

# Table of contents

Foreword .....	3
Acknowledgements .....	4
1. Introduction .....	7
2. Background information .....	8
3. Legal requirements .....	11
3.1. European statistical law .....	11
3.2. Code of Practice .....	11
3.3. ESA 2010 transmission programme.....	12
4. Data revision and consistency of the accounts .....	14
4.1. Internal consistency of national accounts .....	14
4.2. Consistency with national accounts data used for administrative purposes.....	17
4.3. Consistency with other domains and satellite accounts .....	18
5. Benchmark revisions .....	19
5.1. Scope .....	19
5.2. Definition.....	20
5.3. Recommendations .....	21
5.4. Practical guidelines .....	25
6. Routine revisions .....	28
6.1. Scope .....	28
6.2. Definition.....	29
6.3. Recommendations .....	29
6.4. Practical guidelines .....	33
7. Specific provisions for other ESA 2010 domains .....	38
7.1. Detailed breakdowns and asset tables for national accounts main aggregates .....	38
7.2. Regional accounts .....	39
7.3. Supply and use tables and input-output tables .....	40
7.4. Supplementary table on pension entitlements in social insurance .....	41
7.5. Temporal disaggregation .....	42
7.6. Seasonal adjustment .....	42
8. Metadata and communication on revisions.....	44
8.1. Metadata on revisions .....	44
8.2. Communication of revisions.....	46
9. National revision policies and practices.....	49
9.1. General considerations concerning national revision policies.....	49
9.2. Planning of revisions.....	52

9.3.	Implementation of revisions .....	56
9.4.	Analysis and dissemination of results.....	61
9.5.	Consistency of the accounts .....	62
<b>10.</b>	<b>Eurostat’s revision policy and practices.....</b>	<b>64</b>
10.1.	General principles .....	64
10.2.	Principles related to the data production process .....	65
<b>11.</b>	<b>Quality assessment of revision policy and practice .....</b>	<b>67</b>
11.1.	Overview of the quality reporting and assessment of ESA 2010 data .....	67
11.2.	Quality assessment of the revision policy .....	69
11.3.	Quality assessment of the revision practice.....	69
<b>Annexes</b> .....	<b>.....</b>	<b>73</b>
A.1.	ESA 2010 transmission programme tables .....	73
A2.	List of figures.....	75
A3.	List of tables .....	76
A4.	List of acronyms.....	77