

Annual national accounts - how ESA 2010 has changed the main GDP aggregates

Statistics Explained

Data extracted in January 2015

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The introduction of the [European system of national and regional accounts \(ESA 2010\)](#) has been a major event for the national accounts of the [European Union \(EU\)](#) Member States. The most notable methodological change to key national accounts indicators was the treatment of expenditure on research and development which is now recorded as gross fixed capital formation. A full description of all the changes between ESA95 and ESA 2010 can be found in the [Manual on changes between ESA 95 and ESA 2010](#). The Member States also took the opportunity to rebenchmark their national accounts, review their data sources and introduce new or improved ones. Together with the changes introduced by the methodological update of ESA 2010, this led to — in most cases — significantly higher levels of [gross domestic product \(GDP\)](#), which were presented in a [news release](#) on 17 October 2014.

This article analyses the impact of ESA 2010 revisions focusing on nominal GDP at the European level. Observing the main aggregates of the three approaches used in estimating GDP at market prices, it includes an analysis of the industries which have generated significant revisions to [gross value added \(GVA\)](#), and continues with a similar analysis of the categories of final expenditure and of the components of income.

Background

The level of nominal GDP for [EU-28](#) was revised upwards by 3.7 % for the year 2010. Figure 1 shows revisions to the levels of nominal GDP. This revision was due to two main reasons. The first was the methodological changes introduced in ESA 2010. These increased the level of nominal GDP of the European Union by 2.3 % in 2010. The treatment of research and development and military weapon systems as capital formation were the main methodological drivers for the increase in GDP. Table 1 shows the main ESA 2010 methodological changes that had an impact on EU GDP for the year 2010. The second contributing factor towards the revisions to GDP was statistical improvements such as new and improved data sources. These statistical improvements increased GDP by 1.4 % for the same period.

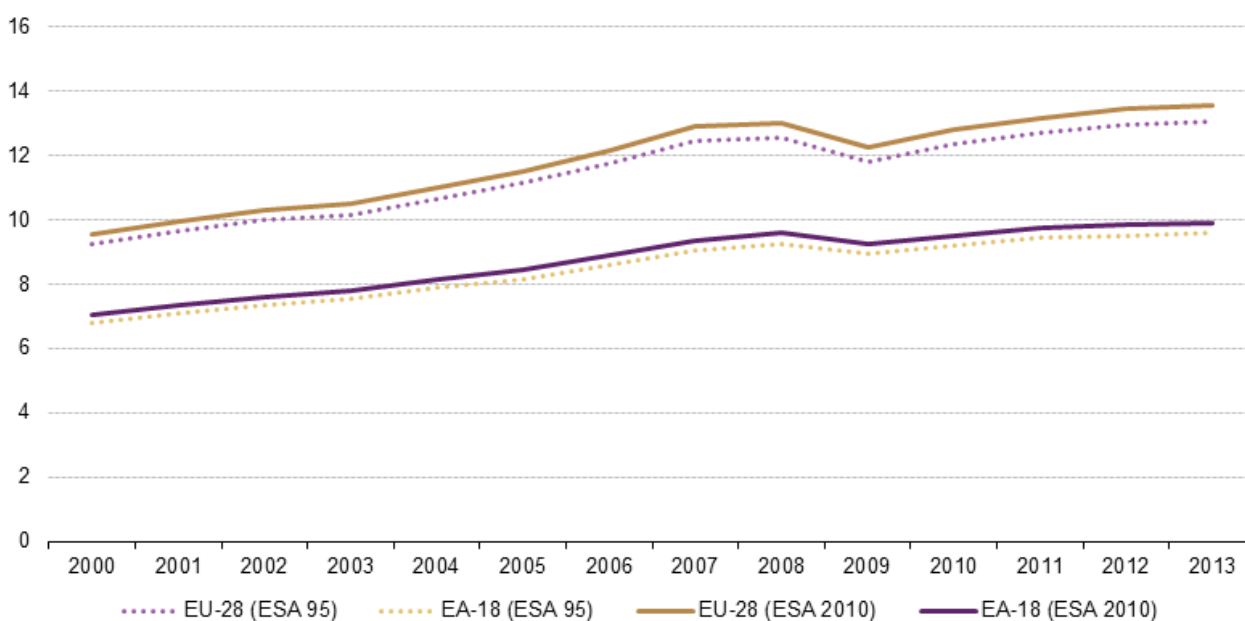


Figure 1: Nominal GDP in trillions of euro, ESA 95 ESA 2010, 2000-2013

	Methodological changes (ESA 2010)	Impact on EU GDP 2010
1	Research and development	1.86%
2	Expenditure on weapon systems	0.17%
3	Inexpensive tools for common operations	0.07%
4	Government, public/private sector delineation	0.06%
5	Employers' pension schemes	0.06%
6	Other methodological changes	0.05%
T	Total	2.27%

Table 1: ESA 2010 - methodological changes

However, history has not been rewritten: data on economic growth are virtually unaffected, as shown in Figure 4. The annual GDP volume growth rates changed only by +/-0.1 percentage points. A more detailed analysis of the impact of ESA 2010 on the main GDP aggregates is presented in the sections below.

Impact on the level and growth rates of EA-18 and EU-28 GDP

As a consequence of the ESA 2010 implementation and the introduction of other statistical improvements, the average annual revision to the levels of GDP in current prices over the period 1997 to 2013 amounted to 3.4 % in

both the [euro area \(EA-18\)](#) and the EU-28. Figure 1 shows the levels of GDP for the euro area and the EU-28 under [ESA 95](#) and ESA 2010 for the years 2000 to 2013.

In 2010, the upward revision in the level of GDP for the euro area and EU-28 was 3.7 %, a bit higher than average.

Figure 2 summarises how the ESA 2010 methodological improvements and the statistical improvements have contributed to the 3.7 % upward revision of the EU-28 GDP in current prices, for the year 2010.

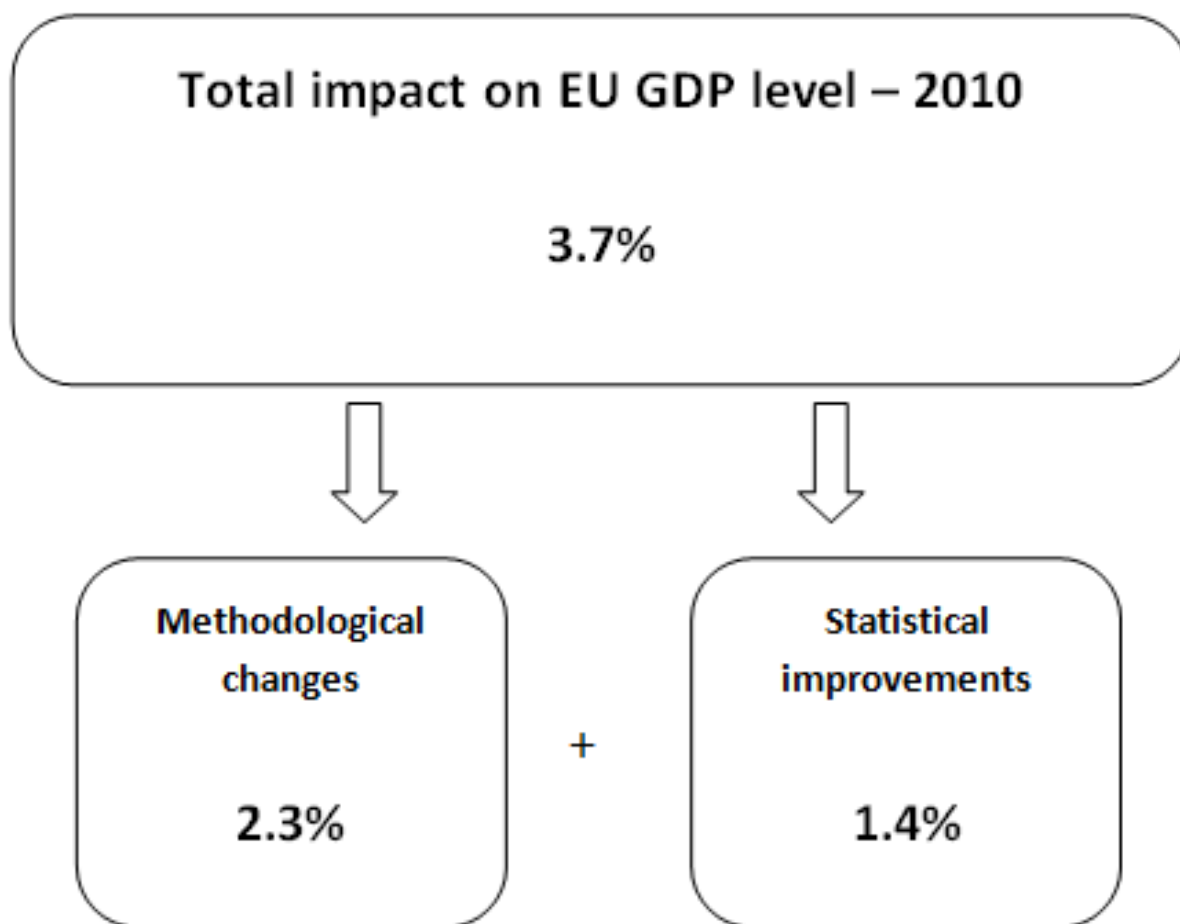


Figure 2: Revisions to EU-28 GDP for 2010

Overall, the methodological changes introduced by ESA 2010 increased EU-28 GDP by 2.3 % and the statistical improvements by 1.4 %. The most significant ESA 2010 methodological changes have been the capitalisation of research and development expenditures and expenditures on weapons systems which revised EU-28 GDP by 1.9 % and 0.2 % respectively.

The revised treatment of small tools, such as saws, spades, knives, axes, hammers and other hand tools, where ESA 2010 eliminated the monetary threshold for the purchase of these items to be recognised as capital expenditure, accounted for a revision of 0.07 % and thus had the third largest methodological impact, while the change to the sector classification of government and the recording of employers' pension schemes revised GDP up by 0.06 % each.

Of the statistical improvements, new and improved data sources had the largest impact and increased EU-28 GDP by 0.5 %. Illegal activities and country specific improvements both led to a 0.4 % increase of GDP. It is important to note that some countries already included some estimates for illegal activities, therefore the 0.4 % revision from illegal activities covers those countries that previously had not included estimates of all the three types of illegal activities or a subset of them, i.e. prostitution, the production and trafficking of drugs and the smuggling of alcohol

and tobacco.

At national level, for 2010, the largest overall revisions to GDP were noted for Cyprus (+9.5 %) and the Netherlands (+7.6 %) while a small negative impact was observed in Latvia (−0.1 %).

Figure 3 shows the impact of methodological changes and statistical improvements on the level of GDP in 2010 as a percentage of the individual 28 Member States' GDP.

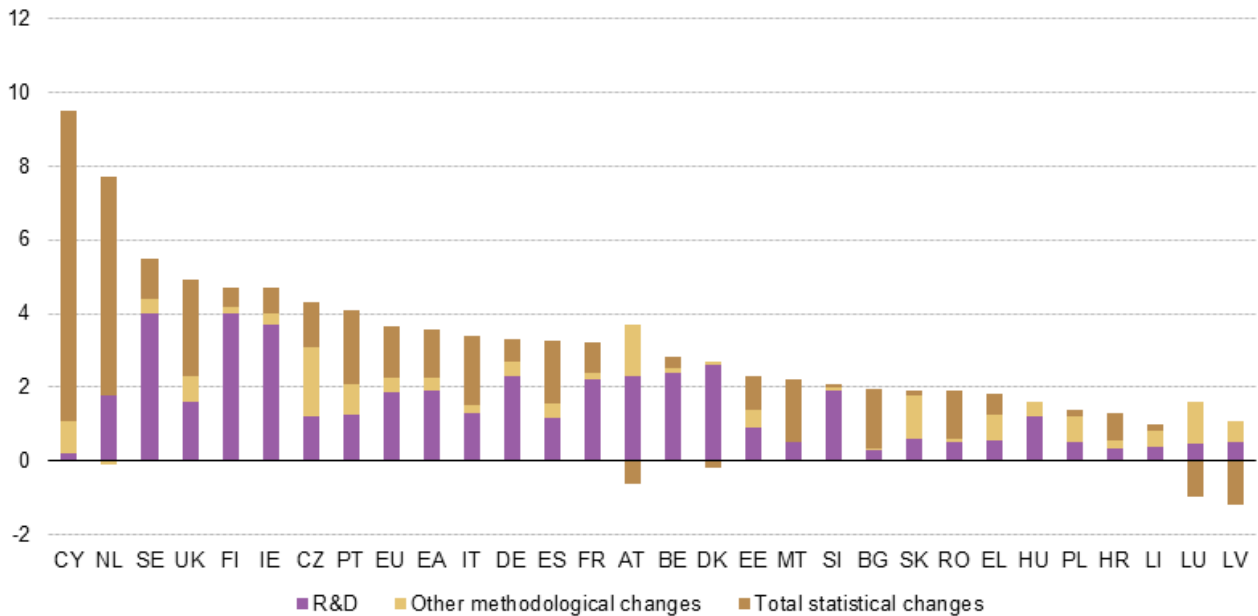


Figure 3: Impact of methodological changes and statistical improvements on the level of GDP, 2010

The largest methodological impacts on GDP levels were noted for Sweden (+4.4 %) and Finland (+4.2 %), of which for both Member States 4.0 % was due to research and development. The smallest methodological impacts were reported by Bulgaria (+0.4 %), Croatia and Malta (both +0.5 %) of which revisions due to research and development contributed between 0.3 % and 0.5 %. The largest impacts from statistical improvements on 2010 GDP levels were registered for Cyprus (8.4 %) and the Netherlands (5.9 %), while negative impacts were noted for Latvia (−1.2 %), Luxembourg (−1.0 %), Austria (−0.6 %) and Denmark (−0.2 %).

Unlike the impact on the levels of GDP, the impact on the growth rates has been almost negligible: the average change in the annual GDP volume growth rates over the years 1997 to 2013 was around +/- 0.1 percentage points for both the euro area and the EU-28. Figure 4 shows revisions to the growth rates of GDP for the euro area and the EU-28 under ESA 95 and ESA 2010.



Figure 4: GDP volume growth rates for EA-18 and EU-28 under ESA 95 and ESA 2010

Revisions by industry

The production approach to GDP measures GDP as the sum of the values added by all activities which produce goods and services, plus taxes less subsidies on products. The value added can be broken down by type of activity or industry. Revisions were analysed at the A*10 NACE Rev. 2 industry breakdown given in Table 2.

A*10		
Seq. No	NACE Rev. 2 sections	Description
1	A	Agriculture, forestry and fishing
2	B, C, D and E	Mining and quarrying; manufacturing; electricity, gas, steam and air conditioning supply; water supply; sewerage, waste management and remediation activities
3	F	Construction
4	G, H and I	Wholesale and retail trade; repair of motor vehicles and motorcycles; transportation and storage; accommodation and food service activities
5	J	Information and communication
6	K	Financial and insurance activities
7	L	Real estate activities
8	M and N	Professional, scientific and technical activities; administrative and support service activities
9	O, P, and Q	Public administration and defence; compulsory social security; education; human health and social work activities
10	R, S, T and U	Arts, entertainment and recreation; other service activities; activities of households as employers; undifferentiated goods- and services-producing activities of households for own use; activities of extraterritorial organisations and bodies

Table 2: A*10 classification of industries

Table 3 shows that, at European level, similar revisions to GVA were observed for the EU-28 (4.0 %) and the EA-18 (3.9 %). Industry groups M to N (6.3 %), L (6.2 %) and J (6.0 %) showed the largest revisions. However, after taking into account the weights of the industries, groups B to E and G to I made the largest contributions to revisions to both the EU-28 and EA-18 GVAs. Finland (15.4 %), Sweden (12.8 %) and Belgium (10.9 %) noted the largest upward revisions to group B to E, while Greece revised downwards by 17.8 %. Cyprus (25.8 %), Germany (13.7 %)

and the Netherlands (13.2 %) recorded the largest revisions to group G to I. The third largest industry group driving revisions to the EU-28 was O to Q where Poland (11.0 %), the United Kingdom (8.0 %) and Spain (7.1 %) recorded the largest revisions. The third largest group driving revisions to the EA-18 GVA was M to N where the Netherlands (25.7 %), Cyprus (23.9 %) and Italy (12.7 %) recorded the largest revisions.

	Total GVA	A	B to E	F	G to I	J	K	L	M to N	O to Q	R to U	
Share in EU-28 GVA	100%	1.6%	19.2%	5.8%	19.0%	5.6%	5.6%	10.8%	10.2%	19.4%	3.5%	
	Percentage revisions											
EU-28	100.0	4.0	1.2	4.2	-1.1	4.1	6.0	-0.5	6.2	6.3	4.1	4.1
EA-18	75.1	3.9	2.7	4.3	-2.3	4.2	6.7	0.9	5.5	6.9	3.3	1.4
Belgium	2.9	3.1	16.8	10.9	0.6	4.3	-1.0	-6.4	-0.3	3.5	0.6	5.6
Bulgaria	0.3	2.3	6.5	-4.5	-0.5	0.7	0.1	4.2	21.6	5.1	0.1	4.5
Czech Republic	1.2	4.8	6.3	5.5	-1.9	0.7	5.5	7.4	24.6	1.7	3.2	-3.3
Denmark	1.8	2.3	0.7	9.2	0.0	-0.5	9.9	1.3	-3.7	5.9	0.7	1.8
Germany	20.2	3.7	-3.6	3.6	-1.5	13.7	13.9	3.8	0.5	0.8	1.3	-5.9
Estonia	0.1	1.4	-0.1	0.8	-0.2	0.1	3.1	7.6	-4.2	5.0	4.3	2.7
Ireland	1.3	4.8	-12.9	5.1	-4.0	2.3	17.5	-0.2	1.9	9.8	4.0	6.9
Greece	1.7	2.3	3.2	-17.8	28.5	-3.3	-23.0	1.1	32.9	-3.4	7.1	-8.4
Spain	8.6	3.7	2.3	7.5	-14.1	-3.6	5.5	-0.2	43.0	-0.2	4.3	15.2
France	15.7	3.4	0.9	9.5	2.9	0.7	7.3	-2.6	0.7	9.5	3.2	-7.3
Croatia	0.3	1.2	0.1	1.8	1.9	1.9	-2.2	-1.2	-7.4	12.0	0.8	12.3
Italy	12.6	3.9	7.9	2.2	-2.8	2.7	0.3	0.0	3.0	12.7	5.0	15.3
Cyprus	0.2	10.3	5.1	0.6	0.2	25.8	1.5	-5.7	14.9	23.9	4.6	8.9
Latvia	0.1	-3.4	-14.0	-1.4	-14.5	-8.7	-1.3	2.6	4.0	-3.6	2.9	8.1
Lithuania	0.2	1.2	1.5	0.4	0.6	0.5	1.2	10.7	3.3	1.1	1.8	1.0
Luxembourg	0.3	0.1	-3.5	1.7	-6.9	-1.9	-5.8	4.3	-8.7	0.3	3.5	9.6
Hungary	0.7	1.8	0.3	1.6	0.4	1.2	4.3	1.1	0.8	5.2	1.5	1.1
Malta	0.1	2.5	2.3	3.5	-1.0	5.2	0.4	11.5	0.1	-1.8	0.8	0.6
Netherlands	4.9	8.3	15.6	-1.9	9.0	13.2	10.5	9.3	-1.9	25.7	5.1	9.0
Austria	2.3	1.6	-3.4	2.3	-1.5	5.7	3.1	-5.9	-3.2	1.7	1.7	1.8
Poland	2.8	1.5	-19.6	4.0	3.7	0.7	3.6	-5.5	-3.7	3.1	11.0	-22.7
Portugal	1.4	4.6	-0.1	-0.6	-2.5	1.1	4.1	0.5	30.6	11.2	4.4	3.3
Romania	1.0	2.3	0.1	0.5	0.4	4.4	31.3	8.1	-1.8	1.9	0.1	3.2
Slovenia	0.3	1.9	-18.8	5.6	-0.1	0.2	2.3	-1.2	1.2	4.5	2.5	1.1
Slovak Republic	0.5	2.2	0.4	1.5	1.6	2.0	1.1	3.0	5.2	0.4	4.6	0.3
Finland	1.4	5.2	-0.4	15.4	0.8	0.5	4.9	-3.9	-0.6	6.5	5.2	1.8
Sweden	2.8	6.2	0.5	12.8	19.9	1.2	7.8	2.1	0.8	1.7	6.0	1.2
United Kingdom	14.2	5.5	4.7	1.8	-0.3	6.5	2.6	-5.3	13.6	5.2	8.0	26.4

Table 3: Percentage revisions by industry and country

At national level, for 2010, the largest overall revisions to GVA were noted for Cyprus (+10.3 %), where industry groups G to I (+25.8 %) and M to N (+23.9 %) recorded the most significant revisions. The Netherlands recorded the second largest revision to GVA of 8.3 %, where industry groups M to N (25.7 %) and A (15.6 %) recorded the largest revisions.

Negative revisions to GVA were observed in Latvia (-3.4 %) where industry groups F (-14.5 %) and A (-14.0 %) recorded the most significant revisions.

Revisions by expenditure component

The expenditure approach to GDP measures the total final expenditures made in either consuming the final output of an economy, or in adding to wealth, plus exports less imports of goods and services. The sum of all the final expenditure components in an economy is equal to GDP.

In ESA 95, final consumption expenditure of households and [non-profit institutions serving households \(NPISH\)](#) accounted for over half of the expenditures in the EU-28 in 2010. This was followed by government final consumption expenditure and [gross fixed capital formation \(GFCF\)](#), which accounted for 22.2 % and 18.5 % respectively of the EU-28 GDP.

The implementation of ESA 2010 and associated statistical revisions increased the proportion of GFCF by 1.7 percentage points to 20.1 % of GDP, in 2010. This was mainly due to the treatment of research and development and military weapons systems, which were recognised as capital formation. Revisions to household and NPISH

final consumption expenditure are mainly due to statistical improvements, such as embedding results from the recent population Census and new household budget surveys.

The ratio of GFCF to GDP shows a consistent average upward revision of 1.6 % for the EU-28 and 1.5 % for the euro area over the period 2000–2013, as is shown in Figure 5. The trend in the investment ratios remains the same.

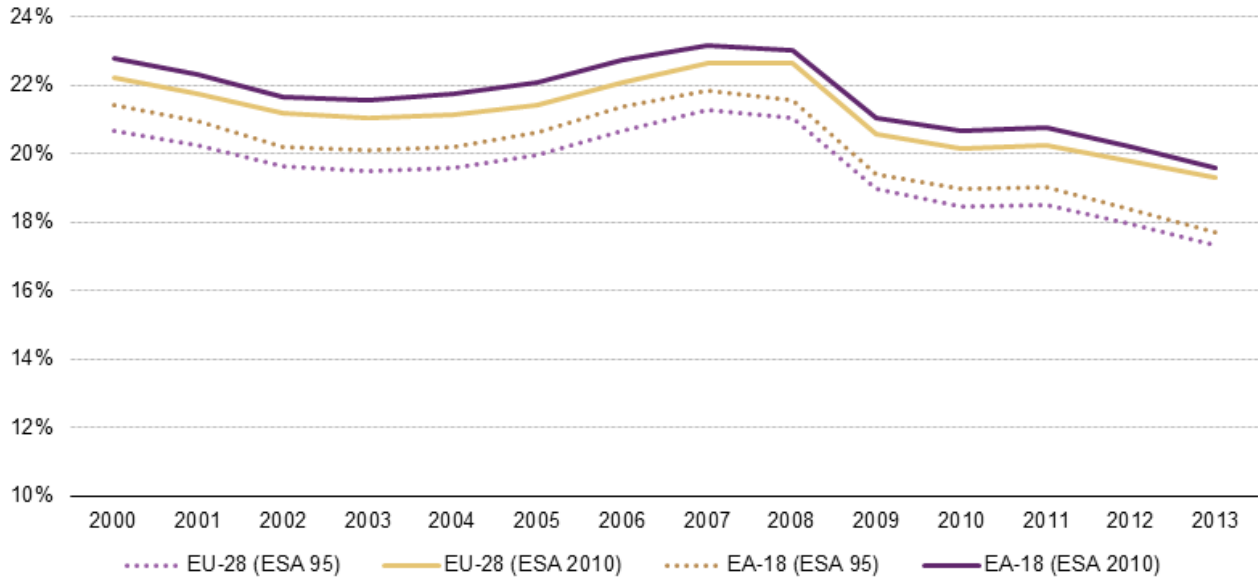


Figure 5: Investment ratios in ESA 95 and ESA 2010

Table 4 shows that, in 2010, the countries with the largest GFCF ratios under ESA 2010 were the Czech Republic (27.0 %) and Romania (25.9 %). The countries with the smallest GFCF expenditure as a percentage of GDP in ESA 2010 for the same period were Ireland (15.8 %) and the United Kingdom (16.1 %).

	GFCF/GDP in per cent (ESA 95)	GFCF/GDP in per cent (ESA 2010)	Difference (percentage points)
EU-28	18.5	20.1	1.7
EA-18	19.0	20.7	1.7
Belgium	20.1	22.3	2.2
Bulgaria	22.8	22.9	0.1
Czech Republic	24.5	27.0	2.4
Denmark	16.9	18.3	1.3
Germany	17.4	19.3	1.9
Estonia	20.0	21.2	1.3
Ireland	12.2	15.8	3.6
Greece	17.6	17.3	-0.4
Spain	22.2	23.0	0.8
France	19.5	22.1	2.6
Croatia	20.8	21.3	0.5
Italy	19.4	19.9	0.5
Cyprus	19.1	21.8	2.7
Latvia	18.2	19.1	0.9
Lithuania	16.3	16.9	0.6
Luxembourg	17.4	16.7	-0.7
Hungary	18.6	20.4	1.8
Malta	19.9	21.4	1.5
Netherlands	17.4	19.7	2.4
Austria	20.2	21.6	1.4
Poland	19.9	19.8	0.0
Portugal	19.6	20.5	1.0
Romania	24.7	25.9	1.2
Slovenia	19.7	21.2	1.5
Slovak Republic	21.0	22.2	1.2
Finland	18.9	21.9	3.0
Sweden	18.0	22.3	4.2
United Kingdom	14.9	16.1	1.2

The largest changes to GFCF to GDP ratio in 2010 were observed for Sweden, Ireland and Finland, by +4.2, +3.6 and +3.0 percentage points respectively, while Luxembourg and Greece recorded negative changes of 0.7 and 0.4 percentage points respectively.

As shown in Table 5, at European level, the expenditure component with the largest revision was GFCF with 12.9 % for the EU-28 and 12.8 % for the EA-18. At national level, for 2010, the largest overall revisions to GFCF were noted for Ireland (35.4 %), Sweden (30.2 %) and Cyprus (24.8 %). Negative revisions to GFCF were observed for Luxembourg (-3.8 %) and Greece (-0.3 %). Household and NPISH final consumption expenditure for the EU-28 was revised by 2.0 % (1.5 % for EA-18). At a national level Cyprus (5.8 %), the Netherlands (5.3 %) and the UK (4.8 %) recorded the largest revisions in 2010. Negative revisions to household and NPISH final consumption expenditure were observed for Greece (-2.8 %), Malta (-0.7 %), France and Estonia (both -0.3 %), Belgium (-0.2 %) and Slovenia (-0.1 %).

		Final consumption expenditure							
		GDP	Households & NPISH	General government	Gross capital formation	of which Gross fixed capital formation	Exports	Imports	
		100.0%	57.2%	21.6%	20.2%	20.1%	38.5%	37.6%	
	Share of EU -28 GDP	Percentage revisions							
EU-28	100.0	3.7	2.0	1.2	11.9	12.9	-2.2	-2.2	
EA-18	74.4	3.6	1.5	0.6	12.7	12.8	-2.7	-3.0	
Belgium	2.9	2.8	-0.2	0.1	15.3	14.0	-1.8	-1.5	
Bulgaria	0.3	2.0	3.5	-0.5	3.5	2.2	-2.1	-0.4	
Czech Republic	1.2	4.3	1.6	0.3	14.3	14.6	3.7	4.0	
Denmark	1.9	2.2	0.8	-2.8	11.4	10.3	0.7	-0.7	
Germany	20.1	3.3	0.7	1.4	16.3	14.3	-8.3	-8.8	
Estonia	0.1	1.2	-0.3	-0.6	7.9	7.7	-1.9	-2.0	
Ireland	1.3	4.3	0.0	1.6	36.4	35.4	0.0	0.5	
Greece	1.8	1.8	-2.8	20.0	-1.8	-0.3	1.2	-0.9	
Spain	8.5	3.4	2.3	-1.2	6.7	7.1	-3.6	-6.1	
France	15.6	3.2	-0.3	-1.2	17.2	16.9	5.2	3.7	
Croatia	0.4	1.3	0.5	1.5	3.3	3.8	-3.8	-3.8	
Italy	12.6	3.5	3.8	0.2	5.9	6.2	-2.0	-1.6	
Cyprus	0.1	9.5	5.8	-0.1	28.2	24.8	24.5	21.1	
Latvia	0.1	-0.1	1.1	-1.4	-2.5	4.6	-1.2	-1.0	
Lithuania	0.2	1.1	0.7	-2.4	5.9	4.9	-2.4	-2.4	
Luxembourg	0.3	0.2	0.6	-1.1	-13.5	-3.8	6.0	5.2	
Hungary	0.8	1.6	0.1	0.3	8.8	11.6	-1.3	-1.1	
Malta	0.1	2.2	-0.7	-0.4	14.6	9.8	72.9	72.9	
Netherlands	4.9	7.6	5.3	0.2	23.6	22.3	-1.6	-3.1	
Austria	2.3	3.2	1.2	8.1	10.7	10.5	-3.8	-1.9	
Poland	2.8	1.5	2.0	3.1	1.5	1.2	-2.8	-1.2	
Portugal	1.4	4.1	3.8	-0.2	8.8	9.2	-0.7	-0.1	
Romania	1.0	1.9	1.3	-0.8	7.0	7.0	-7.0	-4.8	
Slovenia	0.3	2.1	-0.1	0.2	9.6	10.0	-1.6	-1.8	
Slovak Republic	0.5	2.0	1.6	1.2	9.1	7.6	-2.9	-1.4	
Finland	1.5	4.7	0.5	1.1	22.5	21.5	0.3	0.4	
Sweden	2.9	5.5	1.1	-0.4	29.1	30.2	-1.6	-0.8	
United Kingdom	14.2	4.9	4.8	0.0	14.0	13.1	0.0	0.8	

Table 5: Percentage revisions by expenditure component and country

Exports were revised downwards due to two methodological changes introduced by ESA 2010: the treatment of goods sent abroad for processing and the treatment of merchanting.

The revisions are somewhat larger (–2.7 % for exports and –3.0 % for imports) for the EA-18 than for EU-28. The biggest impacts on exports and imports were seen for two small island states: Malta and Cyprus.

Figure 6 shows the contributions to GDP revisions by the main expenditure components for each Member State.

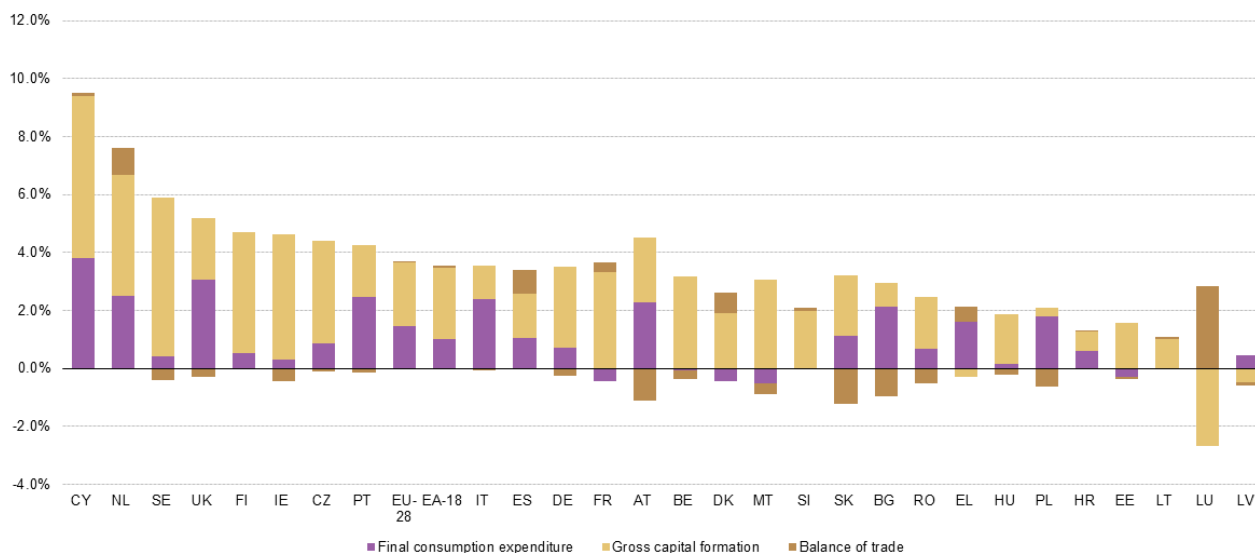


Figure 6: Contributions to GDP revisions by expenditure component for 2010

Revisions to the income components of GDP

Under the income approach, GDP is measured as the total of all incomes earned in the process of producing goods and services plus taxes on production and imports less subsidies. These incomes are broken down by type, i.e. compensation of employment and operating surplus/mixed income. In ESA 95, compensation of employees accounted for just under half of GDP for both the EU-28 and the euro area in 2010, while operating surplus and mixed income accounted for just under 40 % of GDP. For the same period, the implementation of ESA 2010 increased the proportion of operating surplus and mixed income in both the EU-28 and the euro area by 1.7 percentage points.

Gross operating surplus and mixed income is by far the largest income component, contributing 3.2 percentage points of the total GDP revision in 2010 for the EU-28 and 3.1 percentage points for the euro area. This is mainly due to the revised treatment of research and development and military weapons systems, which have been reclassified into capital expenditure. As a consequence of this change, these items are now recorded as GFCF and their value has been deducted from intermediate consumption. This resulted to an increase in GVA. This additional GVA has now been distributed back into the economy in the form of operating surplus for producers.

As shown in Figure 7, gross operating surplus and mixed income recorded the most significant contributions to GDP revisions in 2010 for Cyprus (9.4 %), the Netherlands (6.2 %) and Sweden (5.3 %). Gross operating surplus and mixed income made negative contributions to GDP revisions for the same period in Latvia (–2.3 %) and Luxembourg (–2.1 %).

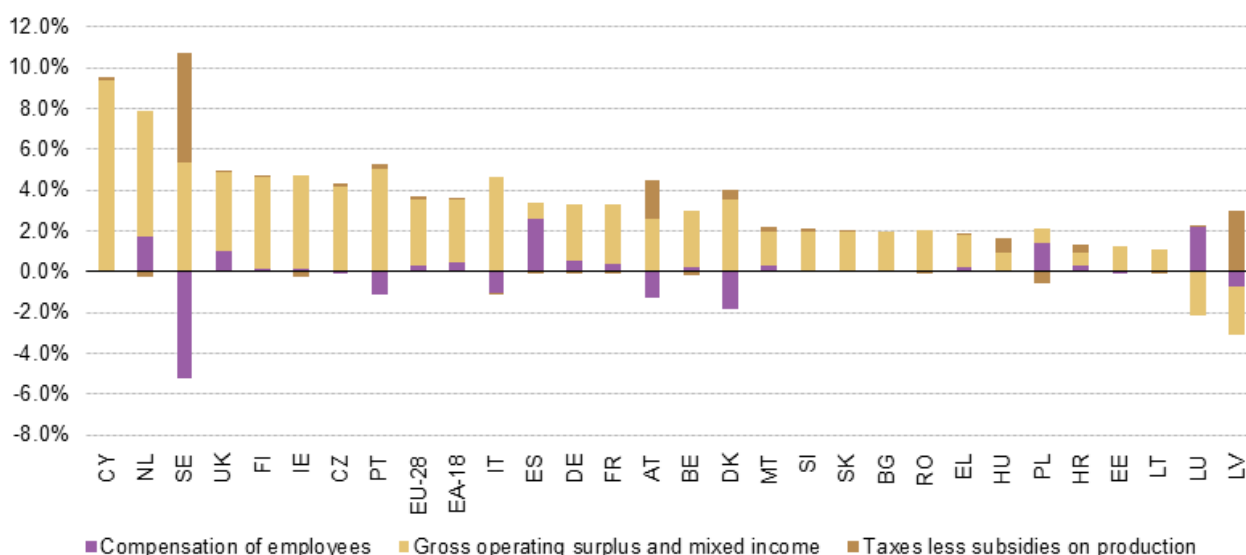


Figure 7: Contributions to levels of nominal GDP by income component in 2010

A significant contribution from taxes less subsidies on production, in the GDP revisions, was observed in Sweden (+5.4 %). This was due to a reclassification of social contributions to payroll taxes.

Data sources

From September 2014 the the ESA 2010 data transmission [Regulation \(EU\) No 549/2013](#) of the European Parliament and of the Council on the European system of national and regional accounts in the European Union, started to apply. This required Member States to transmit their main GDP aggregates based on the [European system of national and regional accounts 2010 \(ESA 2010\)](#) . A new dedicated section for ESA 2010 data has been created in Eurostat's website and dissemination of the main GDP aggregates started in the first week of September 2014.

Additional information on the dissemination of ESA 2010 data is available in the database [section National accounts \(ESA 2010\) \(na10\)](#) .

The analysis in this article is based on the first ESA 2010 data transmitted in September 2014 and compares them to the last ESA 95 based transmissions. Comparisons focus on the year 2010 because National Statistical Institutes carried out a detailed analysis of the causes of revisions for this reference year. Each country completed a questionnaire, which was used by [Eurostat](#) to identify the respective driving forces at the level of the European aggregates.

Context

The [European System of Regional and National Accounts \(ESA 2010\)](#) is the fundamental methodological rulebook in the European Union explaining how Member States' economies should be measured in a consistent, coherent, comparable and reliable way. The last twenty years have seen significant changes to the way the global and domestic economies operate. The methodological changes introduced in ESA 2010 should therefore be seen as a necessary adaptation to a changing world. The adaptation of the national accounts is not only European, but world-wide. Europe's ESA 2010 counterpart is the 2008 [System of National Accounts \(SNA 2008\)](#) which was adopted by the United Nations Statistical Commission and has already been implemented in Australia in 2009, Canada in 2012, the USA in 2013 and New Zealand in 2014. ESA 2010 is defined in [Regulation \(EU\) No 549/2013](#) of the European parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union.

Other articles

- [European system of national and regional accounts - ESA 2010](#) - background article
- [National accounts - an overview](#)
- [National accounts and GDP](#)

Tables

- [National accounts \(including GDP\) \(t_na\)](#) , see:

Annual national accounts (t_nama)

GDP and main components (t_nama_10_gdp)

Database

- [National accounts \(ESA 2010\)\(na10\)](#) , see:

Annual national accounts (nama_10)

Quarterly national accounts (namq_10)

Dedicated section

- [National accounts \(including GDP\)](#)

Methodology

- [Annual national accounts](#) (ESMS metadata file — nama_10)
- [European system of accounts - ESA 2010](#)
- [NACE Rev.2](#) publication
- [Quarterly national accounts](#) (ESMS metadata file — namq_10)
- [ESA 2010 dedicated section](#)
- [Manual on changes between ESA 95 and ESA 2010](#)
- [Manual on goods sent abroad for processing](#)
- [Manual on measuring research and development in ESA 2010](#)
- [Technical compilation guide for pensions data in national accounts](#)
- [Manual on Government Deficit and Debt - Implementation of ESA 2010 - 2014 edition](#)
- [Handbook on price and volume measures in national accounts](#)
- [Manual on regional accounts methods](#)

Legislation

- [Regulation \(EU\) No 549/2013](#) of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union
- [Summaries of EU Legislation: European Union system of national and regional accounts](#)
- Commission implementing [Decision 403/2014](#) of 26 June 2014 on granting derogations to Member States with respect to the transmission of statistics pursuant to [Regulation \(EU\) No 549/2013](#) of the European Parliament and of the Council of 21 May 2013 concerning the European system of national and regional accounts in the European Union
- Commission implementing [Regulation \(EU\) No 724/2014](#) of 26 June 2014 on the interchange standard for the transmission of data required under [Regulation \(EU\) No 549/2013](#) of the European Parliament and of the Council on the European system of national and regional accounts in the European Union

External links

- [System of National Accounts 2008](#)
- [United Nations report by the Task Force on Head Offices, Holding Companies and Special Purpose Entities \(SPEs\)](#)
- [Measuring Capital: OECD Manual](#)
- [OECD: Handbook on deriving capital measures of Intellectual Property Products](#)

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