LEID numbers in a relationship (subsidiary and parent) are present in the EGR IS, those relationships are marked as valid and the data proceed to the transformation area.
168. Duplicate information sent by an NSI on one relationship does not reach the transformation area.
169. For **CDPs**, the coding used for relationships is transformed to the EGR's standards, for example, codes for percentage values or the type of relationship.
170. CDP information on relationships for subsidiaries and parents (identified with CDP IDs) are linked to legal units in the transformation area. The linking is done on CDP IDs only. When both subsidiary and parent of a relationship are successfully identified in the transformation of legal units – which is carried out before the transformation of relationships – the relationship is processed and can proceed to the transformation area.
171. When the subsidiary and/or the parent are unsuccessfully identified in the transformation of legal units, the relationship does not proceed to the transformation area.
172. Cases when data on relationships do not proceed to the transformation area include:
- when the subsidiary and/or the parent is not present in the transformation area;
 - duplicate information was retrieved from CDPs for a single relationship.

6.4.3. Enterprises and their links to legal units in the transformation area

173. **NSI data files:** LEID numbers for the legal units are linked to the EGR IS. When legal units are reported in the ENT file and these are not in the EGR IS, the EGR system rejects the processing of the ENT file. In such cases, the records are removed from the file to allow the remaining records to be processed, while NSIs are informed about any legal units missing from the EGR IS.

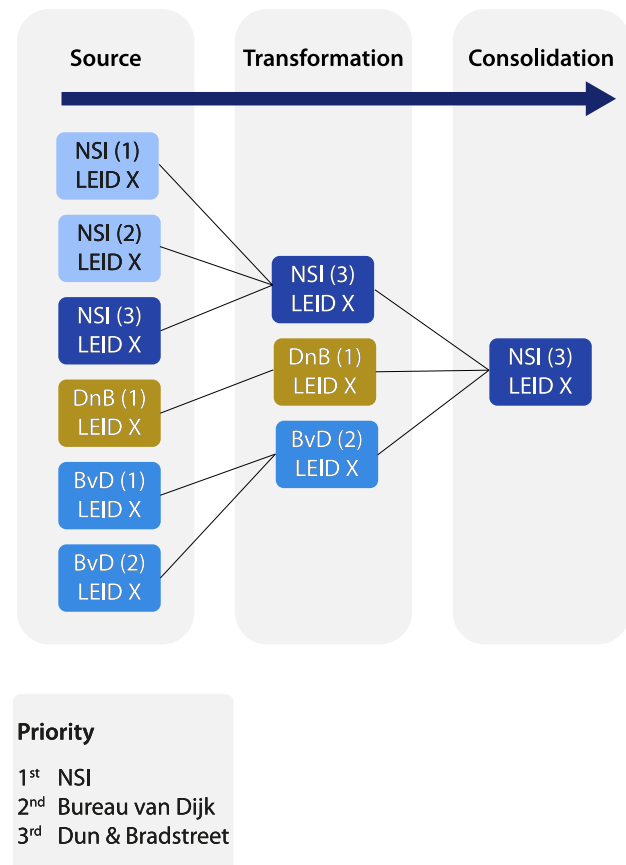
174. After successfully linking enterprise records to the EGR IS and identifying links between enterprises and legal units, the ENT file proceeds to the EGR transformation area. All information on enterprises from NSIs proceeds to the transformation area.
175. **CDPs data files:** data retrieved from CDPs do not include information on enterprises; the data only include enterprise-type data for legal units. For EU Member States and EFTA countries, enterprises are not created within the EGR from CDP data. For countries outside both the EU and EFTA, enterprises are created from CDP data for legal units as part of the consolidation process. As such, there is no CDP information on enterprises within the transformation area.

6.5. Consolidation process

176. The consolidation area is the place where data for legal units, relationships, enterprises, control clusters, and enterprise groups are stored after processing. During the consolidation process, the preferred record is chosen based on a set of rules and the priority order of data sources. At the end of the process, the EGR consolidation area contains the final set of information for each individual reference year.
177. The consolidation process is implemented using the following successive steps:
- consolidation of legal units;
 - consolidation of enterprises;
 - consolidation of relationships;
 - consolidation of links between enterprises and legal units;
 - consolidation of control clusters;
 - consolidation of enterprise groups.

6.5.1. Consolidation of legal units

178. As the first step of the EGR consolidation process, information on legal units from the transformation area is consolidated. Each legal unit has already been identified with a LEID number. In the consolidation process, the EGR selects – for each LEID number – the record with the highest priority. For example, when the same record is available from two CDPs, the legal units of the highest priority data source are retained.
179. After the consolidation of legal units, only one record exists for each LEID number in the EGR consolidation area.



6.5.2. Consolidation of relationships

180. The consolidation process is based – for each subsidiary unit – on the relationships stored within the transformation area. Each subsidiary has already been identified by a LEID number.
181. As a first step, the consolidation process collects all direct relationships for a particular subsidiary and determines which has the highest percentage relationship per parent. The system follows the priority order of the data sources and creates a set of direct relationships. There are checks to avoid any violation of system rules, for example, the consolidated relationships for one subsidiary cannot exceed 100 %.
182. As a second step, the consolidation process assesses indirect relationships for the same subsidiary. Superfluous indirect relationships, when a direct control relationship has already been identified, are discarded. When more than one indirect parent is found, the lower priority source is discarded. At the end of the process, where possible, a set of indirect relationships are created.

6.5.3. Consolidation of enterprises and links between enterprises and legal units

183. As for enterprises and links to legal units (as described in the LEL file), the EGR system gives priority to the highest-ranked source when consolidating. Enterprises are identified through the NSI's identification number (ENT_NSA_ID) and links between enterprises and legal units are identified through a LEID number together with the ENT_NSA_ID number. For both enterprises and their links, data sourced from profilers are considered to have a higher priority than data coming from the business registers of NSIs. As such, in cases when there are duplicate records / conflicting information, data from profilers are given priority. For countries outside both the EU and EFTA, the system creates one enterprise for each legal unit. In the case of duplicate records / conflicting data from CDPs, the legal units of the higher-ranked source are given priority.

6.5.4. Consolidation of control clusters

184. When performing the consolidation of control clusters, the EGR process looks for the following relationships in successive steps.
- **Direct control** – a legal unit directly owns more than 50 % of the voting power of another legal unit.
 - **Consolidated control** – a legal unit fully consolidates the accounts of another legal unit (through accounts).
 - **Indirect control** – a legal unit indirectly owns more than 50 % of the voting power of another legal unit, through subsidiaries.
185. Using first the direct control relationships, then the consolidated control relationships, and finally, the indirect control relationships, the EGR system creates information on control structures for each cluster. One control cluster can include one-to-many legal units from one or more countries.

6.5.5. Consolidation of enterprise groups

186. After the creation of clusters of control, the EGR subsequently creates information for enterprise groups. This is the process step towards the consolidation of enterprise groups. Each new cluster is a new enterprise group. For enterprise groups that already exist (based on the previous EGR cycle), the continuity of enterprise groups is preserved.

6.5.5.1. Continuity algorithm

187. The continuity of information on enterprise groups within the EGR production process allows an enterprise group to be followed over time, to identify any changes to its structure, and to perform longitudinal analyses. Well-established enterprise group continuity contributes to the coherence of the EGR's output over time and supports the EGR's users by making microdata linking a smoother process.
188. The continuity algorithm is based on the enterprise group maintaining its GDC and/or GGH. The algorithm uses five steps:
- **Step 1:** for every newly created enterprise group in the EGR CORE system, or after an update to an existing enterprise group's structure, the algorithm looks in the cluster of GDCs of the final frame for $t-1$. If at least one LEID is found, the algorithm continues with step 2 (and then finishes); otherwise it moves to step 3.

- **Step 2:** any enterprise group that existed in the final frame for $t-1$ is preserved in t when there is a match for the GDC's LEID. The enterprise group in t is assigned with the same GEG_EGR_ID as in $t-1$.
 - In the case of mergers, when in the final frame for $t-1$ there is more than one GDC for an enterprise group formed in t , the GEG_EGR_ID (from $t-1$) of the legal unit with the highest hierarchical level (in the present enterprise group) is selected. This condition will solve most cases, except for those GDCs with the same hierarchical level. To resolve the latter situation, the following conditions are applied:
 - the GEG_EGR_ID is assigned to the one with the largest number of persons employed in $t-1$.
 - the GEG_EGR_ID is assigned to the one with the highest number of legal units within the enterprise group in $t-1$.
 - the GEG_EGR_ID is assigned within the enterprise group existing for the longest period of time.

After finishing step 2, the process is complete.

- **Step 3:** the algorithm looks in the cluster of control, and in case it finds a legal unit as GGH in the final frame of $t-1$, the algorithm moves to step 4 (and then finishes); otherwise continuity is not observed, and the algorithm moves to step 5.
- **Step 4:** the enterprise group is assigned the GEG_EGR_ID of the only GGH that was found in the cluster of control in the final frame of $t-1$.
 - If the cluster of control from the final frame of $t-1$ contains more than one GGH, then the algorithm takes the GEG_EGR_ID of the legal unit with highest hierarchical level (in the present cluster). This condition will solve most cases, except for those GGHs with the same hierarchical level. To resolve the latter, the following conditions are applied:
 - the GEG_EGR_ID is assigned to the one with the largest number of persons employed in $t-1$.
 - the GEG_EGR_ID is assigned to the one with the highest number of legal units within the enterprise group in $t-1$.
 - the GEG_EGR_ID is assigned within the enterprise group existing for the longest period of time.

After finishing step 4, the process is complete.

- **Step 5:** a new GEG_EGR_ID is assigned to the cluster of control.

6.5.5.2. Characteristics of enterprise groups

189. There are three sources for variables of enterprise groups in the EGR:
- GEG data files sent by NSIs, which are stored in the EGR transformation area;
 - GEG data files retrieved from CDPs (which are also stored in the EGR transformation area);
 - data derived by the EGR system based on information for legal units and enterprises which are part of an enterprise group.

6.5.5.3. System derivation of enterprise group variables

190. An **enterprise group EGR ID** is assigned to each enterprise group as a unique identifier by the EGR system. For new enterprise groups, a new sequential number is assigned by the EGR system. Whenever continuity has been preserved for enterprise groups (despite structural changes), the enterprise group's EGR ID is preserved by the system.
191. The **group name** is taken from the name of the legal unit which is registered as the GDC of the enterprise group. The group name is preserved between cycles whenever there is continuity of the enterprise group.
192. The **global group head (GGH)** is the top-most legal unit of the chain of control for the enterprise group.
193. The **global decision centre**, by default, is the same as the GGH of the enterprise group.
194. The **main activity code of the enterprise group** is based on the main activity and employment of the enterprises in the enterprise group. The calculation applies a top-down method, starting at the NACE section level (A, B and so on), going through the division and group levels (2- and 3-digits), to the class level (4-digits).
195. In the calculation, employment figures for all enterprises in the enterprise group are summed within each NACE section; the highest value is used to define the principal activity at the NACE section level¹. Then the 2-digit activity is identified within the section with the highest employment: if more than one section has the highest value, the calculation is performed for both. The calculation continues until the four-digit level of NACE is reached.

196. If employment is unknown for certain enterprises, then zero is used. If at the end of the calculation it is still the case that more than one NACE class has the highest sum of employment, as a technical solution, the lowest NACE code is selected.
197. **Group employment:** employment of the enterprise group is derived by summing the employment of all enterprises which are part of the enterprise group.
198. **Group employment outside both the EU and EFTA:** employment of the enterprise group in countries outside both the EU and EFTA is derived by summing the employment of all enterprises in the enterprise group in countries outside both the EU and EFTA.
199. **Group turnover and total assets:** the system does not derive any information for these variables in relation to enterprise groups; the information is sent in GEG data files.
200. **Web address:** the web address of the legal unit assigned as the GDC is used.
201. **Group description, date of commencement, date of cessation of group:** the system does not derive any information for these variables in relation to enterprise groups.
202. **Date in population:** the date upon which the enterprise group was first identified within the EGR consolidation area.

6.6. Priority order of data sources in the EGR system

203. A predefined order of data sources is required for processing records with conflicting information. The priority order of data sources as used in the EGR is:
1. EGR;
 2. profiler NSI;
 3. business register NSI for a subsidiary;
 4. business register NSI for the parent;
 5. NSI other than in 2, 3 or 4;
 6. CDP (Bureau van Dijk (BvD), Dun & Bradstreet (DnB), others).
204. EGR (ranked 1) is a technical code that gives the EGR team – in exceptional cases – the possibility to modify data with the highest priority. An NSI sending data for subsidiaries (ranked 3) is given priority over an NSI sending data for the parent (ranked 4) when sending data on cross-border relationships. An NSI responsible for the profiling of the enterprise group (ranked 2) has priority over NSIs sending data for subsidiaries or the parent (ranked 3 or 4). Information on relationships is also accepted from NSIs (ranked 5) other than the NSIs carrying out profiling of the subsidiaries or the parent. Information retrieved from CDPs (6) is ranked after information from NSIs and therefore has the lowest priority.
205. In most cases profiling data has priority over the data coming from business registers.
- For legal units, enterprises and their links as well as enterprise group attributes, data coming from profilers is considered to have higher priority than data coming from business registers; in case of conflicting information, data coming from profilers will prevail.
 - In case of cross-border direct relationships, where there are conflicting cases between data from an NSI's business registers and an NSI's profiler data (the ownership relationships cannot exceed 100 %), the profiler data have priority over the business register data.
 - In case of resident relationships, where there are conflicting cases between data from an NSI's business registers and an NSI's profiler data (the ownership relationships cannot exceed 100 %), the business register data have priority over the profiler data.
 - When there are conflicting cases between data from an NSI's business register and an NSI's profiler data of cross-border relationships and the profiler delivers a cross-border indirect relation and the business register delivers a cross-border direct relation, then the business register data have priority over the profiler data.
206. The predefined order of data sources and the authentic store settings of NSIs define how enterprise groups within the EGR are created from information received on legal units and pair-wise relationships.

7. Quality

207. The EGR frame methodology is a set of rules and recommendations for the compilation of the EGR's data. This common set of rules and recommendations is meant to standardise practices across EU Member States and EFTA countries, making their data comparable and making it possible to calculate EU and/or EU-EFTA aggregates.

7.1. The EGR's data quality management

208. The EGR's data quality management consists of a series of check and validations that are implemented during the EGR process.

209. The initial validation of the data is carried out prior to the consolidation process through a set of structural and content validation rules that are part of Eurostat's data validation processes (STRUVAL and CONVAL).

210. A further set of validation rules are applied by the EGR system during the consolidation process (see [Subchapter 6.5](#)).

211. The EGR is intended to be the authoritative source for the EU's and EFTA's globalisation-related statistics and its quality should be ensured to serve user needs. Eurostat performs another set of secondary data validation actions to ensure the EGR final frame in collaboration with NSIs.

212. Eurostat provides support to assist NSIs in checking the quality of their data. The results of secondary data validation actions are provided to NSIs in the form of a report covering potential errors or inconsistencies. NSIs should ensure enough resources are available to address the issues raised (as part of the general implementing act).

213. Eurostat is aware that the number of files and the large volume of records requiring review/validation create a considerable burden for some NSIs and acknowledges that some are not able to respond to all requests. As the EGR is a collaborative project, some inconsistencies only appear after data from different countries have been pooled together; thus, it is essential that the collaboration of NSIs is ensured.

7.1.1. Data quality checks for the EGR IS

214. **Duplicate records** created in the EGR system: this action involves identifying and managing duplicate records in the EGR IS that arise when different LEID/LEU_NAT_ID values are associated with the same LEU_NSA_ID. Each record in the EGR IS has a unique LEU_NAT_ID that is used to derive LEIDs. Unique LEU_NSA_IDs also exist in national datasets. Occasionally, producers in NSIs may send records for a new LEU_NAT_ID using an LEU_NSA_ID that already exists, which can lead to the creation of duplicate records in the EGR IS. To address this issue, duplicate records are identified and brought to the attention of producers so that corrective actions can be taken. This may involve removing one of the duplicates or merging the duplicate records into a single record with a unique LEU_NAT_ID.

215. **Not updated legal units**: this action involves verifying the legal units (LEU) that were not updated in the EGR IS during the current cycle (comparing t with $t-1$). It checks that all NSI resident legal units in the EGR IS are updated every year to ensure the accuracy and completeness of the data. As the EGR IS defines a registry of records that contains only the most updated version of each record, all NSI resident records in the EGR IS should be updated each year. A list of legal units for which information has not been updated is provided to producers along with a request to update their resident legal unit file.

7.1.2. Data quality checks for the EGR CORE system

216. **Inconsistency of legal units' activity status in the EGR IS and the EGR CORE system**: consistency checks are carried out for information on legal units that is sent to / fed into different tools (for example, the EGR IS and the EGR CORE system) as regards their activity status. The purpose of the EGR IS is identification only; it is separate from the EGR CORE system. Thus, NSIs are also expected to send information to the EGR CORE system.

217. **Consistency of the national identifiers**: Eurostat's EGR team checks the consistency of the legal units' national identifiers (NSA_ID), by comparing them in the EGR IS and the EGR CORE system. Additionally, data

identifiers are compared with the previous year's EGR frame.

218. **Incomplete coverage of the records in the LEU and ENT files:** Eurostat's EGR team runs validation checks on the completeness of the files for legal units and enterprises sent by NSIs to the EGR. This is done by comparing the number of records in reference years t and $t-1$. This information is stored in the EGR IM, and each NSI can consult it during the EGR production cycle.
219. **Inconsistencies between data for enterprises and legal units** – several types of inconsistencies can occur:
- duplicated enterprises;
 - active enterprises that are only linked to liquidated legal units;
 - liquidated enterprises that are linked to active legal units;
 - legal units that are not linked to any enterprise.
220. **Light legal units in the consolidation area:** Eurostat's EGR team performs checks on the presence of light legal units (LLEU) in the consolidation area. The NSI for the country of residence of the LLEU is asked to send data for legal units within the LEU file.

7.1.3. Data quality checks for enterprise groups

221. Enterprise group data are sent to the EGR by the NSI where the GDC of an enterprise group is located. A list of enterprise groups that have a GDC located in each country is provided by the EGR team.
222. The secondary validation actions for enterprise groups created within the EGR cover the following cases.
- **Duplicated enterprise groups:** Eurostat detects and retrieves a list of duplicated names for GEGs from the preliminary frame of the EGR. NSIs are requested to validate/confirm the list, and (when

necessary) correct it, merge enterprise groups, or confirm that despite using the same name the enterprise groups are actually different.

- **Check and repair GGH and GDC:** NSIs are asked to clarify and repair records for enterprise groups when the legal unit for the GGH and GDC is not located on their territory. NSIs should link the enterprise group to the correct LEU as GGH and assign the correct GDC.
- **Inconsistencies in the GGH and GDC in the EGR frame compared with information in the data files:** Eurostat provides NSIs with reports, including a comparison of the data available in the preliminary frame and information sent for legal units flagged as GGHs or GDCs.
- **Validation of the largest MNE groups:** the EGR team asks each NSI to verify and correct – when necessary – data for at least the top 10 MNE groups with a GDC on their territory. Eurostat checks MNE group structures for those having a GDC in a country outside both the EU and EFTA, comparing the EGR's data with the EuroStoxx 100 data available on the internet and in the OECD's ADIMA database (web-scraped information on selected large MNE groups).
- **Data comparisons for MNE groups between two cycles of the EGR:** the EGR team compares the numbers of MNE groups and foreign-controlled MNE groups between two cycles of the EGR. In the event that there is a big decrease in the number of enterprise groups observed, those NSIs that are impacted are informed and asked to confirm their data.
- **Change of enterprise group type over the year:** the EGR team identifies any groups that were marked as MNE groups in the frame for reference year $t-1$, but appear as domestic enterprise groups in the frame for reference year t . In these cases, the NSIs concerned are requested to confirm the change and send – when necessary – any missing information to Eurostat.

8. Online applications of the EGR

8.1. The EGR FATS application

223. The EGR FATS application is an online module to browse, compare and download the data of the initial, preliminary, and final or historical population frames included in the EGR ⁽¹⁰⁾.
224. The EGR FATS application provides a means of consulting the data on MNE groups, in other words MNE and foreign-controlled enterprise groups that are stored in the EGR. Users can consult data on enterprise groups, enterprises and legal units, as long as at least one of the legal units concerned is registered in the country where the user is registered.
225. Output data from the EGR's production cycles include information on the characteristics of enterprise groups, individual enterprises in an enterprise group and legal units that form part of an enterprise group.
226. Users can browse the EGR's data, download data files in predefined formats and compare the different annual EGR population frames in statistical tables; these can also be compared with national results available in the national statistical business registers.
227. Download functions are available for the inward FATS population (foreign-controlled enterprises present in a particular country), the outward FATS population (enterprises controlled by an MNE group located in the compiling country) and the total FATS population (all enterprises belonging to MNE groups present in the country). Users are also able to download data concerning individual enterprise groups.
228. A user guide for the EGR FATS application is available through the dedicated [EGR wiki page](#); basic functionalities of the application are explained in a Statistics Explained article about the [EuroGroups register FATS online interface](#).

8.2. The EGR interactive module (EGR IM)

229. The EGR IM is an online application allowing national producers and users of the EGR to browse and modify

data in the consolidation area of the EGR database for a particular reference year. The EGR consolidation area includes information on all legal units and relationships processed within the EGR system. Users can browse this information, while producers can also modify the enterprise group structures, the relationships between enterprise group members and the characteristics of enterprise groups during the EGR production process.

230. The EGR IM displays all successfully consolidated legal units, relationships and enterprise groups in the EGR. The enterprise groups concerned include MNE groups and their legal units, domestic enterprise groups, as well as single legal units (unlinked legal units).
231. The data delivery process from the EGR consolidation area to EGR FATS (target area) is used to filter information on individual enterprise groups only for those cases where information is provided on MNE groups and foreign-controlled groups, where the UCI (natural person, government, etc.) country code is provided; for these cases, the data are forwarded to the EGR frames in the EGR FATS application.
232. The data for an individual enterprise group can be consulted as long as at least one of the legal units concerned is registered in the country where the user/producer is registered.
233. The EGR IM allows users to browse data during and after the final frame is produced; it contains the frame for the current reference year and closed frames from previous reference years.
234. Several types of information can be downloaded, some for data producers and their work during the repair phase, and some for both users and producers.
- Export files from the EGR consolidation area which include all relationships when the parent or the subsidiary is from the country of the requester (*My relationships file = My country file*). The list includes MNE groups ⁽¹¹⁾ as well as unlinked resident legal units.
 - Export files from the EGR consolidation area which include all enterprise groups, when at least one legal unit of the enterprise group is from the country of the requester.

⁽¹⁰⁾ There are two main differences between EGR FATS and EGR IM: the former displays the frame data as consolidated on a specific date and includes MNE data only; for the ongoing reference year, the latter displays daily consolidated data and includes both MNE and domestic groups or unlinked resident legal units.

⁽¹¹⁾ Multinational enterprise groups refer to a) groups where legal units are located in at least two countries and b) single legal units or domestic groups having the ultimate controlling institutional unit outside the host country.

- Export files from the EGR consolidation area which include all enterprise groups. These contain basic information (ID, name, GGH, GDC) on all MNE groups.
- Other files/reports linked to the repair phase of the EGR's data processing, such as a file listing the legal units for which no enterprise is reported, a file with group IDs with SPEs as GGH or GDC, or a file listing the relationships failing the consolidation and the reason for the failure. Based on the quality validation process, other reports can become part of standard exports from the EGR IM.

235. The functionalities of the EGR IM (and the way to use these) are further explained in the user guide available through the dedicated EGR wiki page. Webinars specific to the EGR are organised by the EGR Team to familiarise producers/users with the features of the tool.

8.3. The EGR identification service (EGR IS)

8.3.1. What is the EGR IS?

236. The EGR IS is an online application allowing national producers of the EGR's data to identify legal units; it assigns a unique LEID number to each legal unit.
237. The EGR IS aims to cover all incorporated legal units that can potentially be a parent or a subsidiary. Units such as natural persons engaged in an economic activity on their own right are not incorporated legal units and do not fall within the scope of the EGR IS.
238. The LEID number is assigned by the EGR IS to all legal units within the EGR database. The structure of LEID numbers has been devised by Eurostat specifically for the purposes of the EGR; the number is composed of a two-letter country code, an internal register code and the legal unit's national ID number (assigned by its national business register).
239. The unique identification of legal units is critical for avoiding duplications within the EGR. Any NSIs involved in exchanging data with the EGR should use the unique identification numbers when communicating with the EGR. For instance, when NSIs of the EU Member States inform the EGR of relationships between resident and foreign legal units, both units should be identified with LEID numbers. Proper identification of foreign legal units is a crucial step towards achieving interoperability of national registers.

240. Further details concerning LEID numbers can be found in the subchapter about the [Identification of units](#).

8.3.2. Functionalities of the EGR IS

241. The EGR IS provides a means for retrieving information relating to legal units. In addition to the LEID number, the EGR IS also contains other information serving to identify a particular legal unit, for example, the name and address of the unit and/or other ID numbers. National producers of the EGR can search the EGR IS for legal units using any of these pieces of 'identifying information' and can then download a file with all information relating to that unit.
242. The EGR IS uses predefined configurations for search criteria to determine the way that users can search for LEID numbers in the database. To look for information on resident legal units sent by NSIs, a search can be executed based on a combination of the **country code, national ID number** and its **business register code**.
243. Searches performed on files sent by NSIs for foreign legal units can be executed on multiple variables in the following order:
- search using a combination of the country code, national ID number and its business register code;
 - search on a commercial ID number;
 - search on a combination of the country code, company name, city, postcode, and address details;
 - search on a combination of the country code and company name.
244. For files retrieved from CDPs, the search can be executed on multiple variables in the following order:
- search on a commercial ID number;
 - search on a combination of the country code and national ID number;
 - search on a combination of the country code, company name, city, postcode, and address details;
 - search on a combination of the country code and company name.
245. A user guide is available through the dedicated EGR wiki page, while webinars specific to the EGR are organised by the EGR team to familiarise producers with the main features of the tool. Basic functionalities of the application are explained in a Statistics Explained article about the [EuroGroups register identification service](#).

8.3.3. Sources and updating the EGR IS

8.3.3.1. Statistical business registers held by NSIs

246. The EGR IS uses a database for searching, matching and identifying legal units within the EGR. The database is maintained through data sent by NSIs of the EU Member States and EFTA countries, supplemented by data retrieved from CDPs. The role of NSIs in maintaining the EGR IS varies: in the case of a full authentic store, the NSI sends the whole population of resident incorporated legal units belonging to MNE groups; in the case of a partially authentic store, the NSI sends only a subset of information relating to the known population of resident incorporated legal units belonging to enterprise groups (data sent by the NSI can be supplemented by data retrieved from CDPs). More details can be found the subchapter on the [authenticity of NSIs' data](#).

8.3.3.2. Commercial data providers

247. When the NSI of an EU Member State or EFTA country is a partially authentic store, information concerning new legal units can be sent to the EGR IS by the NSI and can also be retrieved from CDPs. Information already sent by an NSI in relation to a particular legal unit is not overwritten by information on that same unit retrieved from a CDP. Legal units in EU Member States and EFTA countries can be added to the database if data are retrieved from a CDP (on the condition that the legal unit has a valid national ID number).

248. Within the EGR IS, CDPs' are the source of information for legal units outside both the EU and EFTA, as the national business registers only contain information on national legal units. Legal units from countries outside

both the EU and EFTA can be added to the database without a national ID number; in other words, they are not subject to the requirement used for legal units located in EU Member States and EFTA countries. In most cases in fact, the national ID number is missing when these units are registered, and the LEID number is therefore composed of a country code and an 11-digit sequential number.

249. Data from CDPs are used to update the EGR IS with information on legal units. The information retrieved from CDPs is matched, when possible, against the records held by the EGR IS (in other words, to identify which units already have a record, and which are new). For those units for which a record already exists, they are updated with the latest information available; for those units for which no record yet exists, a new record is added to the system. Data are retrieved from CDPs to be fed into the EGR IS on a regular basis. National producers of the EGR can access the EGR IS to search for and download information for those legal units that have been added from commercial sources; this can be done via a built-in web service within the EGR IS. They can then add commercial records for legal units from countries outside both the EU and EFTA to the database at any time.

250. The data in the EGR for legal units from countries outside both the EU and EFTA are sourced from Dun & Bradstreet (a private company), Bureau van Dijk (a private company), and Companies House (an executive agency of the British Government). A number of additional sources have been assessed as potential sources for inclusion in the EGR database, including the Global Legal Entity Identifier Foundation's Global Legal Entity Identifier database and the World Trade Organization's Analytical Database on Individual Multinationals and Affiliates (ADIMA).

9. References

[Regulation \(EU\) 2019/2152 of the European Parliament and of the Council of 27 November 2019 on European business statistics, repealing 10 legal acts in the field of business statistics](#)

[Commission Implementing Regulation \(EU\) 2020/1197 of 30 July 2020 laying down technical specifications and arrangements pursuant to Regulation \(EU\) 2019/2152 of the European Parliament and of the Council on European business statistics repealing 10 legal acts in the field of business statistics](#)

[Regulation \(EC\) No 223/2009 of the European Parliament and of the Council of 11 March 2009 on European statistics and repealing Regulation \(EC, Euratom\) No 1101/2008 of the European Parliament and of the Council on the transmission of data subject to statistical confidentiality to the Statistical Office of the European Communities, Council Regulation \(EC\) No 322/97 on Community Statistics, and Council Decision 89/382/EEC, Euratom establishing a Committee on the Statistical Programmes of the European Communities](#)

[European business statistics methodological manual for statistical business registers – 2021 edition](#); outlining the methodology to be used by NSIs

[European Business Statistics Manual – 2021 edition](#); this manual seeks to serve statistical experts and users alike as a comprehensive reference to the world of European business statistics (EBS)

Further information concerning [methodology](#) and [publications](#) is available on Eurostat's website in the dedicated section for [statistical business registers](#) and on *Statistics Explained*.

10. Glossary

The list of terms used in the European business statistics compilers' manual for EuroGroups register and their definitions are available in similar sections of

- the EGR EuroGroups Register communication space – Glossary – wiki page (login required): <https://webgate.ec.europa.eu/fpfs/wikis/display/EGR/Glossary>
- the European business statistics methodological manual for statistical business registers – 2021 Edition – Glossary: <https://ec.europa.eu/eurostat/web/products-manuals-and-guidelines/-/ks-gq-20-006>

Annex 1. List of variables for resident legal units (input)

Description	Field	Status in EBS Annex IX	Status in EGR
Primary national identifier of the legal unit	LEU_NAT_ID	Mandatory	Mandatory
Secondary national identifier of the legal unit	LEU_NAT_ID_2		
Previous primary national identifier of the legal unit	LEU_PRV_NAT_ID		
Code of the register which provides the primary national identifier	LEU_NAT_ID_NIS_CODE		Mandatory
Code of the register which provides the secondary national identifier	LEU_NAT_ID_2_NIS_CODE		
Code of the register which provides the previous primary national identifier	LEU_PRV_NAT_ID_NIS_CODE		
NSI number of the legal unit	LEU_NSA_ID	Mandatory	Mandatory
LEI number of the legal unit	LEU_LEI_ID		
Economic operators registration and identification (EORI) number of the legal unit	LEU_EORI_ID		
Value added tax number of the legal unit	LEU_VAT_ID	Mandatory ⁽¹²⁾	
Name of the legal unit	LEU_NAME	Mandatory	Mandatory
Address of the legal unit (number and street)	LEU_ADDRESS	Mandatory	Mandatory
Postcode of the legal unit	LEU_POSTAL_CODE	Mandatory	Mandatory
City of the legal unit	LEU_CITY_NAME	Mandatory	Mandatory
State code of the legal unit – applicable only for the United States and Canada	LEU_STATE_CODE		
ISO country code of the legal unit	LEU_COUNTRY_CODE	Mandatory	Mandatory
Reference year of the legal unit's information	LEU_RYEAR		Mandatory
Record confidentiality indicator (can the record be shown)	LEU_CONF_I		Mandatory
Legal status of the legal unit (active, inactive, liquidated)	LEU_STA_CODE	Mandatory	Mandatory
Date of incorporation of the legal unit: date on which a legal person was officially recognised as a legal entity	LEU_DATE_INC	Mandatory	Mandatory
Date of liquidation of the legal unit	LEU_DATE_LIQ	Mandatory	Mandatory
Legal form of the legal unit	LEU_LFORM	Mandatory	Mandatory
Type of legal unit (branch or not)	LEU_TYPE	Conditional	Mandatory

⁽¹²⁾ Failing that, another administrative identity number.

Annex 2. List of variables for foreign legal units (input)

Description	Field	Status in EBS Annex IX	Status in EGR
Primary national identifier of the legal unit	LEU_NAT_ID		
Secondary national identifier of the legal unit	LEU_NAT_ID_2		
Previous primary national identifier of the legal unit	LEU_PRV_NAT_ID		
Code of the register which provides the primary national identifier	LEU_NAT_ID_NIS_CODE		
Code of the register which provides the secondary national identifier	LEU_NAT_ID_2_NIS_CODE		
Code of the register which provides the previous primary national identifier	LEU_PRV_NAT_ID_NIS_CODE		
NSA identification number of the legal unit	LEU_NSA_ID		
LEI number of the legal unit	LEU_LEI_ID		
Economic operators registration and identification (EORI) number of the legal unit	LEU_EORI_ID		
Value added tax number of the legal unit	LEU_VAT_ID		
Name of the legal unit	LEU_NAME	Mandatory	
Address of the legal unit (number and street)	LEU_ADDRESS	Mandatory	Mandatory
Postcode of the legal unit	LEU_POSTAL_CODE	Mandatory	
City of the legal unit	LEU_CITY_NAME	Mandatory	
State code of the legal unit – applicable only for the United States and Canada	LEU_STATE_CODE		
ISO country code of the legal unit	LEU_COUNTRY_CODE	Mandatory	Mandatory
Dun & Bradstreet identification number of the legal unit	LEU_DUNS_ID		
Bureau van Dijk identification number of the legal unit	LEU_BVD_ID		
Reference year of the legal unit's information	LEU_RYEAR		Mandatory
Identification number of the dataset	DATA_SET_ID		
Legal status of the legal unit (active, inactive, liquidated)	LEU_STA_CODE	Mandatory	Mandatory
Date of incorporation of the legal unit: date at which a legal person was officially recognised as a legal entity	LEU_DATE_INC		
Date of liquidation of the legal unit	LEU_DATE_LIQ		
Legal form of the legal unit	LEU_LFORM		
Type of legal unit (branch or not)	LEU_TYPE	Conditional	

LEID numbers – foreign legal units with a known LEID

Description	Field	Status in EBS Annex IX	Status in EGR
LEID number of the legal unit	LEU_LEID		Mandatory

Annex 3. List of variables for the EGR IS feedback (output)

Description	Field
Primary national identifier of the legal unit	LEU_NAT_ID
Secondary national identifier of the legal unit	LEU_NAT_ID_2
Previous primary national identifier of the legal unit	LEU_PRV_NAT_ID
Code of the register which provides the primary national identifier	LEU_NAT_ID_NIS_CODE
Code of the register which provides the secondary national identifier	LEU_NAT_ID_2_NIS_CODE
Code of the register which provides the previous primary national identifier	LEU_PRV_NAT_ID_NIS_CODE
NSA identification number of the legal unit	LEU_NSA_ID
LEI number of the legal unit	LEU_LEI_ID
Economic operators registration and identification (EORI) number of the legal unit	LEU_EORI_ID
Value added tax number of the legal unit	LEU_VAT_ID
Name of the legal unit	LEU_NAME
Address of the legal unit (number and street)	LEU_ADDRESS
Postcode of the legal unit	LEU_POSTAL_CODE
City of the legal unit	LEU_CITY_NAME
State code of the legal unit – applicable only for the United States and Canada	LEU_STATE_CODE
ISO country code of the legal unit	LEU_COUNTRY_CODE
Dun & Bradstreet identification number of the legal unit	LEU_DUNS_ID
Bureau van Dijk identification number of the legal unit	LEU_BVD_ID
Reference year of the legal unit's information	LEU_RYEAR
Identification number of the dataset	DATA_SET_ID
Primary national identifier of the legal unit	R_LEU_NAT_ID
Secondary national identifier of the legal unit	R_LEU_NAT_ID_2
Previous primary national identifier of the legal unit	R_LEU_PRV_NAT_ID
Code of the register which provides the primary national identifier	R_LEU_NAT_ID_NIS_CODE
Code of the register which provides the secondary national identifier	R_LEU_NAT_ID_2_NIS_CODE
Code of the register which provides the previous primary national identifier	R_LEU_PRV_NAT_ID_NIS_CODE
NSA identification number of the legal unit	R_LEU_NSA_ID
LEI number of the legal unit	R_LEU_LEI_ID
Economic operators registration and identification (EORI) number of the legal unit	R_LEU_EORI_ID
Value added tax number of the legal unit	R_LEU_VAT_ID
Dun & Bradstreet identification number of the legal unit	R_LEU_DUNS_ID
Bureau van Dijk identification number of the legal unit	R_LEU_BVD_ID
Reference year of the legal unit's information	R_LEU_RYEAR

Description	Field
Name of the legal unit	R_LEU_NAME
Previous official name of the legal unit	R_LEU_PRV_NAME
Address of the legal unit (number and street)	R_LEU_ADDRESS
Postcode of the legal unit	R_LEU_POSTAL_CODE
City of the legal unit	R_LEU_CITY_NAME
State code of the legal unit – applicable only for the United States and Canada	R_LEU_STATE_CODE
ISO country code of the legal unit	R_LEU_COUNTRY_CODE
Legal status of the legal unit (active, inactive, and so on)	R_LEU_STA_CODE
Date of incorporation of the legal unit: date on which a legal person was officially recognised as a legal entity	R_LEU_DATE_INC
Date of liquidation of the legal unit	R_LEU_DATE_LIQ
Legal form of the legal unit	R_LEU_LFORM
Type of legal unit (branch or not)	R_LEU_TYPE
Record confidentiality indicator (can the record be shown)	R_LEU_CONF_I
Identification number of the dataset	R_DATA_SET_ID
Legal unit identification number of the legal unit	R_LEU_LEID
Source indicator of the LEID record in the EGR IS	R_LEU_LEID_SOURCE_I
Status of the LEID record in the EGR IS	R_LEU_LEID_STATUS
Method used in the identification process	R_IDENTIFICATION_METHOD
Percentage value used for similarity in the identification process	R_SIMILARITY_PERCENT

EGR IS feedback on LEID numbers

Description	Field
LEID number of the legal unit	LEU_LEID
Primary national identifier of the legal unit	R_LEU_NAT_ID
Secondary national identifier of the legal unit	R_LEU_NAT_ID_2
Previous primary national identifier of the legal unit	R_LEU_PRV_NAT_ID
Code of the register which provides the primary national identifier	R_LEU_NAT_ID_NIS_CODE
Code of the register which provides the secondary national identifier	R_LEU_NAT_ID_2_NIS_CODE
Code of the register which provides the previous primary national identifier	R_LEU_PRV_NAT_ID_NIS_CODE
NSA identification number of the legal unit	R_LEU_NSA_ID
Dun & Bradstreet identification number of the legal unit	R_LEU_DUNS_ID
Bureau van Dijk identification number of the legal unit	R_LEU_BVD_ID
Reference year of the legal unit's information	R_LEU_RYEAR
Name of the legal unit	R_LEU_NAME
Previous official name of the legal unit	R_LEU_PRV_NAME
Address of the legal unit (number and street)	R_LEU_ADDRESS
Postcode of the legal unit	R_LEU_POSTAL_CODE
City of the legal unit	R_LEU_CITY_NAME
State code of the legal unit – applicable only for the United States and Canada	R_LEU_STATE_CODE
ISO country code of the legal unit	R_LEU_COUNTRY_CODE
Legal status of the legal unit (active, inactive, and so on)	R_LEU_STA_CODE
Date of incorporation of the legal unit: date on which a legal person was officially recognised as a legal entity	R_LEU_DATE_INC
Date of liquidation of the legal unit	R_LEU_DATE_LIQ
Legal form of the legal unit	R_LEU_LFORM
Type of legal unit (branch or not)	R_LEU_TYPE
Record confidentiality indicator (can the record be shown)	R_LEU_CONF_I
Identification number of the dataset	R_DATA_SET_ID
Legal unit identification number of the legal unit	R_LEU_LEID
LEI number of the legal unit	R_LEU_LEI_ID
Economic operators registration and identification (EORI) number of the legal unit	R_LEU_EORI_ID
Value added tax number of the legal unit	R_LEU_VAT_ID
Source indicator of the LEID record in the EGR IS	R_LEU_LEID_SOURCE_I
Status of the LEID record in the EGR IS	R_LEU_LEID_STATUS

Annex 4. List of variables for legal units and relationships (input)

Legal unit (LEU)

Description	Field	Status in EBS Annex IX	Status in EGR
Frame reference year	LEU_FRAME_RYEAR		Mandatory
LEID number of the legal unit	LEU_LEID	Mandatory	Mandatory
NSA identification number of the legal unit	LEU_NSA_ID	Mandatory	Mandatory
LEI number of the legal unit	LEU_LEI		
Primary national identifier of the legal unit	LEU_NAT_ID	Mandatory	Mandatory
Code of the register which provides the primary national identifier	LEU_NAT_ID_NIS_CODE		Mandatory
Secondary national identifier of the legal unit	LEU_NAT_ID_2		
Code of the register which provides the secondary national identifier	LEU_NAT_ID_2_NIS_CODE		
Previous primary national identifier of the legal unit	LEU_PRV_NAT_ID		
Code of the register which provides the previous national identifier of the legal unit	LEU_PRV_NAT_ID_NIS_CODE		
Name of the legal unit	LEU_NAME	Mandatory	Mandatory
Address of the legal unit (number and street)	LEU_ADDRESS	Mandatory	Mandatory
City of the legal unit	LEU_CITY_NAME	Mandatory	Mandatory
Postcode of the legal unit	LEU_POSTAL_CODE	Mandatory	Mandatory
ISO country code of the legal unit	LEU_COUNTRY_CODE	Mandatory	Mandatory
Country telephone access of the legal unit	LEU_COUNTRY_TEL_CODE		
Telephone number of the legal unit	LEU_TEL_NUMBER		
E-mail address of the legal unit	LEU_EMAIL		
Website of the legal unit	LEU_WEB		
Legal form of the legal unit	LEU_LFORM	Mandatory	Mandatory
Type of legal unit (branch or not)	LEU_TYPE	Conditional	Mandatory
Legal status of the legal unit (active, inactive, liquidated)	LEU_STA_CODE	Mandatory	Mandatory
SPE code of the legal unit (SPE or not)	LEU_SPE_CODE		
SPE code of the legal unit confidentiality indicator	LEU_SPE_CODE_CONF_I		
Date of incorporation of the legal unit	LEU_DATE_INC	Mandatory	Mandatory
Date of liquidation of the legal unit	LEU_DATE_LIQ	Mandatory	Mandatory
5-character code of the NACE Rev. 2 main activity of the legal unit, showing the section letter and the 4-digit class code (such as A0111)	LEU_NACE_CODE		
Main activity confidentiality indicator	LEU_NACE_CODE_CONF_I		
Main activity flag	LEU_NACE_CODE_STA		

Description	Field	Status in EBS Annex IX	Status in EGR
Number of persons employed by the legal unit	LEU_PERS_EMPL		
Number of persons employed by the legal unit confidentiality indicator	LEU_PERS_EMPL_CONF_I		
Number of persons employed by the legal unit flag	LEU_PERS_EMPL_STA		
Indicator as to whether the legal unit is foreign-owned	LEU_FOREIGN_OWNED_I		
Indicator as to whether the legal unit has foreign subsidiaries	LEU_FOREIGN_OWNER_I		
LEID number of the national group head	LEU_NGH_LEID		
Indicator whether the legal unit is GDC in a group or not	LEU_GDC_IND		
Economic operators registration and identification (EORI) number of the legal unit	LEU_EORI_ID		
Indicator whether the legal unit is GGH in a group or not	LEU_GGH_IND		
State name of the legal unit – applicable only for the United States and Canada	LEU_STATE_NAME		
Reference to balance sheet data, to the balance of payments or foreign direct investment register, and to the farm register	LEU_BOP_FDI_ID		
Value added tax number of the legal unit	LEU_VAT_ID	Mandatory ⁽¹³⁾	

⁽¹³⁾ Failing that, another administrative identity number.

Relationship (REL)

Description	Field	Status in EBS Annex IX	Status in EGR
Frame reference year	REL_FRAME_RYEAR		Mandatory
LEID number of the subsidiary legal unit	REL_LEU_LEID	Mandatory	Mandatory
LEID number of the parent legal unit	REL_P_LEU_LEID	Mandatory	Mandatory
Status of the relationship (active, ceased)	REL_STATUS_REL		Mandatory
Type of relationship (control, no control, and so on)	REL_TYPE_OF_REL		Mandatory
Type of ownership (direct or indirect)	REL_TYPE_OF_OWN		Mandatory
Percentage value in the voting power	REL_PERCENT_CONTROL	Conditional	
Percentage value in the shares	REL_PERCENT_SHARES	Conditional	
Start date of the relationship	REL_START_DATE	Conditional	
End date of the relationship	REL_END_DATE	Conditional	
Relationship confidentiality indicator	REL_CONF_I		Mandatory

Annex 5. List of variables for enterprises and links between legal units and enterprises (input)

Enterprise (ENT)

Description	Field	Status in EBS Annex IX	Status in EGR
NSI identification number of the enterprise	ENT_NSA_ID	Partially conditional	Mandatory
Frame reference year	ENT_FRAME_RYEAR		Mandatory
Country code of the enterprise	ENT_COUNTRY_CODE		Mandatory
The start date since when the enterprise exists	ENT_START_DATE	Mandatory	
The end date when the enterprise has ceased to exist	ENT_END_DATE	Mandatory	Mandatory
Name of the enterprise	ENT_NAME	Mandatory	Mandatory
Activity status code of the enterprise	ENT_STA_CODE		Mandatory
Institutional sector code of the enterprise	ENT_INST_CODE	Mandatory	
Institutional sector code of the enterprise flag	ENT_INST_CODE_STA		
5-character code of the NACE Rev. 2 main activity of the enterprise, showing the section letter and the 4-digit class code (such as A0111)	ENT_NACE_CODE	Mandatory	
Main activity flag	ENT_NACE_CODE_STA		
5-character code of the NACE Rev. 2 secondary activities of the enterprise, if any, showing the section letter and the 4-digit class code (such as A0111)	ENT_NACE_CODE_2		
Secondary activities flag	ENT_NACE_CODE_2_STA		
Number of employees and self-employed persons in the enterprise	ENT_PERS_EMPL	Mandatory	
Number of employees and self-employed persons in the enterprise flag	ENT_PERS_EMPL_STA		
Number of employees of the enterprise	ENT_SAL	Mandatory	
Number of employees of the enterprise flag	ENT_SAL_STA		
Number of employees of the enterprise in full-time equivalents	ENT_SAL_FTE		
Number of employees of the enterprise in full-time equivalents flag	ENT_SAL_FTE_STA		
Net turnover of the enterprise	ENT_TURNOV	Mandatory ⁽¹⁴⁾	
Net turnover of the enterprise flag	ENT_TURNOV_STA		
Net turnover of the enterprise currency code	ENT_TURNOV_CUR_CODE	Mandatory	

Description	Field	Status in EBS Annex IX	Status in EGR
LEID number of the legal unit which is the reporting unit of the enterprise for statistics	ENT_REP_LEU_LEID		Mandatory
Size class of the enterprise	ENT_SIZE_CLASS		
EGR identification number of the global enterprise group to which the enterprise belongs	GEG_EGR_ID	Mandatory	

(⁴) Note: for some activities (agriculture, forestry and fishing; public administration and defence, compulsory social security; activities of households as employers; extra-territorial organisations and bodies) this is an optional variable.

Link between legal units and enterprises (LEL)

Description	Field	Status in EBS Annex IX	Status in EGR
NSI identification number of the enterprise	LNK_ENT_NSA_ID	Conditional	Mandatory
LEID number of the legal unit which is part of the enterprise	LNK_LEU_LEID	Mandatory	Mandatory
Frame reference year	LNK_FRAME_RYEAR		Mandatory
The start date from which the legal unit is part of the enterprise	LNK_START_DATE		
The end date until which the legal unit is part of the enterprise	LNK_END_DATE		

Annex 6. List of variables for the global enterprise groups (input)

Description	Field	Status in EBS Annex IX	Status in EGR
EGR identification number of the global enterprise group	GEG_EGR_ID	Partially conditional	Mandatory
Frame reference year	GEG_FRAME_RYEAR		Mandatory
Name of the global enterprise group	GEG_NAME	Mandatory	
3-character code of the NACE Rev. 2 main activity of the global enterprise group, showing the section letter and the 2-digit division code (such as A01)	GEG_NACE_CODE_DIV	Mandatory	Mandatory
Main activity flag	GEG_NACE_CODE_DIV_STA		Mandatory
3-character code of NACE Rev. 2 secondary activities of the global enterprise group, if any, showing the section letter and the 2-digit division code (such as A01)	GEG_NACE_CODE_2		
Secondary activities flag	GEG_NACE_CODE_2_STA		
Number of employees and self-employed persons in the global enterprise group	GEG_PERS_EMPL	Conditional	
Number of employees and self-employed persons in the global enterprise group flag	GEG_PERS_EMPL_STA		
Number of employees and self-employed persons outside both the EU and EFTA in the global enterprise group	GEG_PERS_EMPL_ACT_OUT_EU		
Number of employees and self-employed persons outside both the EU and EFTA in the global enterprise group flag	GEG_PERS_EMPL_ACT_OUT_EU_STA		
Net turnover of the global enterprise group in millions	GEG_TURNOV	Conditional	
Net turnover of the global enterprise group flag	GEG_TURNOV_STA		
Net turnover of the global enterprise group currency code	GEG_TURNOV_CUR_CODE	Conditional	
Total assets of the global enterprise group in millions	GEG_T_ASSET	Conditional	
Total assets of the global enterprise group flag	GEG_T_ASSET_STA		
Total assets of the global enterprise group currency code	GEG_T_ASSET_CUR_CODE	Conditional	
Website of the global enterprise group	GEG_WEB		
Short text description of the global enterprise group	GEG_DESCR		

Description	Field	Status in EBS Annex IX	Status in EGR
LEID number of the global decision centre (GDC) of the group	GEG_GDC_LEID	Mandatory	Mandatory
Country code of the global decision centre (GDC) of the group	GEG_GDC_COUNTRY_CODE	Mandatory	Mandatory
Country code for the residence of the UCI / natural person that controls the global enterprise group	GEG_UCI_RCC	Conditional	
LEID of the GGH	GEG_GGH_LEID	Mandatory	

Annex 7. List of variables for FATS frame (EGR FATS output)

Global enterprise group export file

Description	Field
Frame reference year	FRAME_RYEAR
Frame population version	FRAME_VERSION
EGR identification number of the global enterprise group	GEG_EGR_ID
Name of the global enterprise group	GEG_NAME
LEID number of the GGH	GEG_GGH_LEID
EGR identification number of the GGH	GEG_GGH_EGR_ID
Name of the GGH	GEG_GGH_NAME
Country code of the GGH	GEG_GGH_COUNTRY_CODE
Country code of the GGH in year $t-1$	GEG_GGH_COUNTRY_CODE_T_1
Country code for the residence of the UCI / natural person that controls the global enterprise group	GEG_UCI_RCC
LEID number of the GDC	GEG_GDC_LEID
EGR identification number of the GDC	GEG_GDC_EGR_ID
Name of the GDC	GEG_GDC_NAME
Address of the GDC (number and street)	GEG_GDC_ADDRESS
City of the GDC	GEG_GDC_CITY
Postcode of the GDC	GEG_GDC_POSTAL_CODE
Country code of the GDC	GEG_GDC_COUNTRY_CODE
Country code of the GDC in year $t-1$	GEG_GDC_COUNTRY_CODE_T_1
3-character code of the NACE Rev. 2 main activity of the global enterprise group, showing the section letter and the 2-digit division code (such as A01)	GEG_NACE_CODE_DIV
3-character code of the NACE Rev. 2 main activity of the global enterprise group, showing the section letter and the 2-digit division code (such as A01), in year $t-1$	GEG_NACE_CODE_DIV_T_1
Main activity flag	GEG_NACE_CODE_DIV_STA
3-character code of the NACE Rev. 2 secondary activities of the global enterprise group, if any, showing the section letter and the 2-digit division code (such as A01)	GEG_NACE_CODE_2
Secondary activities flag	GEG_NACE_CODE_2_STA
Number of employees and self-employed persons in the global enterprise group	GEG_PERS_EMPL
Number of employees and self-employed persons in the global enterprise group flag	GEG_PERS_EMPL_STA
Net turnover of the global enterprise group in millions	GEG_TURNOV
Net turnover of the global enterprise group flag	GEG_TURNOV_STA
Net turnover of the global enterprise group currency code	GEG_TURNOV_CUR_CODE

Description	Field
Total assets of the global enterprise group in millions	GEG_T_ASSET
Total assets of the global enterprise group flag	GEG_T_ASSET_STA
Total assets of the global enterprise group currency code	GEG_T_ASSET_CUR_CODE
Number of legal units in the global enterprise group	GEG_N_LEU
Number of enterprises in the global enterprise group	GEG_N_ENT
Number of countries with legal units in the global enterprise group	GEG_N_COUNTRY
Size of the global enterprise group based on the number of employees	GEG_SIZE
Complexity of the global enterprise group based on the number of activities (NACE Rev. 2 classification)	GEG_COMPL
European influence of the global enterprise group based on the number of EU Member States with employment	GEG_EU_INFL
EU indicator of the global enterprise group	GEG_EU_IND
Short text description of the global enterprise group	GEG_DESCR

Enterprise export file

Description	Field
Frame reference year	FRAME_RYEAR
Frame population version	FRAME_VERSION
EGR identification number of the enterprise	ENT_EGR_ID
NSA identification number of the enterprise	ENT_NSA_ID
Name of the enterprise	ENT_NAME
Address of the enterprise (number and street)	ENT_ADDRESS
City of the enterprise	ENT_CITY
Postcode of the enterprise	ENT_POSTAL_CODE
Country code of the enterprise	ENT_COUNTRY_CODE
Activity status code of the enterprise	ENT_STA_CODE
5-character code of the NACE Rev. 2 main activity of the enterprise, showing the section letter and the 4-digit class code (such as A0111)	ENT_NACE_CODE
5-character code of the NACE Rev. 2 main activity of the enterprise, showing the section letter and the 4-digit class code (such as A0111), in year $t-1$	ENT_NACE_CODE_T_1
Main activity flag	ENT_NACE_CODE_STA
5-character code of the NACE Rev. 2 secondary activities of the enterprise, if any, showing the section letter and the 4-digit class code (such as A0111)	ENT_NACE_CODE_2
Secondary activities flag	ENT_NACE_CODE_2_STA
Number of employees and self-employed persons in the enterprise	ENT_PERS_EMPL
Number of employees and self-employed persons in the enterprise flag	ENT_PERS_EMPL_STA
Number of employees of the enterprise	ENT_SAL
Number of employees of the enterprise flag	ENT_SAL_STA

Description	Field
Number of employees in full-time equivalents of the enterprise	ENT_SAL_FTE
Number of employees in full-time equivalents of the enterprise flag	ENT_SAL_FTE_STA
Net turnover of the enterprise	ENT_TURNOV
Net turnover of the enterprise flag	ENT_TURNOV_STA
Net turnover of the enterprise currency code	ENT_TURNOV_CUR_CODE
Institutional sector code of the enterprise	ENT_INST_CODE
Institutional sector code of the enterprise flag	ENT_INST_CODE_STA
EU indicator of the enterprise	ENT_EU_IND
Number of legal units in the enterprise	ENT_N_LEU
Source code of the enterprise	ENT_SRC_CODE
EGR identification number of the global enterprise group to which the enterprise belongs	GEG_EGR_ID
Name of the global enterprise group	GEG_NAME
LEID of the GGH	GEG_GGH_LEID
EGR identification number of the GGH	GEG_GGH_EGR_ID
Name of the GGH	GEG_GGH_NAME
Country code of the GGH	GEG_GGH_COUNTRY_CODE
Country code of the GGH in year $t-1$	GEG_GGH_COUNTRY_CODE_T_1
Country code for the residence of the UCI / natural person that controls the global enterprise group	GEG_UCI_RCC
LEID of the GDC	GEG_GDC_LEID
EGR identification number of the GDC	GEG_GDC_EGR_ID
Name of the GDC	GEG_GDC_NAME
Country code of the GDC	GEG_GDC_COUNTRY_CODE
Country code of the GDC year $t-1$	GEG_GDC_COUNTRY_CODE_T_1

Legal units export file

Description	Field
Frame reference year	FRAME_RYEAR
Frame population version	FRAME_VERSION
EGR identification number of the legal unit	LEU_EGR_ID
LEID number of the legal unit	LEU_LEID
LEI number of the legal unit	LEU_LEI
Primary national identifier of the legal unit	LEU_NAT_ID
Code of the register which provides the primary national identifier	LEU_NAT_ID_NIS_CODE
NSA identification number of the legal unit	LEU_NSA_ID
Value added tax number of the legal unit	LEU_VAT_ID
DUNS identification number of the legal unit	LEU_DUNS_ID
BVD identification number of the legal unit	LEU_BVD_ID
Name of the legal unit	LEU_NAME
Address of the legal unit (number and street)	LEU_ADDRESS
City of the legal unit	LEU_CITY
Postcode of the legal unit	LEU_POSTAL_CODE
State code of the legal unit – applicable only for the United States and Canada	LEU_STATE_CODE
ISO country code of the legal unit	LEU_COUNTRY_CODE
Country name of the legal unit	LEU_COUNTRY_NAME
E-mail address of the legal unit	LEU_EMAIL
Type of legal unit (legal unit or branch)	LEU_TYPE
Legal status of the legal unit (active, inactive, liquidated)	LEU_STA_CODE
Legal form of the legal unit	LEU_LFORM
SPE code of the legal unit (SPE or not)	LEU_SPE_CODE
5-character code of the NACE Rev. 2 main activity of the legal unit, showing the section letter and the 4-digit class code (such as A0111)	LEU_NACE_CODE
Main activity flag	LEU_NACE_CODE_STA
Number of persons employed by the legal unit	LEU_PERS_EMPL
Number of persons employed by the legal unit flag	LEU_PERS_EMPL_STA
Date of incorporation of the legal unit	LEU_DATE_INC
Reference to balance sheet data, to the balance of payments or foreign direct investment register, and to the farm register	LEU_BOP_FDI_ID
Source code of the legal unit	LEU_SRC_CODE
EGR identification number of the enterprise	ENT_EGR_ID
NSA identification number of the enterprise	ENT_NSA_ID
Source code of the link of the legal unit to the enterprise	LNK_SRC_CODE
EGR identification number of the parent legal unit	REL_P_LEU_EGR_ID
LEID number of the parent legal unit	REL_P_LEU_LEID

Description	Field
Level of the legal unit in the global enterprise group	LEU_GLOBAL_LEVEL
EGR identification number of the global enterprise group	GEG_EGR_ID
Name of the global enterprise group	GEG_NAME
LEID of the GGH	GEG_GGH_LEID
EGR identification number of the GGH	GEG_GGH_EGR_ID
Name of the GGH	GEG_GGH_NAME
Country code of the GGH	GEG_GGH_COUNTRY_CODE
Country code of the GGH in year $t-1$	GEG_GGH_COUNTRY_CODE_T_1
Country code for the residence of the UCI / natural person that controls the global enterprise group	GEG_UCI_RCC
LEID of the GDC	GEG_GDC_LEID
Global ultimate Dun & Bradstreet identification number	GEG_GGH_DUNS_ID
EGR identification number of the GDC	GEG_GDC_EGR_ID
Name of the GDC	GEG_GDC_NAME
Country code of the GDC	GEG_GDC_COUNTRY_CODE
Country code of the GDC in year $t-1$	GEG_GDC_COUNTRY_CODE_T_1

Annex 8. List of variables for the EGR consolidation area – EGR IM (output)

All EGR groups file

Description	Field
EGR identification number of the global enterprise	GEG_EGR_ID
Frame reference year	GEG_FRAME_RYEAR
Name of the global enterprise group	GEG_NAME
LEID number of the global decision centre (GDC) of the group	GEG_GDC_LEID
Name of the global decision centre (GDC) of the group	GEG_GDC_NAME
Country code of the global decision centre (GDC) of the group	GEG_GDC_COUNTRY_CODE
Country code for the residence of the UCI / natural person that controls the global enterprise group	GEG_UCI_RCC
LEID of the GGH	GEG_GGH_LEID
Name of the GGH	GEG_GGH_NAME
Country code of the GGH	GEG_GGH_COUNTRY_CODE
Number of legal units in the global enterprise group	GEG_N_LEU
Number of enterprises in the global enterprise group	GEG_N_ENT
Date on which information for the global enterprise group was selected from EGR CORE	GEG_DATE_OF_SELECTION
Type of global enterprise group (MNE for multinational enterprise groups, FC for foreign-controlled MNE groups)	GEG_TYPE

Global enterprise group (GEG)

Description	Field
EGR identification number of the global enterprise	GEG_EGR_ID
Frame reference year	GEG_FRAME_RYEAR
Name of the global enterprise group	GEG_NAME
2-character code of the NACE Rev. 2 main activity of the global enterprise group, showing the 2-digit division code	GEG_NACE_CODE_DIV
Main activity flag	GEG_NACE_CODE_DIV_STA
Number of employees and self-employed persons in the global enterprise group	GEG_PERS_EMPL
Number of employees and self-employed persons in the global enterprise group flag	GEG_PERS_EMPL_STA
Number of employees and self-employed persons outside both the EU and EFTA in the global enterprise group	GEG_PERS_EMPL_ACT_OUT_EU
Number of employees and self-employed persons outside both the EU and EFTA in the global enterprise group flag	GEG_PERS_EMPL_ACT_OUT_EU_STA
Net turnover of the global enterprise group in millions	GEG_TURNOV
Net turnover of the global enterprise group flag	GEG_TURNOV_STA

Description	Field
Net turnover of the global enterprise group currency code	GEG_TURNNOV_CUR_CODE
Total assets of the global enterprise group in millions	GEG_T_ASSET
Total assets of the global enterprise group flag	GEG_T_ASSET_STA
Total assets of the global enterprise group currency code	GEG_T_ASSET_CUR_CODE
Website of the global enterprise group	GEG_WEB
Short text description of the global enterprise group	GEG_DESCR
LEID number of the global decision centre (GDC) of the group	GEG_GDC_LEID
Country code of the global decision centre (GDC) of the group	GEG_GDC_COUNTRY_CODE
Country code for the residence of the UCI / natural person that controls the global enterprise group	GEG_UCI_RCC
LEID of the GGH	GEG_GGH_LEID
Country code of the GGH	GEG_GGH_COUNTRY_CODE
Number of legal units in the global enterprise group	GEG_N_LEU
Number of enterprises in the global enterprise group	GEG_N_ENT
Type of global enterprise group (MNE for multinational enterprise groups, DOM for domestic enterprise group and FC for foreign-controlled MNE groups)	GEG_TYPE
Date on which information for the global enterprise group was selected from EGR CORE	GEG_DATE_OF_SELECTION

Relationship (REL)

Description	Field
Frame reference year	REL_FRAME_RYEAR
LEID number of the subsidiary legal unit	REL_LEU_LEID
LEID number of the parent legal unit	REL_P_LEU_LEID
Status of the relationship (active, ceased)	REL_STATUS_REL
Type of relationship (control, no control, and so on)	REL_TYPE_OF_REL
Type of ownership (direct or indirect)	REL_TYPE_OF_OWN
Percentage value in the voting power	REL_PERCENT_CONTROL
Percentage value in the shares	REL_PERCENT_SHARES
Start date of the relationship	REL_START_DATE
End date of the relationship	REL_END_DATE
Relationship confidentiality indicator	REL_CONF_I
Source code of the relationship	REL_SRC_CODE
EGR identification number of the enterprise group of the subsidiary legal unit in the relationship	REL_LEU_GEG_EGR_ID
Name of the enterprise group of the subsidiary legal unit in the relationship	REL_LEU_GEG_NAME
LEID number of the GGH of the enterprise group of the subsidiary legal unit in the relationship	REL_LEU_GEG_GGH_LEID
Country code of the GGH of the enterprise group of the subsidiary legal unit in the relationship	REL_LEU_GEG_GGH_CC
Date on which information on the relationship was selected from EGR CORE	REL_DATE_OF_SELECTION

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2024 edition

The EuroGroups Register (EGR) plays a central role, contributing to consistent statistical output when measuring global activities of European enterprises that form part of multinational enterprise groups. It contains structural economic information on multinational enterprise groups operating in the European Union and European Free Trade Association area.

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