

Content

0.	Purpose of the Manual	3
1.	Research and development recognised as capital formation	8
2.	Valuation of output for own final use for market producers.....	18
3.	Non-life insurance — output, claims due to catastrophes, and reinsurance.....	19
4.	Weapon systems in government recognised as capital assets	28
5.	Decommissioning costs for large capital assets	32
6.	Government, public and private sector classification.....	34
7.	Small tools.....	38
8.	VAT — based third EU own resource	39
9.	Index-linked debt instruments	40
10.	Central bank — allocation of output.....	42
11.	Land improvements recognised as a separate asset.....	43
12.	Employee stock options (ESOs)	46
13.	Super dividends.....	48
14.	Special purpose entities abroad and government borrowing	49
15.	Head offices and holding companies	50
16.	Sub-sectors of the financial corporations sector (S.12)	52
17.	Guarantees.....	54
18.	Special Drawing Rights (SDRs) of the IMF as assets and liabilities	57
19.	Payable tax credits	58
20.	Goods sent abroad for processing.....	60
21.	Merchanting	62
22.	Employers' pension schemes	65
23.	Fees payable on securities lending and gold loans	66
24.	Construction activities abroad.....	67
25.	FISIM between resident and non-resident financial institutions.....	70
	Annex 1: SNA 2008 — List of issues and clarifications	71