Ref. Ares(2020)1520833 - 12/03/2020

EUROPEAN
COMMISSION

Brussels, XXX
[…](2020) XXX draft

ANNEXES 1 to 9

ANNEXES

to the

Commission Implementing Act

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 statistcs

Annex I
Elements of data to be transmitted for the detailed topics

Part A. Variables

Domain 1. Short term business statistics

All short term business statistics except for the statistics of the detailed topic "Import prices" (table 4) and the topic "Real estate" (Table 9) refer to the activities of resident statistical units

Topics		Detailed topics		Variables		Elements of data requirements as defined in Tables of Part B
Topic 1.1	Business population	1	Business demographic events (bankruptcies, registrations)	1	Registrations	Table 1
				2	Bankruptcies	Table 1
Topic 1.2	Labour inputs	1	Employment	1	Number of employees and self-employed persons	Table 2
		2	Hours worked	1	Hours worked by employees	Table 3
		3	Labour costs	1	Wages and salaries	Table 3
Topic 1.3	Prices	1	Import prices	1	Import prices	Table 4
				2	Import prices (euro area)	Table 4
				3	Import prices (non-euro area)	Table 4
		2	Producer prices	1	Producer prices	Table 5
				2	Domestic producer prices	Table 5
				3	Non-domestic producer prices	Table 5
				4	Non-domestic producer prices (euro area)	Table 5
				5	Non-domestic producer prices (non-euro area)	Table 5
Topic 1.4	Outputs and performance	1	Production	1	Production (volume)	Table 6
		2	Net turnover	1	Volume of sales	Table 7
				2	Net turnover (value)	Table 8
				3	Domestic net turnover (value)	Table 8
				4	Non-domestic net turnover (value)	Table 8
				5	Non-domestic net turnover (euro area) (value)	Table 8
				6	Non-domestic net turnover (non-euro area) (value)	Table 8

Topic 1.5	Real estate	1	Real estate	1	Building permits: Number of dwellings	Table 9
				2	Building permits: Square metres	Table 9

Domain 2. Country level business statistics

With the exception of country-level business statistics on enterprises importing goods and enterprises exporting goods (Table 16), country level business statistics refer to the activities of resident statistical units. Country-level business statistics on enterprises importing goods and enterprises exporting goods (Table 16) refer to the statistical territory of the reporting country, as referred to in Section 4 of Annex V to this Regulation.

Topics		**Detailed topics**		**Variables**		**Elements of data requirements as defined in Tables of Part B**
Topic 2.1	Business population	1	Population of active enterprises	1	Number of active enterprises	Tables 10, 11 and 14
				2	Number of enterprises having at least one employee	Table 12
				3	Number of high-growth enterprises	Table 13
				4	Number of young high-growth enterprises	Table 13
		2	Business demographic events (births, deaths, survivals)	1	Enterprise births	Table 12
				2	Enterprise deaths	Table 12
				3	Enterprise survivals	Table 12
				4	Enterprises having the first employee	Table 12
				5	Enterprises having no employees anymore	Table 12
				6	Survivals of enterprises having at least one employee	Table 12
		3	Population of foreign-controlled enterprises	1	Number of foreign-controlled enterprises	Table 14
		4	Population of foreign-controlling enterprises and domestic affiliates	1	Number of foreign-controlling enterprises (UCI concept) and domestic affiliates	Table 15
		5	Population of enterprises engaged in international trade	1	Number of enterprises importing goods	Table 16
				2	Number of enterprises exporting goods	Table 16

Topic 2.2	Labour inputs	1	Employment	1	Number of employees and self-employed persons	Tables 10, 11 and 14
				2	Number of employees	Tables 10 and 11
				3	Number of employees in full-time equivalent units	Table 10
				4	Number of employees and self-employed persons in enterprises having at least one employee	Table 12
				5	Number of employees in enterprises having at least one employee	Table 12
				6	Number of employees in high-growth enterprises	Table 13
				7	Number of employees in young high-growth enterprises	Table 13
		2	Hours worked	1	Hours worked by employees	Tables 10 and 11
		3	Labour costs	1	Employee benefits expense	Tables 10, 11 and 14
				2	Wages and salaries	Tables 10 and 11
				3	Social security costs	Tables 10 and 11
		4	Employment linked to business demographic events (births, deaths, survivals)	1	Number of employees and self-employed persons in newly born enterprises	Table 12
				2	Number of employees in newly born enterprises	Table 12
				3	Number of employees and self-employed persons in enterprise deaths	Table 12
				4	Number of employees in enterprise deaths	Table 12
				5	Number of employees and self-employed persons in enterprise survivals	Table 12
				6	Number of employees and self-employed persons in enterprise survivals, in the year of birth	Table 12
				7	Number of employees and self-employed persons in enterprises having the first employee	Table 12
				8	Number of employees in enterprises	Table 12

					having the first employee	
				9	Number of employees and self-employed persons in enterprises having no employees anymore	Table 12
				10	Number of employees in enterprises having no employees anymore	Table 12
				11	Number of employees and self-employed persons in survivals of enterprise having at least one employee	Table 12
				12	Number of employees and self-employed persons in survivals of enterprises having at least one employee, in the year of birth	Table 12
		5	Employment in foreign-controlled enterprises	1	Number of employees and self-employed persons in foreign-controlled enterprises	Table 14
		6	Employment in foreign-controlling enterprises and domestic affiliates	1	Number of employees and self-employed persons in foreign-controlling enterprises (UCI concept) and domestic affiliates	Table 15
		7	Labour costs in foreign-controlled enterprises	1	Employee benefits expense in foreign-controlled enterprises	Table 14
Topic 2.3	R&D inputs	1	R&D expenditure	1	Intramural R&D expenditure	Table 14 and 18
		2	R&D employment	1	R&D personnel	Table 14 and 19
				2	Researchers	Table 18
		3	R&D expenditure in foreign-controlled enterprises	1	Intramural R&D expenditure in foreign-controlled enterprises	Table 14
		4	R&D employment in foreign-controlled enterprises	1	R&D personnel in foreign-controlled enterprises	Table 14
		5	Publicly funded R&D	1	Government budget allocations for research and development (GBARD)	Table 20
				2	National public funding to transnationally coordinated R&D	Table 20
Topic 2.4	Purchases	1	Purchases of goods and services	1	Total purchases of goods and services	Tables 10, 11 and 14
				2	Purchases of goods and services for resale	Table 14 and 21
				3	Expenses on services provided through agency workers	Table 21
				4	Expenses of long term rental and	Table 21

					operating lease	
				5	Purchases of energy products	Table 21
				6	Payments to subcontractors	Table 21
		2	Change in stock of goods	1	Change in stock of goods	Table 22
				2	Change in stock of finished goods and work-in-progress	Table 22
				3	Change in stock of goods for resale	Table 22
		3	Purchases of goods and services of foreign-controlled enterprises	1	Total purchases of goods and services of foreign-controlled enterprises	Table 14
				2	Purchases of goods and services for resale of foreign-controlled enterprises	Table 14
		4	Imports by enterprises	1	Statistical value of imports by enterprises	Tables 16 and 17
Topic 2.5	Outputs and performance	1	Net turnover	1	Net turnover	Tables 10, 11 and 14
				2	Net turnover from agriculture, forestry, fishing and industrial activities	Table 24
				3	Net turnover from industrial activities	Table 24
				4	Net turnover from industrial activities excluding construction	Table 24
				5	Net turnover from construction	Table 24
				6	Net turnover from service activities	Table 24
				7	Net turnover from trading activities of purchase and resale and from intermediary activities	Table 24
				8	Net turnover from building	Table 24
				9	Net turnover from civil engineering	Table 24
				10	Net turnover from the principal activity at the NACE three-digit level,	Table 25
				11	Net turnover from subcontracting	Table 25
				12	Net turnover by residence of client	Table 23
				13	Net turnover by product	Table 23
		2	Gross margin on goods for resale	1	Gross margin on goods for resale	Table 10
		3	Value of output	1	Value of output	Tables 10, 11 and 14
		4	Value added	1	Value added	Tables 10, 11 and 14
		5	Gross operating surplus	1	Gross operating surplus	Tables 10 and 11

		6	Net turnover of foreign-controlled enterprises	1	Net turnover of foreign-controlled enterprises	Table 14
		7	Value of output of foreign-controlled enterprises	1	Value of output of foreign-controlled enterprises	Table 14
		8	Value added of foreign-controlled enterprises	1	Value added of foreign-controlled enterprises	Table 14
		9	Net turnover of foreign-controlling enterprises and domestic affiliates	1	Net turnover of foreign-controlling enterprises (UCI concept) and domestic affiliates	Table 15
		10	Industrial production	1	Sold production	Table 26
				2	Production under sub-contracted operations	Table 26
				3	Actual production	Table 26
		11	Exports by enterprises	1	Statistical value of exports by enterprises	Tables 16 and 17
Topic 2.6	Investments	1	Gross investment by active enterprises	1	Gross investment in tangible non-current assets	Table 10 and 14
				2	Gross investment in land	Table 27
				3	Gross investment in the acquisition of existing buildings	Table 27
				4	Gross investment in construction and improvement of buildings	Table 27
				5	Gross investment in machinery and equipment	Table 27
				6	Gross investment in intangible non-current assets other than goodwill	Table 10
				7	Investment in purchased software	Table 28
				8	Sales proceeds of tangible investments	Table 10
		2	Gross investment by foreign-controlled enterprises	1	Foreign-controlled enterprises' gross investment in tangible non-current assets	Table 14

Domain 3. Regional business statistics

All regional business statistics refer to the activities of resident statistical units.

Topics		Detailed topics		Variables		Elements of data requirements as defined in Tables of Part B
Topic 3.1	Business population	1	Population by region	1	Number of local units	Table 29
				2	Number of active enterprises	Table 30
				3	Number of enterprises having at least one employee	Table 30
				4	Number of high-growth enterprises	Table 30
		2	Business demographic events by region (births, deaths, survivals)	1	Enterprise births	Table 30
				2	Enterprise deaths	Table 30
				3	Enterprise survivals (3-calendar year survival only)	Table 30
				4	Enterprises having the first employee	Table 30
				5	Enterprises having no employees anymore	Table 30
				6	Survivals of enterprises having at least one employee (only for enterprises having survived for three calendar years)	Table 30
Topic 3.2	Labour inputs	1	Employment in active enterprises by region	1	Number of employees and self-employed persons in local units	Table 29
				2	Number of employees and self-employed persons	Table 30
				3	Number of employees	Table 30
				4	Number of employees and self-employed persons in enterprises having at least one employee	Table 30
				5	Number of employees in enterprises having at least one employee	Table 30
		2	Employment linked to business demographic events by region (births, deaths, survivals)	1	Number of employees and self-employed persons in newly born enterprises	Table 30
				2	Number of employees in newly born enterprises	Table 30
				3	Number of employees and self-employed persons in enterprise deaths	Table 30

			4	Number of employees in enterprise deaths	Table 30
			5	Number of employees and self-employed persons in enterprise survivals (only for enterprises having survived for three calendar years)	Table 30
			6	Number of employees and self-employed persons in enterprise survivals, in the year of birth (only for enterprises having survived for three calendar years)	Table 30
			7	Number of employees and self-employed persons in enterprises having the first employee	Table 30
			8	Number of employees in enterprises having the first employee	Table 30
			9	Number of employees and self-employed persons in enterprises having no employees anymore	Table 30
			10	Number of employees in enterprises having no employees anymore	Table 30
			11	Number of employees and self-employed persons in survivals of enterprises having at least one employee (only for enterprises having survived for three calendar years)	Table 30
			12	Number of employees and self-employed persons in survivals of enterprises having at least one employee, in the year of birth (only for enterprises having survived for three calendar years)	Table 30
	3	Labour costs by region	1	Wages and salaries in local units	Table 29
Topic 3.3 R&D inputs	1	R&D expenditure by region	1	Intramural R&D expenditure	Table 31
	2	R&D employment by region	1	R&D personnel	Table 32
			2	Researchers	Table 32

Domain 4. Statistics on international activities

The statistics of the topics "Business population", "Labour input", "Investments" and "Outputs and performance" (table 32) for this domain refer to activities of non-resident statistical units.

The statistics of the topic "International trade in goods" (tables 33 to 36) refer to the statistical territory of the reporting country only, as referred to in Section 4 of Annex V to this Regulation.

The statistics of the topic "international trade in services" (tables 37) refer to the trade in services carried out by resident units.

Topics		**Detailed topics**		**Variables**		**Elements of data requirements as defined in Tables of Part B**
Topic 4.1	Business population	1	Population of enterprises abroad controlled by resident institutional units of the reporting country	1	Number of enterprises abroad ultimately controlled by institutional units of the reporting country	Table 33
Topic 4.2	Labour input	1	Employment in enterprises abroad controlled by resident institutional units of the reporting country	1	Number of employees and self-employed persons in enterprises abroad ultimately controlled by institutional units of the reporting country	Table 33
		2	Labour costs in enterprises abroad controlled by resident institutional units of the reporting country	1	Employee benefits expense in enterprises abroad ultimately controlled by institutional units of the reporting country	Table 33
Topic 4.3	Investments	1	Gross investment by enterprises abroad controlled by resident institutional units of the reporting country	1	Gross investment in tangible non-current assets of enterprises abroad ultimately controlled by institutional units of the reporting country	Table 33
Topic 4.4	Outputs and performance	1	Net turnover of enterprises abroad controlled by resident institutional units of the reporting country	1	Net turnover of enterprises abroad ultimately controlled by institutional units of the reporting country	Table 33
Topic 4.5	International trade in goods	1	Intra-Union trade in goods	1a	Statistical value of intra-Union exports of goods – detailed data	Table 34
				1b	Quantity of intra-Union exports of goods– detailed data	Table 34
				2a	Statistical value of intra-Union imports of goods – detailed data	Table 34

				2b	Quantity of intra-Union imports of goods– detailed data	Table 34
				3	Statistical value of exports of goods – aggregated data	Table 36
				4	Statistical value of imports of goods – aggregated data	Table 36
		2	Extra-Union trade in goods	1a	Statistical value of extra-Union exports of goods – detailed data	Table 35
				1b	Quantity of extra-Union exports of goods –detailed data	Table 35
				2a	Statistical value of extra-Union imports of goods – detailed data	Table 35
				2b	Quantity of extra-Union imports of goods –detailed data	Table 35
				3	Statistical value of extra-Union exports of goods by invoicing currency	Table 37
				4	Statistical value of extra-Union imports of goods by invoicing currency	Table 37
Topic 4.6	International trade in services	1	Imports of services	1	Imports and acquisition of services	Tables 38
		2	Exports of services	1	Exports and provision of services	Tables 38

Part B. Elements of data requirements

Table 1. Short term business statistics on business population

Variables	110101. Registrations 110102. Bankruptcies
Measurement unit	Absolute value: unadjusted
Statistical population	Market activities of NACE Sections B to N, and P to R and divisions S95 and S96
Breakdowns	Breakdown by activity • Aggregates of NACE Sections: o B+C+D+E, K+L+M+N, P+Q+R+S95+S96 • NACE Sections: o F, G, H, I and J • Special aggregate as defined in Annex II.B to this Regulation: o Industry, construction and services (except public administration, defence, compulsory social security, activities of membership organisations, activities of households as employers and extra-territorial organisations and bodies)
Data transmission deadline	T+40D
First reference period	First quarter 2021

Table 2. Short term business statistics on employment

Variables	120101. Number of employees and self-employed persons
Measurement unit	Indices: unadjusted
Statistical population	Market activities of NACE Sections B, C, D, Division E36, F, G, H to M (excl. K, M701 ,M72 and M75) and N
Breakdowns	Breakdown by activity ***For all countries**:* • MIGs of NACE Sections B, C, D and Division E36 as defined in Annex II.A to this Regulation; • Aggregates of NACE Sections o B+C+D+E36, H+I+J+L+M (excl. M701, M72, M75)+N;

	• NACE Sections: ○ B, C, D, F, G, H, I, J, L, M (excl. M701, M72,M75) and N; • NACE Divisions: ○ E36, G45, G46, G47, and G47 (excl. G473) ***For medium and large countries*** as defined in Annex III.A.2 to this Regulation: • In addition Divisions of NACE Sections B, C and D. ***For large countries*** as defined in Annex III.A.2 to this Regulation: • In addition Divisions of NACE Sections H, I and J. The additional breakdowns required for medium and large countries are optional for small countries (as defined in Annex III.A.2 to this Regulation).
Use of approximations and quality requirements	Number of employees and self-employed persons may be approximated by the number of employees. For activities in NACE Sections G, H to M (excl. K, M701, M72 and M75) and N, the enterprise (ENT) may be used instead of kind-of-activity-units (KAU) for the reference periods before 2021 and from January 2021 to December 2023 in base year 2015.
Data transmission deadline	T+2M for quarterly or monthly (optional) data, except for: • requirements for small and medium countries: T+2M+15 days. Transitional arrangements for NACE Section L, NACE Division N77 and NACE Groups N811 and N813 that are to be included in their aggregates as of first quarter or month (optional) 2021.
First reference period	First quarter or month (optional) 2000, except for: • NACE Section L, NACE Division N77 and NACE Groups N811 and N813 that are to be included in their aggregates as of first quarter or month (optional) 2021. • Spain: First quarter or month (optional) 2002 for the required NACE Sections G to M (excl. K, M701, M72 and M75) and N, excluding Division G47 and Division G47 (excl. G473) and first quarter or month (optional) 2005 for J58, J59, J60, I55 and I56. • Finland: First quarter or month (optional) 2005 for NACE Divisions C32 and C33. • Austria: First quarter or month (optional) 2003 for the required NACE Sections H to N (excl. K, L, M701, M72, M75, N77, N811, N813) and first quarter or month (optional) 2005 for NACE Division B09.

Table 3. Short term business statistics on hours worked and wages and salaries

Variables	120201. Hours worked by employees 120301. Wages and salaries
Measurement unit	Indices: unadjusted and calendar adjusted
Statistical population	Market activities of NACE Sections B, C, D, E36, F, G, H to M (excl. K, M701, M72 and M75) and N
Breakdowns	Breakdown by activity ***For all countries***: • MIGs of NACE Sections B, C, D and Division E36 as defined in Annex II.A to this Regulation; • Aggregates of NACE Sections o B+C+D+E36, H+I+J+L+M (excl. M701, M72 and M75)+N; • NACE Sections: o B, C, D, F, G, H, I, J, L, M (excl. M701, M72 and M75) and N; • NACE Divisions: o E36, G45, G46, G47, and G47 (excl. G473). ***For medium and large countries*** as defined in Annex III.A.2 to this Regulation: • In addition Divisions of NACE Sections B, C and D. ***For large countries*** as defined in Annex III.A.2 to this Regulation: • In addition Divisions of NACE Sections H, I and J. The additional breakdowns required for medium and large countries are optional for small countries (as defined in Annex III.A.2 to this Regulation).
Use of approximations and quality requirements	For activities in NACE Sections G, H to M (excl. K, M701, M72 and M75) and N, the ENT may be used instead of KAU for the reference periods before 2021 and from January 2021 to December 2023 in base year 2015.
Data transmission deadline	T+3M for quarterly or monthly (optional) data, except for: • requirements for small and medium countries at: T+3M+15 days. Transitional arrangements for NACE aggregate G47_X_G473, the Section L, NACE Division N77 and NACE Groups N811 and N813 that are to be included in their aggregates as of first quarter or month (optional) 2021.
First reference period	First quarter or month (optional) 2000 for the required NACE Sections B to F, except for: • Finland: first quarter or month (optional) 2005 for the required Divisions C32 and C33;

	• Austria: First quarter or month (optional) 2005 for NACE Division B09. First quarter or month (optional) 2010 for the required NACE Sections G to M (excl. K, M701, M72 and M75) and N except for: • NACE aggregate G47_X_G473, Section L, NACE Division N77 and NACE Groups N811 and N813 that are to be included in their aggregates as of first quarter or month (optional) 2021.

Table 4. Short term business statistics on import prices

Variables	130101. Import prices (optional for non-euro area countries and countries applying the European sampling schemes) 130102. Import prices (euro area) (optional for non-euro area countries (and countries applying the European sample schemes) 130103. Import prices (non-euro area) (optional for non-euro area countries)
Measurement unit	Indices: unadjusted
Statistical population	Products in CPA B (excl. B0721 and B09), C (excl. C18, C2446, C254, C301, C303, C304 and C33) and D
Breakdowns	Breakdown by products ***For all countries**:* • MIGs of CPA Sections B (excl. B0721 and B09), C (excl. C18, C2446, C254, C301, C303, C304 and C33) and D as defined in Annex II.A to this Regulation; • CPA aggregates of Sections B (excl. B0721 and B09)+C (excl. C18, C2446, C254, C301, C303, C304 and C33)+D; • CPA Sections B (excl. B0721 and B09), C (excl. C18, C2446, C254, C301, C303, C304 and C33), D. ***For medium and large countries*** as defined in Annex III.A.2 to this Regulation: • In addition Divisions of CPA Sections B (excl. B0721 and B09), C (excl. C18, C2446, C254, C301, C303, C304 and C33) and D. The additional breakdowns for medium and large countries are optional for small countries (as defined in Annex III.A.2 to this Regulation).
Use of approximations and quality requirements	Scope of data provision limited by European sampling schemes for specific countries as specified in Annex III.C to this Regulation

Data transmission deadline	T+1M+15 days
First reference period	January 2006, except for: • Austria: January 2009 for NACE C161, C2811, C2892. For the member states of the euro area, the variables 130101 (Import prices), 130102 (Import prices (euro area)) and 130103 (Import prices (non-euro area)) are required from the beginning of the year of the entry into the euro area.

Table 5. Short term business statistics on producer prices

Variables	130201. Producer prices 130202. Domestic producer prices 130203. Non-domestic producer prices 130204. Non-domestic producer prices (euro area) (optional for non-euro area countries) 130205. Non-domestic producer prices (non-euro area) (optional for non-euro area countries)
Measurement unit	Indices: unadjusted
Statistical population	For variable 130201 (Producer prices): • Market activities of NACE Sections B (excl. B0721), C (excl. C2446, C254, C301, C303 and C304), D and Division E36, CPA 41.00.1 excluding 41.00.14 (new buildings only), NACE Sections H, I, J, L, M (excl. M701, M72and M75) and N; For variables 130202 (domestic producer prices), 130203 (non-domestic producer prices), 130204 (non-domestic producer prices (euro area)) and 130205 (non-domestic producer prices (non-euro area)): • Market activities of NACE Sections B (excl. B0721), C (excl. C2446, C254, C301, C303 and C304), D and Division E36.
Breakdowns	Breakdown by activity and products ***For all countries**:* • MIGs of NACE Sections B (excl. B0721), C (excl. C2446, C254, C301, C303 and C304) and D and Division E36 as defined in Annex II.A to this Regulation; • Aggregates of NACE Sections o B (excl. B0721)+C (excl.C2446, C254, C301, C303 and C304)+D+E36, H+I+J+L+M (excl.M701, M72 and M75)+N; • NACE Sections: o B (excl. B0721), C (excl. C2446, C254, C301, C303 and C304), D, H, I, J, L, M (excl. M701, M72 and M75) and N;

	• Division E36 and Divisions of NACE Sections H, I, J, L, M (excl. M701, M72 and M75) and N; • CPA 41.00.1 excluding 41.00.14 (new buildings only). ***For medium countries*** as defined in Annex III.A.2 to this Regulation: • In addition Divisions of NACE Sections B (excl. B0721), C (excl. C2446, C254, C301, C303 and C304) and D ***For large countries*** as defined in Annex III.A.2 to this Regulation: • As for medium countries and in addition Groups and Classes of NACE Section C for variables 130201 (producer prices), 130202 (domestic producer prices) and 130203 (non-domestic producer prices) (representing at least 90% of value added of Section C). The additional breakdowns required for medium and large countries are optional for small countries (as defined in Annex III.A.2 to this Regulation).
Use of approximations and quality requirements	Scope of data provision for euro area/non-euro area breakdown limited by European sampling schemes for specific countries as specified in Annex III.C to this Regulation. The total construction costs (material costs and labour costs) can be used as a proxy for producer prices in construction (CPA 41.00.1 excluding 41.00.14). Costs that constitute components of the construction costs are also plant and equipment, transport, energy and other costs (excluding architect's fees). Indices based on actual producer prices are preferable. If those are not available, approximations may be used for H49, H50, H52, I55, I56, J58, J59, J60, L68, M74, N77, N79, N81 and N82. Products (CPA) may be used to approximate activities (NACE). For activities in NACE Sections H to M (excl. K, M701, M72 and M75) and N, the ENT may be used instead of KAU for the reference periods before 2021 and from January 2021 to December 2023 in base year 2015. The Service producer price indicators (SPPIs) are Business-to-All (B2All). Where the share of transactions with private consumers (B2C) is negligible, the SPPIs may be approximated by Business-to-business (B2B) indicators. For reference periods before 2021, the SPPIs may be approximated by B2B indicators instead of B2All indicators.
Data transmission deadline	T+1M for monthly data for the required NACE B to E36; • T+3M for all other required NACE and CPA 41.00.1 (excl. 41.00.14), except for: small and medium countries for the

	required CPA 41.00.1 (excl. 41.00.14), the quarterly and monthly (optional) data at: T+3M+15 days. Transitional arrangements for inclusion of NACE aggregate H+I+J+L+M (excl.M701, M72 and M75)+N; Sections H, I, J, L, M (excl. M701, M72 and M75), N; Divisions of NACE H49, H50, H52; I55, I56; J58, J59, J60; L68; M74; N77, N79, N81, N82 as defined in Annex VII (3.a).
First reference period	First quarter or month (optional) 2000 for the required CPA 41.00.1 excluding 41.00.14 except for: • Bulgaria: first quarter or month (optional) 2003; January 2005 for the required NACE B to E36, except for: • Austria: January 2008 (130201 (Producer prices) and 130202 (Domestic producer prices)) and January 2009 (130203 (Non-domestic producer prices), 130204 (Non-domestic producer prices (euro area)) and 130205 (Non-domestic producer prices (non-euro area)) for NACE Division B09. January 2005 for requirements of 130204 (Non-domestic producer prices (euro area)) and 130205 (Non-domestic producer prices (non-euro area)); First quarter or month (optional) 2010 for the requirements of NACE Sections H to M (excl. K, M701, M72, and M75) and N except for: • the aggregate of NACE Sections H+I+J+L+M (excl. M701, M72 and M75) + N; for NACE Sections H to M (excl. K, M701, M72 and M75) and N and Divisions H49, H50, H52, I55, I56, J58, J59, J60, L68, M74, N77, N79, N81, N82 that are to be included as of first quarter or month (optional) 2021. For the member states of the euro area, variables 130204 (Non-domestic producer prices (euro area)) and 130205 (Non-domestic producer prices (non-euro area)) are required from the beginning of the year of the entry into the euro area.

Table 6. Short term business statistics on production (volume)

Variables	140101. Production (volume)
Measurement unit	Indices: unadjusted, calendar adjusted and seasonally adjusted
Statistical population	Market activities of NACE Sections B, C, D (excl. D353), F, H, I, J, L, M (excl. M701 , M72 and M75) and N

Breakdowns	<u>Breakdown by activity</u> ***For all countries****:* • MIGs of NACE Sections B, C and D (excl. Group D353) as defined in Annex II.A to this Regulation (MIG Energy excl. Group D353 and Section E); • Aggregates of NACE Sections: o B+C+D (excl. D353), H+I+J+L+M (excl. M701, M72 and M75) + N; • NACE Sections: o B, C, D (excl. D353), F, H, I, J, L, M (excl. M701, M72 and M75) and N; • Divisions of NACE Sections: o H, I , J , L, M (excl. M701, M72 and M75) and N. ***For medium and large countries*** as defined in Annex III.A.2 to this Regulation: • In addition Divisions of NACE Sections B, C, D and F ***For large countries*** as defined in Annex III.A.2 to this Regulation: • In addition Groups and Classes of NACE Section C (representing at least 90% of value added of Section C). The additional breakdowns required for medium and large countries are optional for small countries (as defined in Annex III.A.2 to this Regulation). Transitional arrangements for NACE Section F for the reference periods before January 2024 as defined in Annex VII (3.b).
Use of approximations and quality requirements	For activities in NACE Sections H to M (excl. K, M701, M72 and M75) and N, the ENT may be used instead of KAU for the reference periods before 2021 and from January 2021 to December 2023 in base year 2015.
Data transmission deadline	T+1M+10 days for NACE Sections B, C, D (excl. D353) For NACE Section F: • for medium and large countries: T+1M+15 days ; • for small countries: T+2M ; T+2M for NACE Sections H, I, J, L, M (excl. M701, M72, M75) and N. Transitional arrangements for inclusion of aggregate of NACE Sections H+I+J+L+M (excl. M701, M72 and M75) + N; NACE Sections and Divisions of NACE Sections H to M (excl. K, M701, M72 and M75) and N; Divisions of NACE Sections F, as defined in Annex VII (3.a).

First reference period	January 2000 for the required NACE Sections B to D (excl. D353) except for: • Spain (NACE groups and classes) January 2002 • Austria (NACE Division B09) January 2005 January 2005 for NACE Division C33; First quarter 2000 (or month 2005) for small countries the required NACE Section F and January 2005 for large and medium countries the requirements of NACE Section F; January 2021 • for the aggregate of NACE Sections H+I+J+L+M (excl. M701, M72 and M75) + N; for NACE Sections and Divisions of Sections H to M (excl. K, M701, M72 and M75) and N; for Divisions of Section F

Table 7. Short term business statistics on volume of sales

Variables	140201. Volume of sales
Measurement unit	Indices: unadjusted, calendar adjusted and seasonally adjusted
Statistical population	Market activities of NACE G
Breakdowns	Breakdown by activity ***For all countries**:* • NACE Section G; • Divisions of NACE Section G; • Aggregate of Groups of NACE Division G47 without Group G473; • Aggregate of NACE Class G4711+ NACE Group G472; • Aggregate of NACE Class G4719+ NACE Groups G474+G475+G476+G477+G478+G479; • NACE Group G473 ***For medium and large countries*** as defined in Annex III.A.2 to this Regulation: • In addition Groups of NACE Section G, NACE Classes G4711, G4719 and G4791. The additional breakdowns required for medium and large countries are optional for small countries (as defined in Annex III.A.2 to this Regulation).
Use of approximations and quality requirements	For activities in NACE Sections G, the ENT may be used instead of KAU for the reference periods before 2021 and from January 2021 to December 2023 in base year 2015.

Data transmission deadline	T+2M for monthly data for: For NACE • Section G; • Divisions G45 and G46; • Groups G451, G452, G453, G454, G461, G462, G463, G464, G465, G466, G467, G469, G471, G472, G474, G475, G476, G477, G478 and G479; • Classes G4711, G4719 and G4791. T+1M for monthly data for: For NACE • Division G47; • Aggregate of Division G47 without Group G473; • Aggregate of NACE Class G4711+ Group G472; • Aggregate of NACE Class G4719+ Groups G474+G475+G476+G477+G478+G479; • Group G473.
First reference period	January 2000 except for: • NACE Section G, Divisions and Groups of NACE Divisions G45 and G46, Groups of NACE Divisions G47 (except G472 and G473) that are to be provided as of January 2021

Table 8. Short term business statistics on net turnover (value)

Variables	140202. Net turnover (value) 140203. Domestic net turnover (value) 140204. Non-domestic net turnover (value) 140205. Non-domestic net turnover (value) (euro area) (optional for non-euro area countries) 140206. Non-domestic net turnover (value) (non-euro area) (optional for non-euro area countries)
Measurement unit	Indices: unadjusted and calendar adjusted for all activities as well as seasonally adjusted for NACE Sections G, H, I, J, L, M (excl. M701, M72 and M75) and N
Statistical population	For variable 140202 (net turnover (value)): NACE Sections B, C, G, H, I, J, L, M (excl. M701, M72 and M75) and N; For variables 140203 (Domestic net turnover (value)), 140204 (Non-domestic net turnover (value)), 140205 (Non-domestic net turnover (value) (euro area) (optional for non-euro area countries)) and 140206 (Non-domestic net turnover (value) (non-euro area) (optional for non-euro area countries)): NACE Sections B and C.
Breakdowns	Breakdown by activity

	For variable 140202 (net turnover (value)): ***For all countries*:** • MIGs of NACE Sections B and C as defined in Annex II.A to this Regulation (MIG Energy excl. Sections D and E); • Aggregates of NACE Sections: o B+C, H+I+J+L+M (excl. M701, M72 and M75)+N; • NACE Sections: o B, C, G, H, I, J, L, M (excl. M701, M72 and M75) and N; • Divisions of NACE Sections: o G, H, I, J, L, M (excl. M701, M72 and, M75) and N; • NACE Division G47 without Group G473; • NACE Group G473; • Aggregate of NACE Class G4711 + Group G472; Aggregate of NACE Class G4719 + Groups G474+G475+G476+G477+G478+G479. ***For medium and large countries*** as defined in Annex III.A.2 to this Regulation**:** • In addition Divisions of NACE Sections B and C, Groups of NACE Section G, NACE Classes G4711, G4719, G4791 **For variables 140203 (Domestic net turnover (value)), 140204 (Non-domestic net turnover (value)), 140205 (Non-domestic net turnover (value) (euro area)) and 140206 (Non-domestic net turnover (value) (non-euro area)):** ***For all countries**:* • MIGs of NACE Sections B and C as defined in Annex II.A to this Regulation (MIG Energy excluding Sections D and E); • Aggregates of NACE Sections B+C; • NACE Sections B and C. ***For medium and large countries*** as defined in Annex III.A.2 to this Regulation: • In addition Divisions of NACE Sections B and C. The additional breakdowns required for medium and large countries are optional for small countries (as defined in Annex III.A.2 to this Regulation).
Use of approximations and quality requirements	For activities in NACE Sections G, H to M (excl. K, M701, M72 and M75) and N, the ENT may be used instead of KAU for the reference periods before 2021 and from January 2021 to December 2023 in base year 2015.
Data transmission deadline	T+2M for: • MIGs of NACE Sections B and C as defined in Annex II.A to this Regulation (MIG Energy excl. Sections D and E); • Aggregates of NACE Sections: o B+C, H+I+J+L+M (excl. M701, M72 and M75)+N;

	• NACE Sections: ○ B, C, G, H, I, J, L, M (excl. M701, M72 and M75) and N; • Divisions of NACE Sections: ○ B, C ,H, I, J, L, M (excl. M701, M72 and M75) and N; • NACE Divisions G45 and G46; • NACE Groups G451, G452, G453, G454, G461, G462, G463, G464, G465, G466, G467, G469, G471, G472, -G474, G475, G476, G477, G478 and G479; • NACE Classes G4711, G4719 and G4791 Transitional arrangements for inclusion of aggregate of NACE Sections H+I+J+L+M (excl. M701, M72 and M75) + N; NACE Sections and Divisions of NACE Sections H to M (excl. K, M701, M72 and M75) and N as defined in Annex VII (3.a). T+1M for: • NACE Division G47: ○ Aggregate of NACE Division G47 without Group G473; ○ Aggregate of NACE Class G4711+ Group G472; ○ Aggregate of NACE Class G4719+ Groups G474+G475+G476+G477+G478+G479; ○ NACE Group G473.
First reference period	January 2000 for the required NACE aggregates, Sections and Divisions of NACE Sections B and C, except for: • Spain: January 2002; • Austria: January 2005 for NACE B09. January 2000 for NACE Division G47, NACE aggregate of Division G47 without Group G473; aggregate of NACE Class G4711 + Group G472; aggregate of NACE Class G4719 + Groups G474+G475+G476+G477+G478+G479; for NACE Groups G472 and G473, and for NACE Classes G4711, G4719 and G4791 January 2005 for the requirements of variables 140205 (Non-domestic net turnover (value) (euro area)) and 140206 (Non-domestic net turnover (value) (non-euro area)) : January 2021 for aggregate of NACE Sections H+I+J+L+M (excl. M701, M72 and M75)+N; for NACE Sections G, H to M (excl. K, M701, M72 and M75) and N; for NACE Divisions G45, G46 and Divisions of Sections H to M (excl. K, M701, M72 and M75) and N; for Groups of NACE Divisions G45, G46 and G47 (except G472 and G473). For the member states of the euro area, the variables 140205 (Non-domestic net turnover (value) (euro area)) and 140206 (Non-domestic net turnover (value) (non-euro area)) are required from the beginning of the year of the entry into the

	euro area.

Table 9. Short term business statistics on real estate

Variables	150101. Building permits- Number of dwellings 150102. Building permits - Square metres
Measurement unit	Absolute values: unadjusted, calendar adjusted and seasonally adjusted
Statistical population	For variable 150101 (Building permits - Number of dwellings): CPA 41.00.1 (excl. 41.00.14) - new residential buildings only. For variable 150102 (Building permits - Square metres): CPA 41.00.1 and 41.00.2 -new residential and non-residential buildings only.
Breakdowns	Breakdown by product **For variable 150101 (Building permits - Number of dwellings):** New residential buildings only. • CPA 41.00.1 without CPA 41.00.14 • CPA 41.00.11 • CPA 41.00.12+CPA 41.00.13 **For variable 150102 (Building permits - Square metres):** New residential and non-residential buildings only. • CPA 41.00.1 • CPA 41.00.1 without CPA 41.00.14 • CPA 41.00.11 • CPA 41.00.12+CPA 41.00.13 • CPA 41.00.14 • CPA41.00.2 • CPA 41.00.2 without 41.00.23 • CPA 41.00.23
Data transmission deadline	T+3M
First reference period	First quarter 2000, except for: • Greece: first quarter or month (optional) 2001 for 150102 (Building permits - Square metres) • Slovakia: first quarter or month (optional) 2003 for 150101 (Building permits - Number of dwellings) and 150102 (Building permits - Square metres) • Austria: first quarter or month (optional) 2005 for 150102 (Building permits - Square metres)

Table 10. Country-level business statistics on activities of enterprises

Variables	210101. Number of active enterprises 220101. Number of employees and self-employed persons 220102. Number of employees 220103. Number of employees in full-time equivalent units 220201. Hours worked by employees 220301. Employee benefits expense 220302. Wages and salaries 220303. Social security costs 240101. Total purchases of goods and services 250101. Net turnover 250201. Gross margin on goods for resale (1% rule as defined in Annex III.A.1 based on "net turnover" and "number of employees and self-employed persons" at NACE division level may be applied) 250301. Value of output 250401. Value added 250501. Gross operating surplus 260101. Gross investment in tangible non-current assets 260106. Gross investment in intangible non-current assets, other than goodwill (1% rule as defined in Annex III.A.1 based on net turnover and number of employees and self-employed persons at NACE division level may be applied) 260108. Sales proceeds of tangible investments (1% rule as defined in Annex III.A.1 based on "net turnover" and "number of employees and self-employed persons" at NACE division level may be applied)
Measurement unit	National currency (thousands) except for variables 210101 (Number of active enterprises), 220101 (Number of employees and self-employed persons), 220102 (Number of employees), 220103 (Number of employees in full-time equivalent units) and 220201 (Hours worked by employees): absolute value
Statistical population	For variables other than 250201 (Gross margin on goods for resale), 260106 (Gross investment in intangible non-current assets, other than goodwill) and 260108 (Sales proceeds of tangible investments): Market producers of NACE Sections B to N and P to R and divisions S95 and S96; For variables 250201 (Gross margin on goods for resale) and 260108 (Sales proceeds of tangible investments): Market producers of NACE Sections B to G; For variable 260106 (Gross investment in intangible non-current assets, other than goodwill): Market producers of NACE Sections B to E.
Breakdowns	1. Breakdown by activity (CETO-flag as defined in Annex III.B may be applied)

		For all variables except for variables 260106 (Gross investment in intangible non-current assets, other than goodwill) and 260108 (Sales proceeds of tangible investments): • For NACE Sections B to J, L to N and P to R: sections, divisions, groups and classes; • For NACE Section K: Section, divisions, groups 64.1, 64.2, 64.3, 64.9, 65.1, 65.2 and 65.3, classes 64.11, 64.19, 64.20, 64.30, 65.11, 65.12, 65.20 and 65.30; • For divisions 95 and 96: divisions, groups and classes; • Special aggregates as defined in Annex II.B to this Regulation for: o Industry, construction and services (except public administration, defence, compulsory social security, activities of membership organisations, activities of households as employers and extra-territorial organisations and bodies), o ICT total, o ICT manufacturing, o ICT services, o High and medium-high technology manufacturing (optional), o High technology manufacturing, o Medium-high technology manufacturing, o Low and medium-low technology manufacturing (optional), o Medium-low technology manufacturing , o Low technology manufacturing, o Information sector, o Computer related services, o Total knowledge intensive services (optional), o Knowledge-intensive high technology services, o Knowledge intensive market services, o Knowledge intensive financial services, o Other knowledge intensive services (optional), o Knowledge intensive activities – Business industries, o Knowledge intensive activities (optional), o Tourism industries (total) (optional), o Tourism industries (mainly tourism) (optional) , o Tourism industries (partially tourism) (optional) , o Tourism industries - Transport (total) (optional) , o Tourism industries - Land transport (optional) , o Tourism industries - Water transport (optional) , o Tourism industries - Accommodation (optional), o Tourism industries - Food and beverage (total) (optional), o Tourism industries - Car and other rental (total)(optional) o Services (except public administration, defence, compulsory social security, activities of membership

	organisations, households as employers and extra-territorial organisations and bodies) **For variables 210101 (Number of active enterprises), 220101 (Number of employees and self-employed persons), 220102 (Number of employees), 220302 (Wages and salaries), 250101 (Net turnover) and 250401 (Value added):** in addition, (1) Special aggregates as defined in Annex II.B to this Regulation for: o Cultural and creative sectors – total, o Cultural and creative sectors – services. **For variables 260106 (Gross investment in intangible non-current assets, other than goodwill) and 260108 Sales proceeds of tangible investments)**: NACE Sections and divisions
Use of approximations and quality requirements	For activities of NACE 642, 643 and 653 which are economically not significant in terms of value added and number of employees and self-employed persons 0 values may be provided except for variables 210101 (Number of active enterprises) and 220101 (Number of employees and self-employed persons). If 220102 (number of employees) is not 0, the value also should be provided. In cases where the source data used for compiling the data of the variable is available for the fiscal year for some statistical units and this data cannot be recalculated to cover the calendar year, the calendar year data may be approximated by data on the fiscal year for these statistical units.
Data transmission deadline	Preliminary data: T+10M for NACE Sections, Divisions and Groups for variables 210101 (Number of active enterprises), 220101 (Number of employees and self-employed persons) and 250101 (Net turnover) Final and validated data: T+18M for all variables
First reference period	2021

Table 11. Country-level business statistics on activities of enterprises broken down by size classes or broken down by legal form

Variables	210101. Number of active enterprises 220101. Number of employees and self-employed persons 220102. Number of employees 220201. Hours worked by employees 220301. Employee benefits expense

	220302. Wages and salaries 220303. Social security costs 240101. Total purchases of goods and services 250101. Net turnover 250301. Value of output 250401. Value added 250501. Gross operating surplus
Measurement unit	National currency (thousands) except for variables 210101 (number of active enterprises), 220101 (Number of employees and self-employed persons), 220102 (Number of employees) and 220201 (Hours worked by employees): absolute value
Statistical population	For breakdown by activity and size class of number of employees and self-employed persons of variables 210101 (Number of active enterprises), 220101 (Number of employees and self-employed persons), 250101 (Net turnover) and 250401 (Value added) and for breakdown by activity and legal form and for breakdown by activity and size class of number of employees of variables 210101 (Number of active enterprises), 220101 (Number of employees and self-employed persons) and 220102 (Number of employees): Market producers of NACE Sections B to N and P to R and divisions S95 and S96; For breakdown by activity and size class of turnover of variables 210101 (Number of active enterprises), 220101 (Number of employees and self-employed persons), 250101 (Net turnover) and 250401 (Value added): Market producers of NACE Section G; For breakdown by activity and size class of number of employees and self-employed persons of other variables than 210101 (Number of active enterprises), 220101 (Number of employees and self-employed persons), 250101 (Net turnover) and 250401 (Value added): Market producers of NACE Sections B to F
Breakdowns	1. Breakdown by activity and size class of number of employees and self-employed persons (CETO-flag as defined in Annex III.B may be applied) Data have to be provided as a combination of all breakdowns listed below: *Activity breakdown:* • For NACE Sections B to J, L to N and P to R: Sections, divisions and groups; • For NACE Section K: Section, divisions, groups 64.1, 64.2, 64.3, 64.9, 65.1, 65.2 and 65.3; • For divisions 95 and 96: divisions and groups • Special aggregate as defined in Annex II to this Regulation: o Industry, construction and services (except public administration, defence, compulsory social security,

activities of membership organisations, activities of households as employers and extra-territorial organisations and bodies)

Size class of number of employees and self-employed persons:

- For NACE Sections F to J, L to N and P to R and divisions S95 and S96 only for variables 210101 (Number of active enterprises) and 220101 (Number of employees and self-employed persons): Total, 0-1 employees and self-employed persons, 2-9 employees and self-employed persons, 10-19 employees and self-employed persons, 20-49 employees and self-employed persons, 50-249 employees and self-employed persons, 250 and more employees and self-employed persons;
- For NACE Sections F to J, L to N and P to R and divisions S95 and S96, for variables other than 210101 (Number of active enterprises) and 220101 (Number of employees and self-employed persons: Total, 0-9 employees and self-employed persons, 10-19 employees and self-employed persons, 20-49 employees and self-employed persons, 50-249 employees and self-employed persons, 250 and more employees and self-employed persons;
- For NACE Sections B to E and K: Total, 0-9 employees and self-employed persons, 10-19 employees and self-employed persons, 20-49 employees and self-employed persons, 50-249 employees and self-employed persons, 250 and more employees and self-employed persons

2. Breakdown by activity and size class of number of employees (CETO-flag as defined in Annex III.B may be applied)

For variables 210101 (Number of active enterprises), 220101 (Number of employees and self-employed persons) and 220102 (Number of employees) only

Data have to be provided as a combination of all breakdowns listed below:

Activity breakdown:

- NACE Sections;
- Aggregates of NACE divisions:
- C10+C11+C12, C13+C14, C17+C18, C24+C25, C29+C30, C31+C32;
- NACE divisions :
- C15, C16, C19, C20, C21, C22, C23, C26, C27, C28, C33, S95, S96 and all divisions of NACE Sections G, H, I, J, K, L ,M ,N, P, Q and R;
- Groups of NACE divisions G47 and J62 and of NACE Sections L, M and N;
- Classes of NACE division J62;
- Special aggregates as defined in Annex II.B to this

	Regulation: o Industry, construction and services (except public administration, defence, compulsory social security, activities of membership organisations, activities of households as employers and extra-territorial organisations and bodies), o Services (except public administration, defence, compulsory social security, activities of membership organisations, households as employers and extra-territorial organisations and bodies) o ICT total, o ICT manufacturing o ICT services *Size class of number of employees breakdown:* Total, 0 employees, 1-4 employees, 5-9 employees, 10 and more employees 3. Breakdown by activity and legal form (CETO-flag as defined in Annex III.B may be applied) **For variables 210101 (Number of active enterprises), 220101 (Number of employees and self-employed persons) and 220102 (Number of employees) only** Data have to be provided as a combination of all breakdowns listed below: *Activity breakdown:* same activity breakdown as in breakdown 2 *Legal form breakdown:* • Total, • personally owned and no limit to personal liability, • private or publicly quoted joint stock companies with limited liability for those owning shares, • personally owned limited and unlimited liability partnerships (Included are also other legal forms such as co-operatives, associations etc.,) 4. Breakdown by activity and size class of turnover **for NACE Section G only** (CETO-flag as defined in Annex III.B may be applied; 1%-rule as defined in Annex III.A.1 based on "net turnover" and "number of employees and self-employed persons" at NACE division level may be applied) Data have to be provided as a combination of all breakdowns listed below: *Activity breakdown:* NACE section, divisions and groups *Size class of turnover breakdown:* Annual turnover in million

	euro: Total, 0 to less than 1, 1 to less than 2, 2 to less than 5, 5 to less than 10, 10 to less than 20, 20 to less than 50, 50 to less than 200, 200 and more
Use of approximations and quality requirements	For activities of NACE 642, 643 and 653 which are economically not significant in terms of value added and number of employees and self-employed persons 0 values may be provided except for variables 210101 (Number of active enterprises) and 220101 (Number of employees and self-employed persons). If 220102 (number of employees) is not 0, the value also should be provided. In cases where the source data used for compiling the data of the variable is available for the fiscal year for some statistical units and this data cannot be recalculated to cover the calendar year, the calendar year data may be approximated by data on the fiscal year for these statistical units.
Data transmission deadline	Preliminary data: T+10M for activity and Breakdown by activity and size class of number of employees and self-employed persons for variables 210101 (Number of active enterprises), 220101 (Number of employees and self-employed persons) and 250101 (Net turnover); Final and validated data: T+18Mfor all variables
First reference period	2021

Table 12. Country-level business statistics on demographic events for enterprises

Variables	210201. Enterprise births 210202. Enterprise deaths 210203. Enterprise survivals 210102. Number of enterprises having at least one employee 210204. Enterprises having the first employee 210205. Enterprises having no employees anymore 210206. Survivals of enterprises having at least one employee 220401. Number of employees and self-employed persons in newly born enterprises 220402. Number of employees in newly born enterprises 220403. Number of employees and self-employed persons in enterprise deaths 220404. Number of employees in enterprise deaths 220405. Number of employees and self-employed persons in enterprise survivals 220406. Number of employees and self-employed persons in enterprise survivals, in the year of birth 220104. Number of employees and self-employed persons in enterprises having at least one employee

	220105. Number of employees in enterprises having at least one employee 220407. Number of employees and self-employed persons in enterprises having the first employee 220408. Number of employees in enterprises having the first employee 220409. Number of employees and self-employed persons in enterprises having no employees anymore 220410. Number of employees in enterprises having no employees anymore 220411. Number of employees and self-employed persons in survivals of enterprises having at least one employee 220412. Number of employees and self-employed persons in survivals of enterprises having at least one employee, in the year of birth
Measurement unit	Absolute value
Statistical population	Market producers of NACE Sections B to N and P to R and divisions S95 and S96
Breakdowns	1. Breakdown by activity and size class of number of employees (CETO-flag as defined in Annex III.B may be applied) **For all variables except for variables** • 210203 (Enterprise survivals), • 210206 (Survivals of enterprises having at least one employee), • 220405 (Number of employees and self-employed persons in enterprise survivals), • 220406 (Number of employees and self-employed persons in enterprise survivals, in the year of birth), • 220411 (Number of employees and self-employed persons in survivals of enterprises having at least one employee) • 220412 (Number of employees and self-employed persons in survivals of enterprises having at least one employee, in the year of birth) Data have to be provided as a combination of all breakdowns listed below: *Activity breakdown:* • NACE Sections; • Aggregates of NACE divisions: o C10+C11+C12, C13+C14, C17+C18, C24+C25, C29+C30, C31+C32; • NACE divisions: o C15, C16, C19, C20, C21, C22, C23, C26, C27, C28, C33, S95, S96 and all divisions of NACE Sections G, H, I, J, K, L, M, N, P, Q and R; • Groups of NACE divisions G47 and J62 and of NACE Sections L, M and N;

- Classes of NACE division J62;
- Special aggregates as defined in Annex II.B to this Regulation:
  - Industry, construction and services (except public administration, defence, compulsory social security, activities of membership organisations, activities of households as employers and extra-territorial organisations and bodies),
  - Services (except public administration, defence, compulsory social security, activities of membership organisations, households as employers and extra-territorial organisations and bodies)
  - ICT total,
  - ICT manufacturing,
  - ICT services

Size class of number of employees breakdown:
Total, 0 employees, 1-4 employees, 5-9 employees, 10 and more employees

Size class 0 employees not to be provided for variables:
- 210102 (Number of enterprises having at least one employee),
- 210204 (Enterprises having the first employee),
- 210205(Enterprises having no employees anymore),
- 220104 (Number of employees and self-employed persons in enterprises having at least one employee),
- 220105 (Number of employees in enterprises having at least one employee),
- 220407 (Number of employees and self-employed persons in enterprises having the first employee),
- 220408 (Number of employees in enterprises having the first employee),
- 220409 (Number of employees and self-employed persons in enterprises having no employees anymore),
- 220410 (Number of employees in enterprises having no employees anymore).

2. Breakdown by activity and legal form (CETO-flag as defined in Annex III.B may be applied)
For all variables except for variables:
- 210203 (Enterprise survivals),
- 210206 (Survivals of enterprises having at least one employee),
- 220405 (Number of employees and self-employed persons in enterprise survivals),
- 220406 (Number of employees and self-employed persons in enterprise survivals, in the year of birth),
- 220411 (Number of employees and self-employed persons in survivals of enterprises having at least one employee),

- 220412 (Number of employees and self-employed persons in survivals of enterprises having at least one employee, in the year of birth).

Data have to be provided as a combination of all breakdowns listed below:

Activity breakdown:
same activity breakdown as in breakdown 1

Legal form breakdown:
- Total,
- personally owned and no limit to personal liability,
- private or publicly quoted joint stock companies with limited liability for those owning shares,
- personally owned limited and unlimited liability partnerships (Included are also other legal forms such as co-operatives, associations etc.,)

3. Breakdown by activity, size class of number of employees and number of calendar years of survival (CETO-flag as defined in Annex III.B may be applied)
For variables
- 210203 (Enterprise survivals),
- 210206 (Survivals of enterprises having at least one employee),
- 220405 (Number of employees and self-employed persons in enterprise survivals),
- 220406. Number of employees and self-employed persons in enterprise survivals, in the year of birth,
- 224011 (Number of employees and self-employed persons in survivals of enterprises having at least one employee) and
- 224012 (Number of employees and self-employed persons in survivals of enterprises having at least one employee, in the year of birth)

Data have to be provided as a combination of all breakdowns listed below:

Activity breakdown: same activity breakdown as in breakdown 1.

Size class of number employees breakdown:
Total, 0, 1-4, 5-9, 10+
Size class 0 not to be provided for variables:
- 210206 (Survivals of enterprises having at least one employee),
- 220411 (Number of employees and self-employed persons in survivals of enterprises having at least one employee),
- 220412 (Number of employees and self-employed persons in survivals of enterprises having at least one employee, in

	the year of birth). *Breakdown by number of calendar years of survival* 1, 2, 3, 4, 5
Data transmission deadline	<u>Preliminary data:</u> • T+18M for variable 210202 (Enterprise deaths), 220403 (Number of employees and self-employed persons in enterprise deaths) and 220404 (Number of employees in enterprise deaths), • T+20M for variable 210205 (Enterprises having no employees anymore), 220409 (Number of employees and self-employed persons in enterprises having no employees anymore) and 220410 (Number of employees in enterprises having no employees anymore); <u>Final and validated data:</u> • T+18M for variables 210201 (Enterprise births), 210203 (Enterprise survivals), 220401 (Number of employees and self-employed persons in newly born enterprises), 220402 (Number of employees in newly born enterprises), 220405 (Number of employees and self-employed persons in enterprise survivals) and 220406 (Number of employees and self-employed persons in enterprise survivals, in the year of birth), • T+20M for variables 210102 (Number of enterprises having at least one employee), 210204 (Enterprises having the first employee), 210206 (Survivals of enterprises having at least one employee), 220104 (Number of employees and self-employed persons in enterprises having at least one employee), 220105 (Number of employees in enterprises having at least one employee), 220407 (Number of employees and self-employed persons in enterprises having the first employee), 220408 (Number of employees in enterprises having the first employee), 220411 (Number of employees and self-employed persons in survivals of enterprises having at least one employee) and 220412 (Number of employees and self-employed persons in survivals of enterprises having at least one employee, in the year of birth), • T+30M for variables 210202 (Enterprise deaths), 220403 (Number of employees and self-employed persons in enterprise deaths) and 220404 (Number of employees in enterprise deaths), • T+32M for variables 210205 (Enterprises having no employees anymore), 220409 (Number of employees and self-employed persons in enterprises having no employees anymore) and 220410 (Number of employees in enterprises having no employees anymore).
First reference period	2021

Table 13. Country-level business statistics on high-growth enterprises	
Variables	210103. Number of high-growth enterprises 210104. Number of young high-growth enterprises 220106. Number of employees in high-growth enterprises 220107. Number of employees in young high-growth enterprises
Measurement unit	Absolute value
Statistical population	Market producers of NACE Sections B to N and P to R and divisions S95 and S96
Breakdowns	Breakdown by activity (CETO-flag as defined in Annex III.B may be applied) • NACE Sections (only for NACE Sections B to N and P to R), • Divisions and • Groups (except for NACE Sections P to R) • Special aggregates as defined in Annex II.B to this Regulation: o Industry, construction and services (except public administration, defence, compulsory social security, activities of membership organisations, activities of households as employers and extra-territorial organisations and bodies), o Services (except public administration, defence, compulsory social security, activities of membership organisations, households as employers and extra-territorial organisations and bodies)
Data transmission deadline	Preliminary data: T+12 M for variables 210103 (Number of high-growth enterprises) and 220106 (Number of employees in high-growth enterprises); Final and validated data: T+18M for all variables
First reference period	2021

Table 14. Country-level business statistics on enterprises by country of ultimate control	
Variables	210101. Number of active enterprises 210301. Number of foreign-controlled enterprises 220101. Number of employees and self-employed persons 220301. Employee benefits expense 220501. Number of employees and self-employed persons in foreign-controlled enterprises 220701. Employee benefits expense in foreign-controlled

	enterprises 230101. Intramural R&D expenditure (1% rule as defined in Annex III.A.1 based on "net turnover" or "number of employees and self-employed persons" at relevant NACE A*38 level aggregates for NACE Sections B to F may be applied) 230201. R&D personnel (1% rule as defined in Annex III.A.1 based on "net turnover" or "number of employees and self-employed persons" at relevant NACE A*38 level aggregates for NACE Sections B to F may be applied) 230301. Intramural R&D expenditure in foreign-controlled enterprises (1% rule as defined in Annex III.A.1 based on "net turnover" or "number of employees and self-employed persons" at relevant NACE A*38 level aggregates for NACE Sections B to F may be applied) 230401. R&D personnel in foreign-controlled enterprises (1% rule as defined in Annex III.A.1 based on "net turnover" or "number of employees and self-employed persons" at relevant NACE A*38 level aggregates for NACE Sections B to F may be applied) 240101. Total purchases of goods and services 240102. Purchases of goods and services for resale 240301. Total purchases of goods and services of foreign-controlled enterprises 240302. Purchases of goods and services for resale of foreign-controlled enterprises 250101. Net turnover 250301. Value of output 250401. Value added 250601. Net turnover of foreign-controlled enterprises 250701. Value of output of foreign-controlled enterprises 250801. Value added of foreign-controlled enterprises 260101. Gross investment in tangible non-current assets 260201. Foreign-controlled enterprises' gross investment in tangible non-current assets
Measurement unit	Absolute value for variables 210101 (Number of active enterprises), 210301 (Number of foreign-controlled enterprises), 220101 (Number of employees and self-employed persons), 220501 (Number of employees and self-employed persons in foreign-controlled enterprises), 230201(R&D personnel) and 230401 (R&D personnel in foreign-controlled enterprises); National currency (thousands) for other variables.
Statistical population	For all variables except for variables 230101 (Intramural R&D expenditure), 230301 (Intramural R&D expenditure in foreign-controlled enterprises), 230201 (R&D personnel) and 230401 (R&D personnel in foreign-controlled enterprises): Market producers of NACE Sections B to N and P to R and divisions S95 and S96; For variables 230101 (Intramural R&D expenditure), 230301

	(Intramural R&D expenditure in foreign-controlled enterprises), 230201 (R&D personnel) and 230401 (R&D personnel in foreign-controlled enterprises): Market producers of NACE Sections B to F.
Breakdowns	Data will be provided with the detail by country of ultimate control, according to the concept of 'ultimate controlling institutional unit', and by activity of the enterprise. 1. Breakdown by activity and geographical breakdown Data have to be provided as a combination of all breakdowns listed below: **For all variables except for variables 230101 (Intramural R&D expenditure), 230301 (Intramural R&D expenditure in foreign-controlled enterprises), 230201 (R&D personnel) and 230401 (R&D personnel in foreign-controlled enterprises):** *Activity breakdown:* • NACE Sections; • Aggregates of NACE divisions: o C10+C11+C12, C13+C14+C15, C16+C17+C18, C22+C23, C24+C25, C29+C30, C31+C32, H52+H53, J59+J60, J62+J63, M69+M70+M71, M73+M74+M75, N78+N79+N80+N81+N82, Q87+Q88, S95+S96 • NACE divisions: o C19, C20, C21, C26, C27, C28, C33, H49, H50, H51, J58, J61, N77, M72, Q86, • Special aggregates as defined in Annex II.B to this Regulation: o Industry, construction and services (except public administration, defence, compulsory social security, activities of membership organisations, activities of households as employers and extra-territorial organisations and bodies), o Services (except public administration, defence, compulsory social security, activities of membership organisations, households as employers and extra-territorial organisations and bodies) **For variables 230101 (Intramural R&D expenditure), 230301 (Intramural R&D expenditure in foreign-controlled enterprises), 230201 (R&D personnel) and 230401 (R&D personnel in foreign-controlled enterprises):** *Activity breakdown* • NACE Sections; • Aggregates of NACE divisions: o C10+C11+C12, C13+C14+C15, C16+C17+C18, C22+C23, C24+C25, C29+C30, C31+C32,

	• NACE divisions : o C19, C20, C21, C26, C27, C28, C33 • Special aggregate as defined in Annex II to this Regulation o Industry and construction *Geographical breakdown:* For variables 210101 (Number of active enterprises), 220101 (Number of employees and self-employed persons), 220301 (Employee benefits expense), 230101 (Intramural R&D expenditure) and 230201 (R&D personnel), 240101 (Total purchases of goods and services), 240102 (Purchases of goods and services for resale), 250101 (Net turnover), 250301 (Value of output), 250401 (Value added) and 260101 (Gross investment in tangible non-current assets) geographic aggregates "World total" and "Domestically controlled". **For other variables** Geo level 1 as defined in an implementing act in accordance with Article 7(1)(d) of Regulation (EU) 2019/2152 <u>2. Geographical breakdown</u> For variables 210301 (Number of foreign-controlled enterprises), 220501 (Number of employees and self-employed persons in foreign-controlled enterprises), 220701 (Employee benefits expense in foreign-controlled enterprises), 230301 (Intramural R&D expenditure in foreign-controlled enterprises), 230401 (R&D personnel in foreign-controlled enterprises), 240301 (Total Purchases of goods and services of foreign-controlled enterprises), 240302 (Purchases of goods and services for resale of foreign-controlled enterprises), 250601 (Net turnover of foreign-controlled enterprises), 250701 (Value of output of foreign-controlled enterprises), 250801 (Value added of foreign-controlled enterprises) and 260201 (Foreign-controlled enterprises' gross investment in tangible non-current assets) Geo level 3 as defined in an implementing act in accordance with Article 7(1)(d) of Regulation (EU) 2019/2152
Use of approximations and quality requirements	For division K64 the value of variables 250101 and 250601 (Net turnover) can be approximated by the Value of output as defined in Annex IV to this Regulation. For activities of NACE 642, 643 and 653 included in the data and which are economically not significant in terms of value added and number of employees and self-employed persons 0 values may be assumed except for variables 210101 (Number of active enterprises), 220101 (Number of employees and self-employed persons), 210301 (Number of foreign-controlled enterprises) and 220501 (Number of employees and self-employed persons in foreign-controlled enterprises). For activities of NACE Section K, it can be assumed that the

	value of variables 240102 and 240302 (Purchases of goods and services for resale) is economically non-significant, therefore 0 values may be provided for variables 240102 and 240302. Additional approximations for activities of NACE Section K may be agreed between the Commission (Eurostat) and the Member States. In cases where the source data used for compiling the data of the variable is available for the fiscal year for some statistical units and this data cannot be recalculated to cover the calendar year, the calendar year data may be approximated by data on the fiscal year for these statistical units.
Data transmission deadline	T+20M
First reference period	2021

Table 15. Country-level business statistics on foreign-controlling enterprises and domestic affiliates active in the reporting country

Variables	210401. Number of foreign-controlling enterprises (UCI concept) and domestic affiliates 220601. Number of employees and self-employed persons in foreign-controlling enterprises (UCI concept) and domestic affiliates 250901. Net turnover of foreign-controlling enterprises (UCI concept) and domestic affiliates
Measurement unit	Absolute value for variables 210401 (Number of foreign-controlling enterprises (UCI concept) and domestic affiliates) and 220601 (Number of employees and self-employed persons in foreign-controlling enterprises (UCI concept) and domestic affiliates), National currency (thousands) for variable 250901 (Net turnover of foreign-controlling enterprises (UCI concept) and domestic affiliates)
Statistical population	Market producers of NACE Sections B to N and P to S
Breakdowns	<u>Breakdown by activity of the enterprise</u> • NACE Sections; • Aggregates of NACE divisions: o C10+C11+C12, C13+C14+C15, C16+C17+C18, C22+C23, C24+C25, C29+C30, C31+C32, H52+H53, J59+J60, J62+J63, M69+M70+M71, M73+M74+M75, N78+N79+N80+N81+N82, Q87+Q88 • NACE divisions: o C19, C20, C21, C26, C27, C28, C33, H49, H50, H51, J58, J61, N77, M72, Q86 • Special aggregates as defined in Annex II.B to this

	Regulation o Industry, construction and services (except public administration, defence, compulsory social security, activities of households as employers and extra-territorial organisations and bodies), o Services (except public administration, defence, compulsory social security, activities of households as employers and extra-territorial organisations and bodies)
Use of approximations and quality requirements	For division K64 the value of variable 250901 (Net turnover) can be approximated by the Value of output as defined in Annex IV to this Regulation. For activities of NACE 642, 643 and 653 included in the data and which are economically not significant in terms of value added and number of employees and self-employed persons 0 values may be assumed for variable 250901 (Net turnover of foreign-controlling enterprises (UCI concept) and domestic affiliates). Additional approximations for activities of NACE Section K may be agreed between the Commission (Eurostat) and the Member States. In cases where the source data used for compiling the data of the variable is available for the fiscal year for some statistical units and this data cannot be recalculated to cover the calendar year, the calendar year data may be approximated by data on the fiscal year for these statistical units.
Data transmission deadline	T+20M
First reference period	2021

Table 16. Country-level business statistics on trade in goods by enterprise characteristics

Variables	210501. Number of enterprises exporting goods 210502. Number of enterprises importing goods 240401. Statistical value of imports by enterprises 251101. Statistical value of exports by enterprises
Measurement unit	Absolute value for variables 210501 (Number of enterprises exporting goods) and 210502 (Number of enterprises importing goods); National currency (units) for variables 240401 (Statistical value of imports by enterprises) and 251101 (Statistical value of exports by enterprises)
Statistical population	Total exports or imports of goods;

	NACE Sections A to U
Breakdowns	<u>Breakdowns 1 to 11 have each to be combined with the following geographical breakdown</u> *<u>Geographical breakdown</u>* • World o Intra-Union o Extra-Union <u>1. Breakdown by activity</u> • Total o NACE sections o NACE divisions o NACE groups of Sections C, D, E and G o Unknown <u>2. Breakdown by activity and size class of number of employees and self-employed persons</u> *Activity breakdown:* • Total o NACE sections o NACE divisions of Sections C and G o Special aggregates as defined in Annex II.B to this Regulation: ♦ industry ♦ other than industry and trade o Unknown *Size class of number of employees and self-employed persons breakdown:* • Total o 0-9 employees and self-employed persons o 10-49 employees and self-employed persons o 50-249 employees and self-employed persons o 250 and more employees and self-employed persons o Unknown <u>3. Breakdown by activity and additional geographical breakdown</u> *Activity breakdown:* • Total o NACE Section G o special aggregates as defined in Annex II.B to this Regulation ♦ industry ♦ other than industry and trade o Unknown *Additional geographical breakdown:*

- Individual Member States
- Most important extra-Union partner countries and zones

4. Breakdown by size class of employees and self-employed persons and additional geographical breakdown

Size class of number of employees and self-employed persons breakdown:

- Total
  - 0-9 employees and self-employed persons
  - 10-49 employees and self-employed persons
  - 50-249 employees and self-employed persons
  - 250 employees and self-employed persons and more
  - Unknown

Additional geographical breakdown:

- Individual Member States
- Most important extra-Union partner countries and zones

5. Breakdown by activity and number of partner countries

Activity breakdown:

Same activity breakdown as in breakdown 3

Number of partner countries breakdown:

- Total
  - 1
  - 2
  - 3-5
  - 6-9
  - 10-14
  - 15-19
  - 20+
  - Unknown

6. Breakdown by activity and concentration of trade (for variables 251101 (Statistical value of exports by enterprises) and 240401 (Statistical value of imports by enterprises) only)

Activity breakdown:

Same activity breakdown as in breakdown 3

Concentration of trade breakdown:

- Total
  - Top 5
  - 10
  - 20
  - 50
  - 100
  - 500

- 1000 enterprises

7. Breakdown by activity and type of trader
Data to be provided for imports, exports and for total trade
Activity breakdown:
Same activity breakdown as in breakdown 2

Type of trader breakdown:
- Total
  - One way traders
  - Two-way traders
  - All types of traders

8. Breakdown by activity and exports intensity (share of exports of turnover)
Activity breakdown:
Same activity breakdown as in breakdown 2

Exports intensity breakdown:
- Total
  - No exports (0)
  - Between 0 and less than 25
  - Between 25 and less than 50
  - Between 50 and less than 75
  - 75 or more
  - Unknown

9. Breakdown by activity and type of control
Activity breakdown:
Same activity breakdown as in breakdown 2

Type of control breakdown:
- Total
  - Domestically controlled enterprises,
    Additional breakdown, if available:
    - Domestically controlled enterprises without own affiliates abroad,
    - Domestically controlled enterprises with own affiliates abroad,
  - Foreign-controlled enterprises
  - Unknown

10. Breakdown by activity and commodity (for variables 251101 (Statistical value of exports by enterprises) and 240401 (statistical value of imports by enterprises) only)
Activity breakdown:
Same activity breakdown as in breakdown 2

	Commodity breakdown: • Total o CPA division level for products of Divisions 10 to 32 of Section C o CPA section level for products of Sections A, B, C, D and E o Special aggregate as defined in Annex II to this Regulation ♦ Other CPA products o Unknown 11. Trade population Data to be provided for imports, exports and for total trade *Breakdown of match of trade data with business register in terms of number of enterprises and number of traders for specific populations of traders.* *Breakdown of match of trade data with business register in terms of statistical value for specific populations of traders.*
Data transmission deadline	T+12 M
First reference period	2022

Table 17. Country-level business statistics on trade in services by enterprise characteristics (STEC) - annual data

Variables	240401. Statistical value of imports by enterprises 251101. Statistical value of exports by enterprises
Measurement unit	National currency (thousands)
Statistical population	Total exports or imports of services, traded between residents and non-residents NACE Sections A to U
Breakdowns	*All breakdowns (1 to 3) have each to be combined with the following geographical breakdown* *Geographical breakdown* • World o Intra-Union o Extra-Union 1. Breakdown by activity and size class of number of employees and self-employed persons *Activity breakdown:* • Total For the below breakdowns CETO flag as defined in Annex III.B may be applied:

	○ Aggregates of NACE Sections : ▪ A+B, D+E, I+L+O+P+Q+R+S+T+U ○ NACE Sections: ▪ C, F, G, H, J, K, M, N ○ Unknown *Size class of number of employees and self-employed persons breakdown:* • Total For the below breakdowns CETO flag as defined in Annex III.B may be applied: ○ 0-49 employees and self-employed persons ▪ *Optional: 0-9 employees and self-employed persons* ▪ *Optional: 10-49 employees and self-employed persons* ○ 50-249 employees and self-employed persons ○ 250 and more employees and self-employed persons Unknown 2. Breakdown by activity, type of product and additional geographical breakdown *Activity breakdown:* Same activity breakdown as in breakdown 1 *Product breakdown:* • Total services For the below breakdowns CETO flag as defined in Annex III.B may be applied: ○ EBOPS 2010 main components, as defined in Annex VI, Section 2, Table 1 ○ Unknown ○ Optional: EBOPS 2010 detailed components 10.1, 10.2, and 10.3, as defined in Annex VI, Section 2, Table 1 *Optional: Additional geographical breakdown* *To be provided only for Total services:* • *Individual EU Member States* • *United States of America* 3. Breakdown by activity and type of control *Activity breakdown:* Same activity breakdown as in breakdown 1.

	Type of control breakdown: • Total For the below breakdowns <u>CETO flag as defined in Annex III.B may be applied:</u> o Domestically controlled enterprises *Optional: Additional breakdown, if available:* ▪ *Domestically controlled enterprises without own affiliates abroad* ▪ *Domestically controlled enterprises with own affiliates abroad* o Foreign-controlled enterprises o Unknown
Data transmission deadline	<u>T+18 M</u>
Use of approximations and quality requirements	The methods and estimations recommended in the Eurostat-OECD Compilers Guide for Statistics on Services Trade by Enterprise Characteristics should be used. Countries may also use any other equivalent method or estimation, in line with the principles of the MSITS 2010 and Art. 4 of Regulation (EU) 2019/2152 of the European Parliament and of the Council. In all cases, the methods used should be clearly described in the metadata.
First reference period	2022

Table 18. Country-level business statistics on intramural R&D expenditure

Variables	230101. Intramural R&D expenditure
Measurement unit	National currency (thousands)
Statistical population	All R&D performing units classified in Sections A to U of NACE
Breakdowns	<u>1. Breakdown by sector of performance</u> • Total over all sectors listed below o business enterprise sector, o higher education sector, o government sector, o private non-profit sector <u>2. Breakdown by sector of performance and source of funds</u> Data have to be provided as a combination of all breakdowns listed

below
Sector of performance breakdown:
same as breakdown 1

Source of funds breakdown

- Total over all sources of funds listed below
  - Business enterprise sector
  - Government sector
  - Private non-profit sector
  - Higher education sector
  - Rest of the world
    - ♦ Foreign business enterprises
      - Foreign enterprises within the same group (for business enterprise sector only)
      - Other foreign enterprises (for business enterprise sector only)
    - ♦ European Commission
    - ♦ International organisations
    - ♦ Other sources

3. Breakdown by sector of performance and type of R&D (optional for Higher education sector and for Total)
Data have to be provided as a combination of all breakdowns listed below:

Sector of performance breakdown:
same as breakdown 1

Type of R&D breakdown

- Basic research
- Applied research
- Experimental development

4. Breakdown by sector of performance and type of cost
Data have to be provided as a combination of all breakdowns listed below:
Sector of performance breakdown:
same as breakdown 1

Type of costs breakdown:

- current costs (labour costs and other costs),
- capital expenditure

5. Breakdown by activity (for business enterprise sector only)

- Total over all NACE Sections A to U;
- Aggregates of Sections D+E, G+H+I+J+K+L+M+N, O+P, S+T+U;
- Sections A, B, C, E, F, G, H, I, J, K, M, N, Q, R, S, T
- Aggregates of divisions C10+C11+C12, C10+C11, C13+C14+C15, C16+C17+C18, C25+C26+C27+C28+C29+C30, D35+E36, E37+E38+E39, J58+J59+J60, M69+M70+M71, M73+M74+M75, Q87+Q88;
- Divisions C12, C13, C14, C15, C16, C17, C18, C19, C20, C21, C22, C23, C24, C25, C26, C27, C28, C29, C30, C31, C32, C33, D35, J61, J62, J63, L68, M71, M72, O84, P85, Q86, U99
- NACE Groups C254, C261, C262, C263, C264, C265, C266, C267, C268, C301, C302, C303, C304, C309, C325, G465, J582, J631, M721, M722, S951
- Special aggregates as defined in Annex II.B to this Regulation
  - ICT total,
  - ICT manufacturing
  - ICT services

6. Breakdown by industry orientation (for business enterprise sector only) (optional)

'Industry orientation' breakdown:

same as breakdown 5

7. Breakdown by size class of number of employees and self-employed persons (business enterprise sector only)

Size class of number of employees and self-employed persons:

- Total over all size classes listed below, including the optional size class 0-9
  - 0-9 employees and self-employed persons (optional)
  - 10-49 employees and self-employed persons
  - 50-249 employees and self-employed persons
  - 250 and more employees and self-employed persons

8. Breakdown by source of funds and size class of number of employees and self-employed persons (for business enterprise sector only)

Data have to be provided as a combination of all breakdowns listed below:

Source of funds breakdown:

- Total over all sources of funds listed below
  - business enterprise sector
  - government sector
  - private non-profit sector
  - higher education sector
  - rest of the world

Size class of number of employees and self-employed persons:

	• Total over all size classes listed below, including the optional size class 0-9 o 0-9 employees and self-employed persons (optional) o 10-49 employees and self-employed persons o 50-249 employees and self-employed persons o 250 and more employees and self-employed persons 9. Breakdown by major field of research and development (for government and higher education sector only) • natural science, • engineering and technology, • medical and health sciences, • agricultural and veterinary sciences, • social sciences, • humanities and the arts 10. Breakdown by socioeconomic objective (for government sector only) (optional) Chapter level of the nomenclature for the analysis and comparison of scientific programmes and budgets (NABS)
Data transmission deadline	All breakdowns (except sector of performance breakdown): Every odd-numbered year final and validated data at T+18M Sector of performance breakdown: Annually • preliminary data at T+10M • final and validated data at T+18M
First reference period	2021

Table 19. Country level business statistics on employment in R&D

Variables	230201. R&D personnel 230202. Researchers
Measurement unit	Absolute value
Statistical population	All R&D performing units classified in Sections A to U of NACE
Breakdowns	1. Breakdown by sector of performance **Data to be provided in head count and full-time equivalent units** • Total of all sectors listed below o business enterprise sector o higher education sector o government sector o private non-profit sector

2. Breakdown by sector of performance and occupation

For variable 230201 (R&D personnel) only; data to be provided in full-time equivalent units

Data have to be provided as a combination of all breakdowns listed below:

Sector of performance breakdown:
same as breakdown 1

Occupation breakdown:

- Total over all occupations listed below
  - Researchers,
  - other R&D personnel
    - technicians and equivalent staff (optional)
    - other supporting staff (optional)

3. Breakdown by sector of performance and qualification (optional)

Data to be provided in full-time equivalent units

Data have to be provided as a combination of all breakdowns listed below:

Sector of performance breakdown:
same as breakdown 1

Qualification breakdown:

- Total over all qualification levels listed below
  - PhD holders (ISCED 2011 level 8),
  - other University degrees and other tertiary diplomas (ISCED 2011 levels 5, 6 and 7),
  - other qualifications

4. Breakdown by sector of performance, occupation and gender

For variable 230201 (R&D personnel) only; data to be provided in head count

Data have to be provided as a combination of all breakdowns listed below:

Sector of performance breakdown:
same as breakdown 1

Occupation breakdown:
same as breakdown 2

Gender breakdown:

- total,
- female

5. Breakdown by sector of performance, qualification and gender

(optional)

Data to be provided in head count

Data have to be provided as a combination of all breakdowns listed below:

Sector of performance breakdown:
same as breakdown 1

Qualification breakdown:
same as breakdown 3

Gender breakdown:
same as within breakdown 4

6. Breakdown by activity

Data to be provided for business enterprise sector only; data to be provided in head count and full-time equivalent units

- Total over all NACE Sections A to U;
- Aggregates of Sections D+E, G+H+I+J+K+L+M+N, O+P, S+T+U
- Sections A, B, C, E, F, G, H, I, J, K, M, N, Q, R, S, T
- Aggregates of divisions C10+C11+C12, C10+C11, C13+C14+C15, C16+C17+C18, C25+C26+C27+C28+C29+C30, D35+E36, E37+E38+E39,, J58+J59+J60, M69+M70+M71, M73+M74+M75, Q87+Q88;
- Divisions C12, C13, C14, C15, C16, C17, C18, C19, C20, C21, C22, C23, C24, C25, C26, C27, C28, C29, C30, C31, C32, C33, D35, J61, J62, J63, L68, M71, M72, O84, P85, Q86, U99
- NACE Groups C254, C261, C262, C263, C264, C265, C266, C267, C268, C301, C302, C303, C304, C309, C325, G465, J582, J631, M721, M722, S951
- Special aggregates as defined in Annex II.B to this Regulation
  - ICT total,
  - ICT manufacturing,
  - ICT services

7. Breakdown by major field of research and development and gender

Data to be provided in for government and higher education sector only

- Headcount
- Fulltime equivalent units (optional)

Data have to be provided as a combination of all breakdowns listed below:

Major field of research and development breakdown:

- natural science,
- engineering and technology,
- medical and health sciences,

- agricultural and veterinary sciences,
- social sciences,
- humanities and the arts

Gender breakdown:
same as within 'breakdown 4'

8. Breakdown by activity and gender
Data to be provided in head count and for the business enterprise sector only
Data have to be provided as a combination of all breakdowns listed below:

Activity breakdown:
same as breakdown 6

Gender breakdown:
same as within 'breakdown 4'

9. Breakdown by size class of number of employees and self-employed persons
Data to be provided in full-time equivalent units and for the business enterprise sector only
Size class of number of employees and self-employed persons breakdown:
- 0-9 employees and self-employed persons (optional),
- 10-49 employees and self-employed persons,
- 50-249 employees and self-employed persons,
- 250 and more employees and self-employed persons

The total for the business enterprise sector shall cover all size classes listed above, including the optional size class 0-9.

10. Breakdown by sector of performance and gender
For variable 230202 (Researchers) only; data to be provided in
- **head count**
- **full-time equivalent units (optional)**

Data have to be provided as a combination of all breakdowns listed below:

Sector of performance breakdown:
same as breakdown 1

Gender breakdown:
same as within 'breakdown 4'

11. Breakdown by sector of performance, age group and gender (optional)
For variable 230202 (Researchers) only; data to be provided in

	head count unit Data have to be provided as a combination of all breakdowns listed below: *Sector of performance breakdown:* same as breakdown 1 For the business enterprise sector and private non-profit sector: optional *Age group breakdown:* • Total over all age groups listed below ○ <25 ○ 25-34 ○ 35-44 ○ 45-54 ○ 55-64 ○ >=65 *Gender breakdown:* same as within 'breakdown 4' <u>12. Breakdown by sector of performance, citizenship and gender (optional)</u> **For variable 230202 (Researchers) only; data to be provided in head count unit** Data have to be provided as a combination of all breakdowns listed below: *Sector of performance breakdown:* same as breakdown 1 *Citizenship breakdown:* • Total over all citizenships and citizenship classes below ○ national citizenship ○ citizenship of other EU Member States ○ citizenship of other European countries ○ citizenship of North America ○ citizenship of Central and South America ○ citizenship of Asia ○ citizenship of Africa ○ other citizenship *Gender breakdown:* same as within breakdown 4
Data transmission deadline	All breakdowns (except sector of performance breakdown): Every odd-numbered year final and validated data at T+18M Sector of performance breakdown for 'Researchers' and 'Total

	Personnel' in FTE: Annually • preliminary data at T+10M • final and validated data at T+18M
First reference period	2021

Table 20. Country-level statistics on publicly funded R&D

Variables	230501. Government budget allocations for research and development (GBARD) 230502. National public funding to transnationally coordinated R&D
Measurement unit	National currency (thousands)
Statistical population	All R&D performing units classified in Sections A to U of NACE
Breakdowns	<u>1. Breakdown by socioeconomic objective for GBARD</u> **For variable 230501** (Government budget allocations for research and development (GBARD)) • Categories of the Nomenclature for the Analysis and Comparison of Scientific Programmes and Budgets (NABS) • Subcategories of the NABS (optional) <u>2. Breakdown by funding mode for GBARD in final budget (optional)</u> **For variable 230501 (Government budget allocations for research and development (GBARD))** • Project funding, • Institutional funding <u>3. Breakdown by type of programme/performer</u> **For variable 230502 (National public funding to transnationally coordinated R&D)** • National contributions to transnational public R&D performers, • National contributions to Europe-wide transnational public R&D programmes, • National contributions to bilateral or multilateral public R&D programmes established between Member States governments (and with candidate countries and EFTA countries)
Data transmission deadline	All breakdowns (for Breakdown 1: in the final budget): annually final and validated data at T+12M Breakdown 1 (in the provisional budget): annually data at T+6M

First reference period	2021

Table 21. Country-level business statistics on purchases by enterprises

Variables	240102. Purchases of goods and services for resale 240103. Expenses on services provided through agency workers 240104. Expenses of long term rental and operating leases (1%-rule as defined in Annex III.A.1 based on "net turnover" and "number of employees and self-employed persons" at NACE division level may be applied) 240105. Purchases of energy products (1%-rule as defined in Annex III.A.1 based on "net turnover" and "number of employees and self-employed persons" at NACE division level may be applied for Sections D, E and F) 240106. Payments to subcontractors (1%-rule as defined in Annex III.A.1 based on "net turnover" and "number of employees and self-employed persons" at NACE division level may be applied)
Measurement unit	National currency (thousands)
Statistical population	For variable 240102 (Purchases of goods and services for resale): Market producers of NACE Sections B to J, L to N and P to R and divisions S95 and S96 For variable 240103 (expenses on services provided through agency workers): Market producers of NACE Sections B to N and P to R and divisions S95 and S96 For variables 240104 (expenses of long term rental and operating leases) and 240106 (payments to subcontractors): Market producers of NACE Sections B to F For variable 240105 (purchases of energy): Market producers of NACE Sections B to F
Breakdowns	Breakdown by activity (CETO-flag as defined in Annex III.B may be applied) **For variables 240102 (purchases for goods and services for resale) and 240103 (expenses on services provided through agency workers)**: • For NACE Sections B to J, L to N and P to R: sections, divisions, groups and classes; • Only for variable 240103,For NACE Section K: Section, divisions, groups 64.1, 64.2, 64.3, 64.9, 65.1, 65.2, 65.3 and classes 64.11, 64.19, 65.11, 65.12, 65.20 and 65.30; • For divisions 95 and 96: divisions, groups and classes; • special aggregates as defined in Annex II.B to this Regulation o Industry, construction and services (except public administration, defence, compulsory social security, activities

	of membership organisations, activities of households as employers and extra-territorial organisations and bodies), o ICT total, o ICT manufacturing , o ICT services, o High and medium-high technology manufacturing (optional), o High technology manufacturing, o Medium-high technology manufacturing, o Low and medium-low technology manufacturing (optional), o Medium-low technology manufacturing , o Low technology manufacturing, o Information sector, o Computer related services, o Total knowledge intensive services (optional), o Knowledge-intensive high technology services, o Knowledge intensive market services, o Knowledge intensive financial services, o Other knowledge intensive services (optional), o Knowledge intensive activities – Business industries, o Knowledge intensive activities (optional), o Tourism industries (total) (optional), o Tourism industries (mainly tourism) (optional) , o Tourism industries (partially tourism) (optional) , o Tourism industries - Transport (total) (optional) , o Tourism industries - Land transport (optional) , o Tourism industries - Water transport (optional) , o Tourism industries - Accommodation (optional), o Tourism industries - Food and beverage (total) (optional) , o Tourism industries - Car and other rental (total)(optional), o Services (except public administration, defence, compulsory social security, activities of membership organisations, households as employers and extra-territorial organisations and bodies) **For variables 240104 (expenses of long term rental and operating leases) and 240106 (payments to subcontractors) (NACE Sections B to F):** NACE Sections and divisions **For variable 240105 (purchases of energy products):** • For NACE Sections B, C and F: sections, division , groups and classes • For NACE Sections D and E: sections and divisions
Use of approximations and quality requirements	For activities of NACE 642, 643 and 653 that are economically not significant in terms of value added and number of employees and self-employed persons 0 values may be provided. For activities of NACE Section K, it can be assumed that the value of variable 240102 (Purchases of goods and services for resale) is economically non-significant, therefore 0 values may be provided

	for variable 240102. In cases where the source data used for compiling the data of the variable is available for the fiscal year for some statistical units and this data cannot be recalculated to cover the calendar year, the calendar year data may be approximated by data on the fiscal year for these statistical units.
Data transmission deadline	T+18M
First reference period	2023 for variable 240106 (payment to subcontractors) 2021 for all other variables

Table 22. Country-level business statistics on changes in stock of enterprises

Detailed topics	240201. Change in stock of goods (1%-rule as defined in Annex III.A.1 based on "net turnover" and "number of employees and self-employed persons" at NACE division level may be applied) 240202. Change in stock of finished goods and work-in-progress 240203. Change in stock of goods for resale
Measurement unit	National currency (thousands)
Statistical population	For variable 240202 (change in stock of finished goods and work-in-progress): Market producers of NACE Sections B to F; For variables 240201 (change in stock of goods) and 240203 (change in stocks of goods for resale): Market producers of NACE Section G
Breakdowns	Breakdown by activity (CETO-flag as defined in Annex III.B may be applied)*:* **For variable 240202 (change in stock of finished goods and work-in-progress) (NACE Sections B to F)**: NACE Sections, divisions, groups and classes **For variables 240201 (change in stock of goods) and 240203 (change in stocks of goods for resale) (NACE Section G)**: NACE Section and divisions
Use of approximations and quality requirements	In cases where the source data used for compiling the data of the detailed topic is available for the fiscal year for some statistical units and this data cannot be recalculated to cover the calendar year, the calendar year data may be approximated by data on the fiscal year for these statistical units.
Data transmission deadline	T+18M
First reference period	2021

Table 23. Country-level business statistics on product and residence of client breakdown of net turnover of enterprises

Variables	250112. Net turnover by residence of client (1%-rule as defined in Annex III.A.1 based on "net turnover" and "number of employees and self-employed persons" at NACE division level may be applied: for groups and classes the 1%-rule shall be applied at the corresponding division level) 250113. Net turnover by product (1%-rule as defined in Annex III.A.1 based on "net turnover" and "number of employees and self-employed persons" at NACE division level may be applied: for groups and classes the 1%-rule shall be applied at the corresponding division level)
Measurement unit	National currency (thousands)
Statistical population	Activity coverage: Market producers of NACE divisions 62, 78 and groups 58.2, 63.1, 69.1, 69.2, 70.2, 71.1, 71.2, 73.1, 73.2 Size class coverage: Enterprises with more than 20 employees and self-employed persons only
Breakdowns	CETO-flag as defined in Annex III.B may be applied **For variable 250113 (Net turnover by product)** 1. Breakdown by product CPA for NACE division 62 and groups 58.2 and 63.1 (Computer services): Total, 58.21, 58.29, 58.29.1+58.29.2, 58.29.3+58.29.4, 58.29.5, 62.01, 62.02, 62.03, 62.09, 63.11, 63.12, 95.11, Resale (should include all resale (wholesale and retail) of software which is not developed by the enterprise as well as the resale of hardware which is not manufactured by the enterprise), Other products n.e.c. CPA for NACE group 69.1 (legal services): Total, 69.10.11, 69.10.12, 69.10.13, 69.10.14, 69.10.15, 69.10.16, 69.10.17, 69.10.18, 69.10.19, Other products n.e.c. CPA for NACE group 69.2 (Accounting, bookkeeping and auditing activities; tax consultancy): Total, 69.20.1, 69.20.2, 69.20.21+22+23, 69.20.24, 69.20.29, 69.20.3, 69.20.4, Other products n.e.c. CPA for NACE group 70.2 (Management consultancy activities): Total, 70.21.1, 70.22.1, 70.22.11, 70.22.12, 70.22.13, 70.22.14, 70.22.15, 70.22.16, 70.22.17, 70.22.2, 70.22.3, Other products n.e.c. CPA for NACE class 71.11 (Architectural activities): Total, 71.11.1, 71.11.2, 71.11.21+22, 71.11.23, 71.11.24, 71.11.3, 71.11.4, Other products n.e.c.

	CPA for NACE class 71.12 (Engineering services and related technical consulting services): Total, 71.12.1, 71.12.11, 71.12.12, 71.12.13, 71.12.14, 71.12.15, 71.12.16, 71.12.17, 71.12.18, 71.12.19, 71.12.2, 71.12.3, Other products n.e.c. CPA for NACE group 71.2 (Technical testing and analysis): Total, 71.20.1, 71.20.11, 71.20.12, 71.20.13, 71.20.14, 71.20.19, Other products n.e.c. CPA for NACE group 73.1 (Advertising): Total, 73.11.1, 73.11.11, 73.11.12, 73.11.13, 73.11.19, 73.12.1, 73.12.11, 73.12.12, 73.12.13, 73.12.14, 73.12.19, Other products n.e.c. CPA for NACE group 73.2 (Market research and public opinion polling): Total, 73.20.1, 73.20.11, 73.20.12, 73.20.13, 73.20.14+19, 73.20.2, Other products n.e.c CPA for NACE division 78 (Employment activities): Total, 78.10.1, 78.10.11, 78.10.12, 78.20.1, 78.20.11, 78.20.12, 78.20.13, 78.20.14, 78.20.15, 78.20.16, 78.20.19, 78.30.1, Other products n.e.c. **For variable 250112 (Net turnover by residence of client)** 2. Breakdown by residence of client Total • Resident (as defined in ESA2010 paragraph 1.62), • Non-resident, ○ intra-EU, ○ extra-EU
Use of approximations and quality requirements	In cases where the source data used for compiling the data of the variable is available for the fiscal year for some statistical units and this data cannot be recalculated to cover the calendar year, the calendar year data may be approximated by data on the fiscal year for these statistical units.
Data transmission deadline	T+18M
First reference period	2021 for NACE divisions 62 and 78 and groups 58.2, 63.1, 71.1, 71.2, 73.1 and 73.2 2022 for NACE groups 69.1, 69.2 and 70.2

Table 24. Country-level business statistics on broad activity regroupings breakdown of net turnover of enterprises

Variables	250102. Net turnover from agriculture, forestry, fishing and industrial activities 250103. Net turnover from industrial activities 250104. Net turnover from industrial activities excluding construction

	250105. Net turnover from construction 250106. Net turnover from service activities 250107. Net turnover from trading activities of purchase and resale and from intermediary activities 250108. Net turnover from building 250109. Net turnover from civil engineering (1%-rule as defined in Annex III.A.1 based on "net turnover" and "number of employees and self-employed persons" at NACE division level may be applied for all variables)
Measurement unit	National currency (thousands)
Statistical population	For variable 250102 (net turnover from agriculture, forestry, fishing and industrial activities): Market producers of NACE Section G; For variables 250104 (net turnover from industrial activities excluding construction), 250105 (net turnover from construction), 250108 (Net turnover from building) and 250109 (Net turnover from civil engineering): Market producers of NACE Section F; For variable 250103 (net turnover from industrial activities): Market producers of NACE Sections B to E; For variables 250106 (net turnover from service activities) and 250107 (Net turnover from trading activities of purchase and resale and from intermediary activities): Market producers of NACE Sections B to G
Breakdowns	Breakdown by activity *Activity breakdown:* NACE sections and divisions
Use of approximations and quality requirements	In cases where the source data used for compiling the data of the variable is available for the fiscal year for some statistical units and this data cannot be recalculated to cover the calendar year, the calendar year data may be approximated by data on the fiscal year for these statistical units.
Data transmission deadline	T+18M
First reference period	2022 for NACE Rev.2 division 47 2025 for NACE Rev.2 division 45 2023 for all other activities

Table 25. Country-level business statistics on type of turnover breakdown of enterprises

Variables	250110. Net turnover from the principal activity at the NACE three-digit level, 250111. Net turnover from subcontracting

	(1%-rule as defined in Annex III.A.1 based on "net turnover" and "number of employees and self-employed persons" at NACE division level may be applied for all variables)
Measurement unit	National currency (thousands)
Statistical population	For variable 250110 (Net turnover from the principal activity at the NACE three-digit level): market producers of NACE Sections B to F; For variable 250111 (Net turnover from subcontracting): market producers of NACE Section F
Breakdowns	Breakdown by activity **For variable 250111 (Net turnover from subcontracting)**: NACE sections and divisions **For variable 250110 (Net turnover from the principal activity at the NACE three-digit level):** NACE Group
Use of approximations and quality requirements	In cases where the source data used for compiling the data of the variable is available for the fiscal year for some statistical units and this data cannot be recalculated to cover the calendar year, the calendar year data may be approximated by data on the fiscal year for these statistical units.
Data transmission deadline	T+18M
First reference period	2021 for variable 250110 (Net turnover from the principal activity at the NACE three-digit level); 2023 for variable 250111 (Net turnover from subcontracting)

Table 26. Country-level business statistics on industrial production

Variables	251001. Sold production 251002. Production under sub-contracted operations 251003. Actual production
Measurement unit	For variable 251001 (Sold production) : national currency (thousands) and (except for industrial services) quantity as defined in the PRODCOM list in force at the end of the reference period; For variable 251002 (Production under sub-contracted operations): (except for industrial services) national currency (thousands) and quantity as defined in the PRODCOM list in force at the end of the reference period; For variable 251003 (Actual production): quantity as defined in the PRODCOM list in force at the end of the reference period

Statistical population	Products of the PRODCOM list under divisions 05-33 of the CPA (exclusions are defined by the PRODCOM list). For variable 251001 (Sold production), a subset of PRODCOM heading refers to industrial services. Variables 251002 (Production under sub-contracted operations) and 251003 (Actual production) to be provided for a subset of products of the PRODCOM list (defined by PRODCOM list). CETO-flag as defined in Annex III.B to this Regulation and 1%-rule as defined in Annex III.A.1 based on production at CPA class level may be applied
Breakdowns	Breakdown by product Prodcom list in force at the end of the reference period
Use of approximations and quality requirements	Sufficient degree of representativeness required at CPA class level.
Data transmission deadline	T+6M
First reference period	2021

Table 27. Country-level business statistics on investments in tangible non-current assets by enterprises

Variables	260102. Gross investment in land 260103. Gross investment in the acquisition of existing buildings 260104. Gross investment in construction and improvement of buildings 260105. Gross investment in machinery and equipment (1%-rule as defined in Annex III.A.1 based on "net turnover" and "number of employees and self-employed persons" at NACE division level may be applied for all variables except for variable 260105 (Gross investment in machinery and equipment))
Measurement unit	national currency (thousands)
Statistical population	For variable 260105 (gross investment in machinery and equipment): Market producers of NACE Sections B to N and P to R and divisions S95 and S96; For variables 260102 (Gross investment in land), 260103 (Gross investment in the acquisition of existing buildings) and 260104 (Gross investment in construction and improvement of buildings): Market producers of NACE Sections B to G;
Breakdowns	Breakdown by activity : (CETO-flag as defined in Annex III.B may be applied)

For variable 260105 (gross investment in machinery and equipment) (NACE Sections B to N and P to R and divisions S95 and S96)

- For NACE Sections B to J, L to N and P to R: NACE sections, divisions, groups and classes;
- For NACE Section K: NACE Section, divisions, groups 64.1, 64.2, 64.3, 64.9, 65.1, 65.2, 65.3 classes 64.11, 64.19, 64.20, 64.30, 65.11, 65.12, 65.20, 65.30;
- For divisions S95 and S96: NACE divisions, groups and classes;
- special aggregates as defined in Annex II.B to this Regulation for:
    - Industry, construction and services (except public administration, defence, compulsory social security, activities of membership organisations, activities of households as employers and extra-territorial organisations and bodies),
    - ICT total,
    - ICT manufacturing ,
    - ICT services,
    - High and medium-high technology manufacturing (optional),
    - High technology manufacturing,
    - Medium-high technology manufacturing,
    - Low and medium-low technology manufacturing (optional),
    - Medium-low technology manufacturing ,
    - Low technology manufacturing,
    - Information sector,
    - Computer related services,
    - Total knowledge intensive services (optional),
    - Knowledge-intensive high technology services,
    - Knowledge intensive market services,
    - Knowledge intensive financial services,
    - Other knowledge intensive services (optional),
    - Knowledge intensive activities – Business industries,
    - Knowledge intensive activities (optional),
    - Tourism industries (total) (optional),
    - Tourism industries (mainly tourism) (optional) ,
    - Tourism industries (partially tourism) (optional) ,
    - Tourism industries - Transport (total) (optional) ,
    - Tourism industries - Land transport (optional) ,
    - Tourism industries - Water transport (optional) ,
    - Tourism industries - Accommodation (optional),
    - Tourism industries - Food and beverage (total) (optional) ,
    - Tourism industries - Car and other rental (total)(optional)

For variables 260102 (Gross investment in land), 260103 (Gross investment in the acquisition of existing buildings and structures) and 260104 (Gross investment in construction and improvement alteration of buildings) (NACE Sections B to G

	only): NACE Sections and divisions
Use of approximations and quality requirements	For activities of NACE 642, 643 and 653 which are economically not significant in terms of value added and number of employees and self-employed persons 0 values may be provided. In cases where the source data used for compiling the data of the variable is available for the fiscal year for some statistical units and this data cannot be recalculated to cover the calendar year, the calendar year data may be approximated by data on the fiscal year for these statistical units.
Data transmission deadline	T+18M
First reference period	2021

Table 28. Country-level business statistics on investment in intangible non-current assets

Variables	260107. Investment in purchased software (1%-rule as defined in Annex III.A.1 based on "net turnover" and "number of employees and self-employed persons" at NACE division level may be applied)
Measurement unit	national currency (thousands)
Statistical population	Market producers of NACE Sections B to F;
Breakdowns	Breakdown by activity NACE Sections and divisions
Use of approximations and quality requirements	In cases where the source data used for compiling the data of the variable is available for the fiscal year for some statistical units and this data cannot be recalculated to cover the calendar year, the calendar year data may be approximated by data on the fiscal year for these statistical units.
Data transmission deadline	T+18M
First reference period	2021

Table 29. Regional business statistics on local units

Variables	310101. Number of local units (optional for NACE Section K) 320101. Number of employees and self-employed persons in local units 320301. Wages and salaries in local units
Measurement unit	National currency for variable 320301 (Wages and salaries in local

	units); absolute figures for other variables
Statistical population	Local units of market producers of NACE Sections B to N and P to R and divisions S95 and S96 (optional for NACE Section K for variable 310101 (Number of local units))
Breakdowns	Breakdown by region and activity Data have to be provided as a combination of all breakdowns listed below: *Regional breakdown*: NUTS levels 0 to 2[1] *Activity breakdown*: NACE sections and divisions
Use of approximations and quality requirements	In cases where the source data used for compiling the data of the variable is available for the fiscal year for some statistical units and this data cannot be recalculated to cover the calendar year, the calendar year data may be approximated by data on the fiscal year for these statistical units.
Data transmission deadline	T+18M
First reference period	2021

Table 30. Regional business statistics on enterprises

Variables	310102. Number of active enterprises 310201. Enterprise births 310202. Enterprise deaths 310203. Enterprise survivals (3-calendar year survival only) 310104. Number of high-growth enterprises 310103. Number of enterprises having at least one employee 310204. Enterprises having the first employee 310205. Enterprises having no employees anymore 310206. Survivals of enterprises having at least one employee (only for enterprises having survived for three calendar years) 320102. Number of employees and self-employed persons 320103. Number of employees 320201. Number of employees and self-employed persons in newly born enterprises 320202. Number of employees in newly born enterprises 320203. Number of employees and self-employed persons in enterprise deaths 320204. Number of employees in enterprise deaths 320205. Number of employees and self-employed persons in

[1] Regional data according to the NUTS classification applicable at the time when the transmission of the data is required by this Regulation; revisions of data regarding previous reference year should use the NUTS classification applicable at the time of their legal transmission deadline

	enterprises survivals (only for enterprises having survived for three calendar years) 320206. Number of employees and self-employed persons in enterprises survivals, in the year of birth (only for enterprises having survived for three calendar years) 320104. Number of employees and self-employed persons in enterprises having at least one employee 320105. Number of employees enterprises having at least one employee 320207. Number of employees and self-employed persons in enterprises having the first employee 320208. Number of employees in enterprises having the first employee 320209. Number of employees and self-employed persons in enterprises having no employees anymore 320210. Number of employees in enterprises having no employees anymore 320211. Number of employees and self-employed persons in survivals of enterprises having at least one employee (only for enterprises having survived for three calendar years) 320212. Number of employees and self-employed persons in survivals of enterprises having at least one employee, in the year of birth (only for enterprises having survived for three calendar years)
Measurement unit	absolute figures
Statistical population	Market producers of NACE Sections B to N and P to R and divisions S95 and S96
Breakdowns	<u>1. Breakdown by region and activity</u> Data have to be provided as a combination of all breakdowns listed below: *Regional breakdown*: NUTS levels 0 to 3 *Activity breakdown*: • Aggregates of NACE Sections: o B+C+D+E, K+L, M+N, P+Q, R+S95+S96 • NACE Sections: o F, G, H, I, J • Special aggregate as defined in Annex II to this Regulation: o Industry, construction and services (except public administration, defence, compulsory social security, activities of membership organisations, activities of households as employers and extra-territorial organisations and bodies) <u>2. Breakdown by region and size class of number of employees</u> Data have to be provided as a combination of all breakdowns listed below: *Regional breakdown*: NUTS levels 0 to 3

	Size class of employees breakdown: Total, 0 employees, 1-9 employees, 10 and more employees, (0 size class not for variables 310103 (Number of enterprises having at least one employee), 310204 (Enterprises having the first employee), 310205 (Enterprises having no employees anymore), 310206 (Survivals of enterprises having at least one employee (only for enterprises having survived for three calendar years)), 320104 (Number of employees and self-employed persons in enterprises having at least one employee), 320105 (Number of employees in enterprises having at least one employee), 320207 (Number of employees and self-employed persons in enterprises having the first employee), 320208 (Number of employees in enterprises having the first employee), 320209 (Number of employees and self-employed persons in enterprises having no employees anymore), 320210 (Number of employees in enterprises having no employees anymore), 320211 (Number of employees and self-employed persons in survivals of enterprises having at least one employee (only for enterprises having survived for three calendar years)) and 320212 (Number of employees and self-employed persons in survivals of enterprises having at least one employee, in the year of birth (only for enterprises having survived for three calendar years))
Data transmission deadline	Preliminary data: for variables 310202 (Enterprise deaths), 310205 (Enterprises having no employees anymore), 320203 (Number of employees and self-employed persons in enterprise deaths), 320204 (Number of employees in enterprise deaths), 320209 (Number of employees and self-employed persons in enterprises having no employees anymore) and 320210 (Number of employees in enterprises having no employees anymore): T+22 M; Final and validated data: T+22M except for variables 310202 (Enterprise deaths), 310205 (Enterprises having no employees anymore), 320203 (Number of employees and self-employed persons in enterprise deaths), 320204 (Number of employees in enterprise deaths), 320209 (Number of employees and self-employed persons in enterprises having no employees anymore) and 320210 (Number of employees in enterprises having no employees anymore): T+34 M
First reference period	2021

Table 31. Regional business statistics on R&D expenditure

Variables	330101. Intramural R&D expenditure
Measurement unit	National currency (thousands)
Statistical population	All R&D performing units classified in Sections A to U of NACE
Breakdowns	Breakdown by region and sector of performance Data have to be provided as a combination of all breakdowns listed

	below: *Regional breakdown:* NUTS levels 1 and 2 *Sector of performance breakdown:* • Total over all sectors listed below o business enterprise sector o higher education sector o government sector o private non-profit sector
Data transmission deadline	All breakdowns: every odd-numbered year final and validated data at T+18M
First reference period	2021

Table 32. Regional business statistics on employment in R&D

Variables	330201. R&D personnel 330202. Researchers
Measurement unit	Absolute figures
Statistical population	All R&D performing units classified in Sections A to U of NACE
Breakdowns	1. Breakdown by region and sector of performance **Data to be provided for head count and full-time equivalent units** Data have to be provided as a combination of all breakdowns listed below: *Regional breakdown:* NUTS levels 1 and 2 *Sector of performance breakdown:* • Total over all sectors listed below o business enterprise sector o higher education sector o government sector o private non-profit sector 2. Breakdown by region, sector of performance and gender (optional) **For variable 330201 (R&D personnel) data to be provided in head count unit. For variable 330202 (Researchers) data to be provided in head count and in full-time equivalent units.** Data have to be provided as a combination of all breakdowns listed below:

	Regional breakdown: NUTS levels 1 and 2 *Sector of performance breakdown:* same as breakdown 1 *Gender breakdown:* • total, • female
Data transmission deadline	All breakdowns: every odd-numbered year final and validated data at T+18M
First reference period	2021

Table 33. Statistics on international activities - control by institutional units of the reporting country on enterprises abroad

Variables	410101. Number of enterprises abroad ultimately controlled by institutional units of the reporting country 420101. Number of employees and self-employed persons in enterprises abroad ultimately controlled by institutional units of the reporting country 420201. Employee benefits expense in enterprises abroad ultimately controlled by institutional units of the reporting country (1% rule as defined in Annex III.A.1 based on net turnover or number of employees and self-employed persons at relevant NACE A*38 level aggregates for NACE Sections B to N and P to S may be applied) 430101. Gross investment in tangible non-current assets of enterprises abroad ultimately controlled by institutional units of the reporting country (1% rule as defined in Annex III.A.1based on net turnover or number of employees and self-employed persons at relevant NACE A*38 level aggregates for NACE Sections B to N and P to S may be applied) 440101. Net turnover of enterprises abroad ultimately controlled by institutional units of the reporting country
Measurement unit	For variables 410101 (Number of enterprises abroad ultimately controlled by institutional units of the reporting country) and 420101 (Number of employees and self-employed persons in enterprises abroad ultimately controlled by institutional units of the reporting country): absolute value ; For other variables national currency (thousands)
Statistical population	For all variables: Market producers of NACE Sections B to N and P to S abroad (should cover the foreign affiliates of all ultimate controlling institutional units of the reporting country)

Breakdowns	Data will be provided with the detail by country of residence and by activity of the enterprise abroad. 1. Breakdown by activity and geographical breakdown Data have to be provided as a combination of all breakdowns listed below: *Activity breakdown:* • NACE Sections ; • Aggregates of NACE divisions: o C10+C11+C12, C13+C14+C15, C16+C17+C18, C22+C23, C24+C25, C29+C30, C31+C32, H52+H53, J59+J60, J62+J63, M69+M70+M71, M73+M74+M75, N78+N79+N80+N81+N82, Q87+Q88, • NACE divisions : o C19, C20, C21, C26, C27, C28, C33, H49, H50, H51, J58, J61, N77, M72, Q86 • Special aggregates as defined in Annex II.B to this Regulation o Industry, construction and services (except public administration, defence, compulsory social security, activities of households as employers and extra-territorial organisations and bodies), o Services (except public administration, defence, compulsory social security, activities of households as employers and extra-territorial organisations and bodies) *Geographical breakdown:* Geo level 2 as defined in an implementing act in accordance with Article 7(1)(d) of Regulation (EU) 2019/2152 2. Geographical breakdown Geo level 3 as defined in an implementing act in accordance with Article 7(1)(d) of Regulation (EU) 2019/2152
Use of approximations and quality requirements	For division K64 the value of variable 440101 (Net turnover) can be approximated by the Value of output as defined in Annex IV to this Regulation. For activities of NACE 642, 643 and 653 included in the data and which are economically not significant in terms of value added and number of employees and self-employed persons 0 values may be assumed except for variables 410101 (Number of enterprises abroad ultimately controlled by institutional units of the reporting country) and 420101 (Number of employees and self-employed persons in enterprises abroad ultimately controlled by institutional units of the reporting country). Additional approximations for activities of NACE Section K may be agreed between the Commission (Eurostat) and the Member States. In cases where the data of the fiscal year cannot be recalculated to

	cover the calendar year, the calendar year data may be approximated by data on the fiscal year.
Data transmission deadline	T+20M
First reference period	2021

Table 34. Statistics on international activities - Intra-Union trade in goods – detailed data

Variables	450101a. Statistical value of intra-Union exports of goods – detailed data 450101b. Quantity of intra-Union exports of goods – detailed data 450102a. Statistical value of intra-Union imports of goods – detailed data 450102b. Quantity of intra-Union imports of goods – detailed data
Measurement unit	Statistical values: values in national currency (units) Quantity: • Net mass (kg) • The quantity in the Supplementary units: where applicable according to the Combined Nomenclature in force during the reference period (respective measurement unit).
Statistical population	Total exports or imports of goods
Breakdowns	Data to be provided as a combination of all breakdowns specified in the following; additionally combined with breakdown by mode of transport at the border (optional) *Breakdown by commodity* Breakdown by Combined Nomenclature 8-digit level, except for (1) goods delivered to vessels and aircraft as referred to in Annex V, Section 22(1)(a), and goods delivered to offshore installations as referred to in Annex V, Section 23(1)(b), which may be broken down by (a) goods from Chapters 1 to 24 of the Combined Nomenclature in force during the reference period, (b) goods from Chapter 27 of the Combined Nomenclature in force during the reference period, (c) goods classified elsewhere. (2) motor vehicle and aircraft parts as referred to in Annex V, Section 31(4), and component parts of complete industrial plant as referred to in Annex V, Section 31(5), which shall be broken down by Combined Nomenclature at the chapter level. *Breakdown by partner Member State and country of origin* For exports: the Member State of destination and the country of origin For imports:

	the Member State of consignment; country of origin (optional) The data on the partner Member States and country of origin shall be coded according to the nomenclature of countries and territories for the European statistics on international trade in goods. *Breakdown by nature of transaction* The data on the nature of transaction shall be provided according to the breakdown in Table 1 of Part C to this Annex. Member States shall apply the codes of column A or a combination of the code numbers in column A and their subdivisions in column B. *Breakdown by mode of transport at the border (optional)* Where the data on the mode of transport is provided, it shall be provided according to the breakdown in Table 2 of Part C to this Annex.
Use of approximations and quality requirements	1. Member States shall compile for each monthly reference period statistics which cover their total intra-Union exports and imports in goods by using estimates, where necessary. Estimates shall be marked and transmitted to Eurostat with at least a breakdown by partner Member State and commodity code at chapter level of the Combined Nomenclature in force during the reference period. 2. Without prejudice to Article 10(5) to this Regulation, Member States shall provide data declared confidential to the Commission (Eurostat) so that they may be published at least at chapter level of the commodity breakdown by Combined Nomenclature provided confidentiality is thereby assured. 3. In the case of information falling under military secrecy, in compliance with the definitions in force in the Member States, Member States may provide less detailed information than indicated in this Table. However, as a minimum, data on the total monthly statistical value of the exports and imports shall be provided to the Commission (Eurostat).
Data transmission deadline	T+70D When monthly results already provided to the Commission (Eurostat) are subject to revision, Member States shall provide the revised results no later than the month following availability of revised data
First reference period	January 2022

Table 35. Statistics on international activities - Extra-Union imports and exports of goods – detailed data

Variables	450201a. Statistical value of extra-Union exports of goods – detailed data 450201b. Quantity of extra-Union exports of goods – detailed data

	450202a. Statistical value of extra-Union imports of goods – detailed data 450202b. Quantity of extra-Union imports of goods – detailed data
Measurement unit	Statistical values: values in national currency (units) Quantity: • Net mass (kg) • The quantity in the supplementary units: where applicable according to the Combined Nomenclature in force during the reference period (respective measurement unit).
Statistical population	Total exports or imports of goods
Breakdowns	Data to be provided as a combination of all breakdowns specified in the following: *Breakdown by commodity* For exports: breakdown by Combined Nomenclature 8-digit level except for (1) goods delivered to vessels and aircraft as referred to in Annex V, Section 22(1)(a), and goods delivered to offshore installations as referred to in Annex V, Section 23(1)(b), which may be broken down by (a) goods from Chapters 1 to 24 of the Combined Nomenclature in force during the reference period, (b) goods from Chapter 27 of the Combined Nomenclature in force during the reference period, (c) goods classified elsewhere. (2) component parts of complete industrial plant as referred to in Annex V, Section 31(5), which shall be broken down by Combined Nomenclature at the chapter level. For imports: breakdown by Taric subheading (10-digit level), except for (1) specific goods or movements, as referred to in Chapter III of Annex V. With the exception of the goods referred to in Section 23(2)(a)(ii) and in 23(1)(b), these specific goods or movements may be broken down by Combined Nomenclature 8-digit level; (2) goods delivered to offshore installations as referred to in Annex V, Section 23(1)(b), which may be broken down by (a) goods from Chapters 1 to 24 of the Combined Nomenclature in force during the reference period, (b) goods from Chapter 27 of the Combined Nomenclature in force during the reference period, (c) goods classified elsewhere. Without prejudice to data dissemination at national level, detailed statistics by the Taric subheading shall not be disseminated by the Commission (Eurostat) if their disclosure would undermine the protection of the public interest as regards the commercial and agricultural policies of the Union.

Breakdown by Member State of presumed destination and Member State of actual export; Member State where the customs declaration is lodged
For exports:

- Member State of actual export
- Member State where the customs declaration is lodged

For imports:

- Member State of presumed destination
- Member State where the customs declaration is lodged

This breakdown is not applicable for specific goods or movements, as referred to in Chapter III of Annex V, if data source other than the customs declarations are used.

The data on exporting and importing Member States shall be coded according to the nomenclature of countries and territories for the European statistics on international trade in goods.

Breakdown by partner country
For exports: the country of last known destination

For imports: the country of consignment and the country of origin

The data on the partner country shall be coded according to the nomenclature of countries and territories for the European statistics on international trade in goods.

Breakdown by nature of transaction
The data on the nature of transaction shall be provided according to the breakdown in Table 1 of Part C to this Annex.

Member States shall apply the codes of column A or a combination of the code numbers in column A and their subdivisions in column B.

Breakdown by statistical procedure

- Normal exports or imports
- Exports or imports covered by the customs procedure inward processing
- Exports or imports covered by the customs procedure outward processing
- Exports or imports not recorded from customs declarations

Breakdown by preferential treatment on imports (for variables 450202a/b only)
This breakdown is not applicable for specific goods or movements, as referred to in Chapter III of Annex V, if data sources other than the customs declarations are used.

	Tariff treatment indicated by the preference code according to the classification laid down by the Union Customs Code. Without prejudice to data dissemination at national level, detailed statistics by the preferential treatment on imports shall not be disseminated by the Commission (Eurostat) if their disclosure would undermine the protection of the public interest as regards the commercial and agricultural policies of the Union. *Breakdown by mode of transport* • Mode of transport at the border • Internal mode of transport • Container This breakdown is not applicable for specific goods or movements, as referred to in Chapter III of Annex V, if data sources other than the customs declarations are used. The data on the mode of transport shall be provided according to the breakdown in Table 2 of Part C to this Annex.
Use of approximations and quality requirements	1. Member States shall compile for each monthly reference period statistics which cover their total extra-Union trade in goods by using estimates, where necessary. Estimates shall be marked and transmitted to Eurostat with at least a breakdown by partner country and commodity code at chapter level of the Combined Nomenclature in force during the reference period for extra-Union trade. 2. Without prejudice to Article 10(5) to this Regulation, Member States shall provide data declared confidential to the Commission (Eurostat) so that they may be published at least at chapter level of the commodity breakdown by Combined Nomenclature provided confidentiality is thereby assured. 3. In the case of information falling under military secrecy, in compliance with the definitions in force in the Member States, Member States may provide less detailed information than indicated in this Table. However, as a minimum, data on the total monthly statistical value of the exports and imports shall be provided to the Commission (Eurostat).
Data transmission deadline	T+40D When monthly results already provided to the Commission (Eurostat) are subject to revision, Member States shall provide the revised results no later than the month following availability of revised data.
First reference period	January 2022

Table 36. Statistics on international activities - Exports and imports of goods – aggregated data

Variables	450103. Statistical value of exports of goods – aggregated data 450104. Statistical value of imports of goods – aggregated data
Measurement unit	Values in national currency (units)
Statistical population	Total exports or imports of goods
Breakdowns	Data to be provided as a combination of all breakdowns specified in the following: Geographical breakdown: • For all Member States: o Intra-Union o Extra-Union • Additionally, for Member States belonging to the euro area: o Intra-euro area o Extra-euro area Breakdown by commodity: • Total • Additionally: Sections 0 to 9 of the Standard International Trade Classification (SITC) in force during the reference period – mandatory only for extra-Union and extra-euro area partner zones
Data transmission deadline	T+40D
First reference period	January 2022

Table 37. Statistics on international activities –Extra-Union exports and imports of goods by invoicing currency

Variables	450203. Statistical value of extra-Union exports of goods by invoicing currency 450204. Statistical value of extra-Union imports of goods by invoicing currency
Measurement unit	Values in national currency (units)
Statistical population	Total extra-Union exports or imports
Breakdowns	Data to be provided as a combination of all breakdowns specified in the following *Commodity breakdown:* According to Standard International Trade Classification (SITC) in force during the reference period: • Total, o Sections 0 to 8 o Division 33

	Invoicing currency breakdown: If data sources other than customs declarations are used, the invoicing currency breakdown shall be: • Euro • National currency(only for Member States not belonging to the euro area) • Other national currencies of non-euro area Member States [excluding UK pound] • UK pound • US dollar • Other If customs declarations are used as data source, the invoicing currency breakdown shall be: • Euro • National currency (only for Member States not belonging to the euro area) • Other national currencies of non-euro area Member States [excluding UK pound] • UK pound • US dollar • Brazilian real • Canadian dollar • Swiss franc • Chinese renminbi-yuan • Indian rupee • Japanese yen • South Korean won • Mexican peso • Norwegian krone • Russian rouble • Singapore dollar • Turkish lira • Other
Data transmission deadline	T+3M
First reference period	2022

Table 38. Statistics on international activities - International Supply of Services by Mode of Supply - annual data

Variables	460101. Imports and acquisition of services 460201. Exports and provision of services

Measurement unit	National currency (thousands)
Statistical population	Total international supply of services by all four modes of supply
Breakdowns	1. International supply of services by mode of supply and geographical breakdown Data have to be provided as a combination of all breakdowns listed below: *Mode of supply breakdown:* • Total international supply of services (total of modes 1, 2, 3 and 4) o Mode 1 ('cross border transactions'), o Mode 2 ('consumption abroad'), o Mode 3 ('commercial presence'), and o Mode 4 ('presence of natural persons') as defined in Annex VI, Section 2. *Product breakdown:* - Total international supply of services *Geographical breakdown:* (CETO flag as defined in Annex III.B may be applied): Geo level 5 as defined in an implementing act in accordance with Article 7(1)(d) of Regulation (EU) 2019/2152 2. International supply of services by mode of supply, type of product and geographical breakdown (CETO flag or 1% rule on the level of total trade volume (imports + exports of services) as defined in Annex III.B and A.1 may be applied) If 1% rule is applied then Breakdown 2 is not reported (only Breakdown 1 is reported in this case). Data have to be provided as a combination of all breakdowns listed below: *Modes of supply breakdown:* Same Modes of supply breakdown as Breakdown 1. *Product breakdown:* • Total international supply of services o EBOPS 2010 main components, as defined in Annex VI, Section 2, Table 1 o EBOPS 2010 complementary grouping, as defined in Annex VI, Section 2, Table 1

	Geographical breakdown: Geo level 5 as defined in an implementing act in accordance with Article 7(1)(d) of Regulation (EU) 2019/2152 3. International supply of services by mode of supply, detailed type of product breakdown and geographical breakdown (CETO flag or 1% rule on the level of total trade volume (imports + exports of services) as defined in Annex III.B and A.1 may be applied) If 1% rule is applied, then breakdown 3 is not reported (only Breakdown 1 is reported in this case). *Modes of supply breakdown:* Same Modes of supply breakdown as Breakdown 1. *Product breakdown:* • Total international supply of services o EBOPS 2010 main components, as defined in Annex VI, Section 2, Table 1 o EBOPS 2010 complementary grouping, as defined in Annex VI, Section 2, Table 1 o EBOPS 2010 detailed components, as defined in Annex VI, Section 2, Table 1 *Geographical breakdown:* Geo level 5 as defined in an implementing act in accordance with Article 7(1)(d) of Regulation (EU) 2019/2152
Data transmission deadline	For breakdowns involving modes 1, 2 and 4: T+10M For breakdowns involving mode 3 and 'Total international supply of services (total of modes 1, 2, 3, and 4): T+22M
Use of approximations and quality requirements	The methods and estimations recommended in the Modes of Supply (MoS) Compilers Guide first and second edition, as described in Section 1 of Annex VI, should be used. Countries may also use any other equivalent method or estimation, in line with the principles of the MSITS 2010 and Art. 4 of Regulation (EU) 2019/2152 of the European Parliament and of the Council**.** At any time, if a recommended method cannot be used, the corresponding generic estimation method can be used instead. In all cases, the methods used should be clearly described in the metadata.
First reference period	For breakdown 1: Y+2 years, where Y is the year of publication of the first edition of the MoS Compilers guide referred to in Section 1 of Annex VI.

	For breakdown 2: Z+2 years, where Z is the year of publication of the second edition of the MoS Compilers guide referred to in Section 1 of Annex VI. For breakdown 3: Z+4 years, where Z is the year of publication of the second edition of the MoS Compilers guide referred to in Section 1 of Annex VI.

Part C. Classifications

Table 1. Nature of transaction breakdown

A		B	
1.	Transactions involving actual change of ownership with financial compensation	1. 2.	Outright sale/purchase except direct trade with/by private consumers Direct trade with/by private consumers (incl. distance sale)
2.	Return and replacement of goods free of charge after registration of the original transaction	1. 2. 3.	Return of goods Replacement for returned goods Replacement (e.g. under warranty) for goods not being returned
3.	Transactions involving intended change of ownership or change of ownership without financial compensation	1 2 3 4	Movements to/from a warehouse (excluding call-off and consignment stock) Supply for sale on approval or after trial (including call-off and consignment stock) Financial leasing Transactions involving transfer of ownership without financial compensation
4.	Transactions with a view to processing under contract (not involving change of ownership)	1. 2.	Goods expected to return to the initial Member State/country of export Goods not expected to return to the initial Member State/country of export
5.	Transactions following processing under contract (not involving change of ownership)	1. 2.	Goods returning to the initial Member State/country of export Goods not returning to the initial Member State/country of export
6.	Particular transactions recorded for national purposes		
7.	Transactions with a view to/following customs clearance (not involving change of ownership, related to goods in quasi-import or export)	1. 2.	Release of goods for free circulation in a Member State with a subsequent export to another Member State Transportation of goods from one Member State to another Member State to place the goods under the export procedure
8.	Transactions involving the supply of building materials and technical equipment under a general construction or civil		

	engineering contract for which no separate invoicing of the goods is required and an invoice for the total contract is issued		
9.	Other transactions which cannot be classified under other codes	1. 9.	Hire, loan, and operational leasing longer than 24 months Other

Table 2. Mode of transport breakdown

Mode of transport at the border; internal mode of transport
Sea transport Rail transport Road transport Air transport Postal consignment Fixed transport installations Inland waterway transport Own propulsion

Container
Goods are not transported in containers when crossing the border of the statistical territory of the European Union. Goods are transported in containers when crossing the border of the statistical territory of the European Union.

Table 3. Statistical procedure breakdown

Statistical procedure
Normal imports or exports
Imports or exports covered by the customs procedure inward processing
Imports or exports covered by the customs procedure outward processing
Imports or exports not recorded from customs declarations

ANNEX II
Main Industrial Groupings (MIGs) and special aggregates

The MIGs and special aggregates included in the activity breakdowns in the tables included in Part B of Annex I to this Regulation have to be calculated as below.

A. MAIN INDUSTRIAL GROUPINGS (MIGS)

1. The definition of main industrial groupings

The allocation of NACE Groups and Divisions to the Main Industrial Groupings (MIGs) is defined in the table below.

For the variables 130101, 130102 and 130103 the allocation of CPA Groups to MIGs approximations can be derived based on the allocation of NACE Groups.

ALLOCATION OF NACE HEADINGS TO CATEGORIES OF AGGREGATE CLASSIFICATION

NACE description	Aggregate classification
07 Mining of metal ores	Intermediate goods
08 Other mining and quarrying	Intermediate goods
09 Mining support service activities	Intermediate goods
10.6 Manufacture of grain mill products, starches and starch products	Intermediate goods
10.9 Manufacture of prepared animal feeds	Intermediate goods
13.1 Preparation and spinning of textile fibres	Intermediate goods
13.2 Weaving of textiles	Intermediate goods
13.3 Finishing of textiles	Intermediate goods
16 Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	Intermediate goods
17 Manufacture of paper and paper products	Intermediate goods
20.1 Manufacture of basic chemicals, fertilisers and nitrogen compounds, plastics and synthetic rubber in primary forms	Intermediate goods
20.2 Manufacture of pesticides and other agrochemical products	Intermediate goods
20.3 Manufacture of paints, varnishes and similar coatings, printing ink and mastics	Intermediate goods
20.5 Manufacture of other chemical products	Intermediate goods
20.6 Manufacture of man-made fibres	Intermediate goods
22 Manufacture of rubber and plastics products	Intermediate goods
23 Manufacture of other non-metallic mineral products	Intermediate goods
24 Manufacture of basic metals	Intermediate goods
25.5 Forging, pressing, stamping and roll-forming of metal; powder metallurgy	Intermediate goods
25.6 Treatment and coating of metals; machining	Intermediate goods
25.7 Manufacture of cutlery, tools and general hardware	Intermediate goods

25.9 Manufacture of other fabricated metal products	Intermediate goods
26.1 Manufacture of electronic components and boards	Intermediate goods
26.8 Manufacture of magnetic and optical media	Intermediate goods
27.1 Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus	Intermediate goods
27.2 Manufacture of batteries and accumulators	Intermediate goods
27.3 Manufacture of wiring and wiring devices	Intermediate goods
27.4 Manufacture of electric lighting equipment	Intermediate goods
27.9 Manufacture of other electrical equipment	Intermediate goods
05 Mining of coal and lignite	Energy
06 Extraction of crude petroleum and natural gas	Energy
19 Manufacture of coke and refined petroleum products	Energy
35 Electricity, gas, steam and air conditioning supply	Energy
36 Water collection, treatment and supply	Energy
25.1 Manufacture of structural metal products	capital goods
25.2 Manufacture of tanks, reservoirs and containers of metal	capital goods
25.3 Manufacture of steam generators, except central heating hot water boilers	capital goods
25.4 Manufacture of weapons and ammunition	capital goods
26.2 Manufacture of computers and peripheral equipment	capital goods
26.3 Manufacture of communication equipment	capital goods
26.5 Manufacture of instruments and appliances for measuring, testing, and navigation; watches and clocks	capital goods
26.6 Manufacture of irradiation, electro medical and electrotherapeutic equipment	capital goods
28 Manufacture of machinery and equipment n.e.c.	capital goods
29 Manufacture of motor vehicles, trailers and semi-trailers	capital goods
30.1 Building of ships and boats	capital goods
30.2 Manufacture of railway locomotives and rolling stock	capital goods
30.3 Manufacture of air and spacecraft and related machinery	capital goods
30.4 Manufacture of military fighting vehicles	capital goods
32.5 Manufacture of medical and dental instruments and supplies	capital goods
33 Repair and installation of machinery and equipment	capital goods
26.4 Manufacture of Consumer electronics	Consumer Durables
26.7 Manufacture of optical instruments and photographic equipment	Consumer durables
27.5 Manufacture of domestic appliances	Consumer durables
30.9 Manufacture of transport equipment n.e.c.	Consumer durables
31 Manufacture of furniture	Consumer durables
32.1 Manufacture of jewellery, bijouterie and related articles	Consumer durables
32.2 Manufacture of musical instruments	Consumer durables
10.1 Processing and preserving of meat and meat products	Consumer non-durables
10.2 Processing and preserving of fish, crustaceans and molluscs	Consumer non-durables
10.3 Processing and preserving of fruit and vegetables	Consumer non-durables

10.4 Manufacture of vegetable and animal oils and fats	Consumer non-durables
10.5 Manufacture of dairy products	Consumer non-durables
10.7 Manufacture of bakery and farinaceous products	Consumer non-durables
10.8 Manufacture of other food products	Consumer non-durables
11 Manufacture of beverages	Consumer non-durables
12 Manufacture of tobacco products	Consumer non-durables
13.9 Manufacture of other textiles	Consumer non-durables
14 Manufacture of wearing apparel	Consumer non-durables
15 Manufacture of leather and related products	Consumer non-durables
18 Printing and reproduction of recorded media	Consumer non-durables
20.4 Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations	Consumer non-durables
21 Manufacture of basic pharmaceutical products and pharmaceutical preparations	Consumer non-durables
32.3 Manufacture of sports goods	Consumer non-durables
32.4 Manufacture of games and toys	Consumer non-durables
32.9 Manufacturing n.e.c.	Consumer non-durables

2. Non-availability of data on NACE Group level

Member States that do not calculate the statistical data covered by Regulation (EU) 2019/2152 to the level of detail of NACE Groups are allowed to calculate national weights for the Groups within a Division in order to do the split-up of the Division-based data into Groups.

The Member States that apply the allocation to Main Industrial Groupings (MIGS) in part or in total on the basis of NACE Divisions shall inform Eurostat on the weights used for the split-up into NACE Groups.

B. SPECIAL AGGREGATES OF NACE CODES

Special aggregate	NACE components
Industry, construction and services (except public administration, defence, compulsory social security, activities of households as employers and extra-territorial organisations and bodies)	NACE B+C+D+E+F+G+H+I+J+K+L+M+N+P+Q+R+S
Industry, construction and services (except public administration, defence, compulsory social security, activities of membership organisations, activities of households as employers and extra-territorial organisations and bodies)	NACE B+C+D+E+F+G+H+I+J+K+L+M+N+P+Q+R+95+96
Business economy	NACE B+C+D+E+F+G+H+I+J+K+L+M+N+95
Non-financial business economy	NACE B+C+D+E+F+G+H+I+J+L+M+N+95
Industry and construction	NACE B+C+D+E+F
Industry	NACE B+C+D+E

ICT total	NACE C261+C262+C263+C264+C268+G465+J582+J61+J62+J63.1+S951 = ICT manufacturing + ICT services
ICT manufacturing	NACE C261+C262+C263+C264+C268
ICT services	NACE G465+J582+J61+J62+J631+S951
Information sector	NACE J581+J591+J592+J60+J639
Computer related services	NACE J582+J62+J631
High and medium-high technology manufacturing	NACE C20+C21+C254+C26+C27+C28+C29+C30-C301+C325
High technology manufacturing	NACE C21+C26+C303
Medium-high technology manufacturing	NACE C20+C254+C27+C28+C29+C30-C301-C303+C325
Low and medium-low technology manufacturing	NACE C10+C11+C12+C13+C14+C15+C16+C17+C18+C19+C22+C23+C24+C25-C254+C301+C31+C32-C325+C33
Medium-low technology manufacturing	NACE C182+C19+C22+C23+C24+C25-C254+C301+C33
Low technology manufacturing	NACE C10+C11+C12+C13+C14+C15+C16+C17+C18-C182+C31+C32-C325
Services	G+H+I+J+K+L+M+N+O+P+Q+R+S+T+U
Services (except public administration, defence, compulsory social security, activities of households as employers and extra-territorial organisations and bodies)	G+H+I+J+K+L+M+N+P+Q+R+S
Services (except public administration, defence, compulsory social security, activities of membership organisations, households as employers and extra-territorial organisations and bodies)	G+H+I+J+K+L+M+N+P+Q+R+95+96
Total knowledge intensive services	NACE H50+H51+J58+J59+J60+J61+J62+J63+K64+K65+K66+M69+M70+M71+M72+M73+M74+M75+N78+N80+O84+P85+Q86+Q87+Q88+R90+R91+R92+R93
Knowledge-intensive high technology services	NACE J59+J60+J61+J62+J63+M72
Knowledge intensive market services	NACE H50+H51+M69+M70+M71+M73+M74+N78+N80
Knowledge intensive financial services	NACE K64+K65+K66
Other Knowledge intensive services	NACE J58+M75+O84+P85+Q86+Q87+Q88+R90+R91+R92+R93
Knowledge intensive activities – Business industries	NACE B09+C19+C21+C26+H51+J58+J59+J60+J61+J62+J63+K64+K65+K66+M69+M70+M71+M72

	+M73+M74+M75+N78+N79+R90
Knowledge intensive activities	NACE B09+C19+C21+C26+H51+J58+J59+J60+J61+J62+J63+K64+K65+K66+M69+M70+M71+M72+M73+M74+M75+N78+N79+O84+P85+P86+R90+R91+S94+U99
Tourism industries (total)	NACE H491+H4932+H4939+H501+H503+H511+I551+I552+I553+I561+I563+N771+N7721+N79
Tourism industries (mainly tourism)	NACE H511+I551+I552+I553+N791
Tourism industries (partially tourism)	NACE H491+H4932+H4939+H501+H503+I561+I563+N771+N7721+N799
Tourism industries - Transport (total)	NACE H491+H4932+H4939+H501+H503+H511
Tourism industries - Land transport	NACE H491+H4932+H4939
Tourism industries - Water transport	NACE H501+H503
Tourism industries - Accommodation (scope of Reg 692/2011)	NACE I551+I552+I553
Tourism industries - Food and beverage (total)	NACE I561+I563
Tourism industries - Car and other rental (total)	NACE N771+N7721
Cultural and creative sectors – total	NACE C18 + C3212 + C322 + G4761 + G4762 + G4763 + J5811 + J5813 + J5814 + J5821 + J59 + J60 + J6391 + M7111 + M741 + M742 + M743 + N7722 + P8552 + R90 + R91
Cultural and creative sectors – services	NACE J5811 + J5813 + J5814 + J5821 + J59 + J60 + J6391 + M7111 + M741 + M742 + M743 + N7722 + P8552 + R90 + R91
Activities other than industry and trade	NACE A+F+H+I+J+K+L+M+N+O+P+Q+R+S+T+U

C. SPECIAL AGGREGATES OF CPA CODES

Special aggregate	CPA codes
Other CPA products	CPA 41 to 99

ANNEX III
Simplifications

A. EXEMPTIONS ON PROVIDING THE DATA BASED ON THE ECONOMIC SIZE OF THE COUNTRY

1. 1 % rule:

The 1% rule concerns specific variables indicated in Annex I to this Regulation. It is not necessary to compile those variables if the contribution of the Member State for a related indicator (e.g. value added, turnover or number of employees and self-employed persons), or total services volume (imports plus exports of services) in a specific activity (NACE), EBOPS 2010 category or product (CPA) breakdown is less than 1% of the EU total. The related indicator and the level of the activity (NACE), EBOPS 2010 breakdown or product (CPA) breakdown are specified in Annex I.

2. Rules for grouping countries into small, medium and large countries

Based on the size of the country, some statistics for variables as specified in the Annex I to this Regulation need not be provided at all or with a lower periodicity or with a later data transmission deadline by small and medium countries.

1. The variable to be used for the grouping of Member States in size classes is the value added;
2. Two thresholds – set at 1% respectively at 4% - are to be used to distinguish between small, medium and large Member States;
3. The overall grouping of the Member States is to be done on the basis of their share in the EU value added of NACE Sections B to N (excluding Section K).

Safeguard clause: if a country's share in the EU value added in one of the following NACE Section or defined aggregates corresponds to that of a lower size category (lower than the size category resulting from the overall grouping), the data requirements for that country shall correspond to those of the lower size category for the Section (or Sections) in question. This may apply to NACE Sections C ("Manufacturing"), F ("Construction"), Section G ("Trade"), and to the aggregate of Sections H to N (excl. K, "Services").

4. The grouping of Member States is made on the basis of the data for the base year and is then applicable for 5 consecutive years.

B. POSSIBILITY TO PROVIDE DATA THAT WILL NOT BE PUBLISHED AT NATIONAL LEVEL AND THAT WILL BE USED FOR CALCULATING EUROPEAN TOTALS ONLY: CONTRIBUTION TO EUROPEAN TOTALS ONLY (CETO)

In order to minimise the burden on businesses and the costs to the national statistical authorities, the Member States may mark data for use as a contribution to European totals only (CETO) for some variables as specified in Annex I to this Regulation. Eurostat shall not publish those data, nor shall Member States mark nationally published data with a CETO flag. The number of statistics that can be marked with a CETO-flag by a Member State differs between small, medium and large countries:

1. The variable to be used for the grouping of Member States in size classes is the value added except for:

   - variables 251001 (Sold production), 251002 (Production under sub-contracted operations) and 251003 (Actual production) where the variable to be used for the grouping is the sold production;
   - Variables 460101 (imports and acquisition of services), 460201 (exports and provision of services), 240401 (Statistical value of imports by enterprises), 251101 (Statistical value of exports by enterprises), where the variable to be used is the total services trade volume - exports plus imports of services, traded between residents and non-residents - expressed as the sum of variables 240401 (Statistical value of imports by enterprises) and 251101 (Statistical value of exports by enterprises)..

2. Two thresholds – set at 1% respectively at 10% - are to be used to distinguish between small, medium and large Member States except for variables 251001 (Sold production), 251002 (Production under sub-contracted operations), 251003 (Actual production), 460101 (imports and acquisition of services), 460201 (exports and provision of services), 240401 (Statistical value of imports by enterprises) and 251101 (Statistical value of exports by enterprises) where the thresholds are set at 1% and 4%.

3. The overall grouping of the Member States is to be done on the basis of their share in the EU value added of NACE Sections B to R and Divisions 95 and 96 (excluding Section O) except for:

   - variables 251001 (Sold production), 251002 (Production under sub-contracted operations) and 251003 (Actual production) where the grouping is to be done on the basis of their share in the EU sold production of CPA divisions (05 to 33) under the scope of the PRODCOM list.
   - Variables 460101 (imports and acquisition of services), 460201 (exports and provision of services), 240401 (Statistical value of imports by enterprises) and 251101 (Statistical value of exports by enterprises), where the grouping is to be done on the basis of their share in the EU total services trade volume (exports plus imports of services, traded between residents and non-residents - expressed as the sum of variables 240401 (Statistical value of imports by enterprises) and 251101 (Statistical value of exports by enterprises))

4. The number of statistics that can be marked with a CETO flag for variables as laid down in Annex I to this Regulation:

   (a) For small countries: all data at NACE class level and no more than 25 % of the data at NACE group level for the activity breakdown; all data at NACE group level except for the total over all size classes for the combined activity and size class breakdowns; no more than 20 % of the data at individual PRODCOM heading level.

   (b) For medium countries: no more than 25% of data at NACE class level for the activity breakdown, no more than 25% of data at NACE group level except for the total over all size classes for the combined activity and size class breakdowns for the size class breakdown at NACE group level; no more than 15% of data for individual PRODCOM headings. In addition, if, in any of these

Member States, the share of a NACE Rev. 2 class or of a size class of NACE Rev. 2 group is less than 0,1 % of the business economy of the Member State concerned or less than 0.1% of the total over all individual PRODCOM headings, those data may additionally be sent as CETO-flagged.

(c) For large countries: no more than 15% of data at NACE class level for the activity breakdown, no more than 15% of data at NACE group level except for the total over all size classes for the combined activity and size class breakdowns for the size class breakdown at NACE group level; no more than 10% of data at or for the individual PRODCOM headings.

(d) For the variables 460101 (imports and acquisition of services), 460201 (exports and provision of services), 240401 (Statistical value of imports by enterprises) and 251101 (Statistical value of exports by enterprises), - for small countries: not more than 40% of the Member State data could be marked with CETO flag; for medium countries: not more than 15% and for large countries: not more than 10%.

C. EUROPEAN SAMPLE SCHEMES

European sample schemes may limit the scope of the data to be transmitted when compiling statistics for variables as specified in Annex I to the Regulation in order to reduce the costs for national statistical systems, to ensure that European data requirements are met and to enable the Commission (Eurostat) to produce credible European estimates for the indicators concerned.

Member States participating in the European sample scheme referred to above shall transmit data to the Commission (Eurostat) for at least the NACE activities and CPA products specified according to the following procedure:

1. Reporting is limited in each country to those activities or products, the weight of which is equal to or more than 0.05% of the total weight (euro area total industry) of the indicator during the previous base year.
2. The reporting requirements are updated routine-wise at the same time with the update of the European weights for the new base year, on the basis of the weights during the previous base year.
3. The first reference period for the new headings shall be no later than from the beginning of the new base year with effect from the introduction of base year three years later.
4. The update of the European sampling schemes along these lines does not require a specific legal act.

The terms of the European sample schemes set out may be adapted to changes of the base year or of the classification system or to important structural changes in the euro area or the European Union.

Each new member of the euro area or European Union may enter any of the European sample schemes upon joining the euro area or European Union. The Commission, after consultation with the Member State concerned, shall specify the NACE activities and CPA products for which data are to be transmitted according to the above procedure, in order for that Member

State to comply with Regulation (EU) 2019/2152 in the framework of the European sample schemes.

D. EXEMPTIONS ON PROVIDING DATA BASED ON THE ECONOMIC SIZE OF THE ACTIVITY INSIDE THE COUNTRY.

Reporting is limited in each Member State to those activities or products, the weight of which is equal to or more than 0.05% of the total weight of the indicator in the Member State during the current base year (previous base year can be applied, if the current base year data is not available) unless European sampling scheme is applied.

E. LENGTH OF STS TIME SERIES FOR NEW MEMBER STATES OF THE EUROPEAN UNION

Each new Member State of the European Union shall provide time series at least from the second latest change of the base year, covering the period between the latest and the preceding base year change, if full time series according to the data tables are not available.

ANNEX IV
Definitions of concepts and variables

I. CONCEPTS

Resident statistical units

Statistical units which are resident units of a country in accordance with Regulation (EU) No 549/2013[2].

Economic territory

The economic territory includes the following items:

(a) the area (geographic territory) under the effective administration and economic control of a single government;

(b) any free zones, including bonded warehouses and factories under customs control;

(c) the national air-space, territorial waters and the continental shelf lying in international waters, over which the country enjoys exclusive rights;

(d) territorial enclaves, these being geographic territories situated in the rest of the world and used, under international treaties or agreements between states, by general government agencies of the country (such as embassies, consulates, military bases, scientific bases, etc.);

(e) deposits of oil, natural gas, etc. in international waters outside the continental shelf of the country, worked by units resident in the territory as defined in points (a) to (d).

The economic territory excludes the following items:

– extraterritorial enclaves (i.e. the parts of the country's own geographic territory used by general government agencies of other countries, by the institutions and bodies of the European Union or by international organisations under international treaties or agreements between States).

Domestic and non-domestic market

The difference between domestic and non-domestic markets is to be interpreted for the purpose of short term business statistics according to the economic territory of the Member States.

II. VARIABLES

A. BUSINESS POPULATION

1) Variable 110101: Registrations

The number of entered legal units in the registration register at any time during the reference quarter q, according to the respective administrative or legal procedure.

[2] 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 Text (OJ L 174, 26.6.2013, p. 1).

2) Variable 110102: Bankruptcies

The number of legal units that have started the procedure of being declared bankrupt, by issuing a court declaration, at any time during the reference quarter q (which is often provisional and does not always mean cessation of an activity).

3) Variable 210101: Number of active enterprises

The Number of active enterprises is the number of all statistical units which at any time during the reference period were "enterprises", as defined in Council Regulation (EEC) No 696/93[3], and also active during the same reference period.

A statistical unit is considered to have been active during the reference period, if in said period it either realized positive net turnover or produced outputs or had employees or performed investments.

4) Variable 210102: Number of enterprises having at least one employee

A count of enterprises that had at least one employee at any time during a given reference period t.

5) Variable 210103: Number of high-growth enterprises

A count of enterprises, having at least 10 employees in t – 3, with average annualised growth in number of employees greater than 10 % per annum, over a three year period (t – 3 to t). It does not include enterprises, as defined in variable 210201 'enterprise births', in t – 3.

6) Variable 210104: Number of young high-growth enterprises

Young high-growth enterprises (gazelles) as a subset of high-growth enterprises must fulfil the additional conditions that they were enterprises, as defined in variable 210201 'enterprise births' , in t-4 or t-5.

7) Variable 210201: Enterprise births

A count of the number of births of enterprises registered to the population concerned in the business register corrected for errors. A birth amounts to the creation of a combination of production factors with the restriction that no other enterprises are involved in the event. Births do not include entries into the population due to mergers, break-ups, split-off or restructuring of a set of enterprises. It does not include entries into a sub-population resulting only from a change of activity.

8) Variable 210202: Enterprise deaths

A count of the number of deaths of enterprises registered to the population concerned in the business register corrected for errors. A death amounts to the dissolution of a combination of

[3] Council Regulation (EEC) No 696/93 of 15 March 1993 on the statistical units for the observation and analysis of the production system in the Community (OJ L 76, 30.3.1993, p. 1)

production factors with the restriction that no other enterprises are involved in the event. Deaths do not include exits from the population due to mergers, take-overs, break-ups or restructuring of a set of enterprises. It does not include exits from a sub-population resulting only from a change of activity.

9) Variable 210203: Enterprise survivals

Enterprise survival occurs if an enterprise is active in the year of birth (t-1 to t-5) and the following year(s). Two types of survival can be distinguished:

An enterprise born in year t-1 is considered to have survived in year t if it is active in any part of year t (= survival without changes).

An enterprise is also considered to have survived if the linked legal unit(s) have ceased to be active, but their activity has been taken over by a new legal unit set up specifically to take over the factors of production of that enterprise (= survival by take-over).

10) Variable 210204: Enterprises having the first employee

A count of enterprises that had the first employee at any time during a given reference period t. This can concern births of enterprises as defined for variable 210201, but also enterprises as defined for variable 210101 if the enterprises have already been active in previous reference periods, but did not have any employee in two previous reference periods.

11) Variable 210205: Enterprises having no employees anymore

A count of enterprises that have no employees anymore from any point in time in a given reference period t and that had at least one employee at an earlier point in time in a given reference period t. This can concern deaths of enterprises as defined for variable 210202, with at least one employee, but also enterprises as defined for variable 210102 if the enterprises still remain active, but have no employees any more from any point in time in a given reference period t and the two following reference periods: t + 1 and t + 2. The same applies if the contract of employment of the last employee ends in t on 31 December.

12) Variable 210206: Survivals of enterprises having at least one employee

A count of enterprises having had at least one employee at any point in time in every year from the year of having the first employee (t – 1 to t – 5) until a given reference period t. The "population of enterprises that have the first employee in t" is defined as for variable 210204. An enterprise is also considered to have survived if the linked legal unit(s) have ceased to be active, but their activity has been taken over by a new legal unit set up specifically to take over the factors of production of that enterprise (= survival by take-over).

13) Variable 210301: Number of foreign-controlled enterprises

In country-level business statistics foreign-controlled enterprise shall mean an enterprise resident in the compiling country over which an ultimate controlling institutional unit not resident in the compiling country has control. Enterprises shall mean active enterprises as defined for variable 210101 under A3.

Control shall mean the ability to determine the general policy of an enterprise, for example by choosing appropriate directors, if necessary. In this context, enterprise A is deemed to be controlled by an institutional unit B when B controls, directly or indirectly, more than half of the shareholders' voting power, or by other means secures the control over A.

Foreign control shall mean that the ultimate controlling institutional unit is resident in a different country from the one where the institutional unit over which it has control is resident.

Branches shall mean local units of foreign enterprises not constituting separate legal entities. They are treated as quasi-corporate enterprises within the meaning of Regulation (EU) No 549/2013 and shall be deemed to be enterprises for the purposes of foreign affiliates statistics.

Ultimate controlling institutional unit of an affiliate shall mean the institutional unit, proceeding up an affiliate's chain of control, which is not controlled by another institutional unit.

Foreign affiliate shall mean an enterprise resident in the compiling country over which an institutional unit not resident in the compiling country has ultimate control, or an enterprise not resident in the compiling country over which an institutional unit resident in the compiling country has ultimate control.

Country of ultimate control shall mean the country of residence of the ultimate controlling institutional unit, or group of units acting in concert.

Institutional unit and local unit shall each have the same meaning as in Regulation (EEC) No 696/93.

Inward foreign affiliates statistics shall mean statistics describing the activity of foreign affiliates resident in the compiling country.

14) Variable 210401: Number of foreign-controlling enterprises (UCI concept) and domestic affiliates

A foreign-controlling enterprise shall mean a resident ultimate controlling institutional unit which has at least one foreign affiliate and which is an active enterprise as defined for variable 210101 under A3. Control and ultimate controlling institutional unit (UCI) shall mean as defined for foreign-controlled enterprises.

Domestic affiliate shall mean an enterprise resident in the compiling country over which a UCI resident in the same compiling country has control. Enterprise and branch shall mean as defined for foreign-controlled enterprises.

In country-level business statistics outward foreign affiliates statistics shall mean statistics describing the activity of domestic affiliates of every resident ultimate controlling institutional unit which has at least one foreign affiliate and the activity of foreign-controlling enterprises resident in the compiling country.

15) Variable 310101: Number of local units

A count of the number of local units as defined in Regulation (EEC) No 696/93 registered to the population concerned in the business register corrected for errors, in particular frame errors. Local units must be included even if they have no paid employees. This statistic should include all units active during at least a part of the reference period.

16) Variable 310102: Number of active enterprises

Same as definition for variable 210101 under A3.

17) Variable 310103: Number of enterprises having at least one employee

Same as definition for variable 210102 under A4.

18) Variable 310104: Number of high-growth enterprises

Same as definition for variable 210103 under A5.

19) Variable 310201: Enterprise births

Same as definition for variable 210201 under A7.

20) Variable 310202: Enterprise deaths

Same as definition for variable 210202 under A8.

21) Variable 310203: Enterprise survivals (3-calendar year survival only)

Same as definition for variable 210203 under A9.

22) Variable 310204: Enterprises having the first employee

Same as definition for variable 210204 under A10.

23) Variable 310205: Enterprises having no employees anymore

Same as definition for variable 210205 under A11.

24) Variable 310206: Survivals of enterprises having at least one employee (only for enterprises having survived for three calendar years)

Same as definition for variable 210206 under A12.

25) Variable 410101: Number of enterprises abroad ultimately controlled by institutional units of the reporting country

An enterprise abroad ultimately controlled by an institutional unit of the reporting country shall mean an enterprise not resident in the compiling country ultimately controlled by an institutional unit resident in the compiling country. Control, enterprise, branch and ultimate controlling institutional unit (UCI) shall mean as defined for foreign-controlled enterprises.

In statistics on international activities outward foreign affiliates statistics shall mean statistics describing the activity of foreign affiliates abroad ultimately controlled by an institutional unit resident in the compiling country.

B. LABOUR INPUTS

1) Variable 120101: Number of employees and self-employed persons

The number of employees and self-employed persons is the sum of the Number of employees and Number of self-employed persons. The "Number of employees" is defined as for variable 220102 under B5. The number of self-employed persons is the average number of persons who were at some time during the reference period the sole owners or joint owners of the statistical unit in which they work. Family workers and outworkers whose income is a function of the value of the outputs of the statistical unit are also included.

2) Variable 120201: Hours worked by employees

Total hours worked by employees represents the number of hours actually worked by employees, for the output of the statistical unit during the reference period.

Time spent on adjacent work, indirectly contributing to the output (e.g. planning, preparation, administrative and alike), as well as time spent without actual work, but deemed and remunerated as such by the statistical unit (e.g. short breaks, short disruptions due to slack in production, trainings and alike) is included.

Time spent on work, be it adjacent work, without actual remuneration (e.g. unpaid overtime) is also included.

Remunerated time spent without actual work and not deemed as such by the statistical unit (e.g. annual leave, sick leave, maternity leave, official holidays, longer breaks, meal breaks, strikes, commuting and alike) is excluded.

Infra-annual statistics may not be able to take into account all these items such as unpaid overtime.

3) Variable 120301: Wages and salaries

The variable "Wages and salaries" contains all expenses incurred during the reference period on the total gross remuneration, in cash or in kind, of all employees of the statistical unit. Wages and salaries is part of the variable 220301 Employee benefits expense.

The total gross remuneration, in cash or in kind, contains as examples, but is not limited to the following items: direct remuneration, bonuses, allowances, gratuities, tips, commissions, payments to employees' saving schemes, payments for days not worked, wages and salaries in kind, company products, staff housing, company cars, stock options and purchase schemes, amounts to be withheld by the employer (social security contributions of the employee, personal income tax, etc.). Infra-annual statistics may not be able to take into account all these items.

Expenses regarding services provided through agency workers, as well as the expenses of social security contributions and other similar fiscal obligations (tied directly or indirectly to wages and salaries), if incurred by the employer, are excluded.

4) Variable 220101: Number of employees and self-employed persons

Same as definition variable 120101 under B1.

5) Variable 220102: Number of employees

The number of employees represents the average number of persons who were, at some time during the reference period, employees of the statistical unit.

Explanatory note

While the employment relationship, which qualifies the parties (into employee and employer), is defined in specific legislation or contract, the term "employee" usually means a person hired by the statistical unit to provide services to it on a regular basis, in exchange for benefits and where the services provided are not part of an independent business. For the sake of clarity, apprentices, if hired under such conditions, are considered employees.

The average should be calculated as the arithmetic mean of the number of employees over the shortest time periods of equal length fitting into the reference period, for which regular observations are practicable (e.g. daily, weekly, monthly, quarterly, etc.).

6) Variable 220103: Number of employees in full time equivalent units

The number of employees converted into full time equivalents (FTE).

Figures for the number of persons working less than the standard working time of a full-year full-time worker, should be converted into full time equivalents, with regard to the working time of a full-time full-year employee in the unit. It is the total hours worked divided by the average annual number of hours worked in full-time jobs within the economic territory. Since the length of a full-time job has changed through time and differs between industries, methods which establish the average proportion and average hours of less than full-time jobs in each job group have to be used. A normal full-time week must first be estimated in each job group. If possible, a job group can be defined, inside an industry, according to sex and (or) kind of work of people. Hours contractually agreed upon can constitute for employee jobs, the appropriate criteria for determining those figures. Full-time equivalent is calculated separately in each job group, then summed.

Included in this category are people working less than a standard working day, less than the standard number of working days in the week, or less than the standard number of weeks/months in the year. The conversion should be carried out on the basis of the number of hours, days, weeks or months worked.

7) Variable 220104: Number of employees and self-employed persons in enterprises having at least one employee

The "number of employees and self-employed persons" is defined as for variable 120101 under B1 and "number of enterprises having at least one employee" as for variable 210102 under A4.

8) Variable 220105: Number of employees in enterprises having at least one employee

The "number of employees" is defined as for variable 220102 under B5 and "number of enterprises having at least one employee" as for variable 210102 under A4.

9) Variable 220106: Number of employees in high-growth enterprises

The "number of employees" is defined as for variable 220102 under B5. The "population of high-growth enterprises" is defined as for variable 210103 under A5.

10) Variable 220107: Number of employees in young high-growth enterprises

The "number of employees" is defined as for variable 220102 under B5. The "population of young high-growth enterprises" is defined as for variable 210104 under A6.

11) Variable 220201: Hours worked by employees

Same as definition variable 120201 under B2.

12) Variable 220301: Employee benefits expense

This variable contains all expenses arising in relation with employee benefits, recognized by the statistical unit during the reference period.

Employee benefits are all forms of consideration given by the statistical unit in exchange for service rendered by employees or for the termination of employment.

13) Variable 220302: Wages and salaries

Same as definition as for variable 120301 under B3.

14) Variable 220303: Social security costs

Employers' social security costs correspond to an amount equal to the value of the social contributions incurred by employers in order to secure for their employees the entitlement to social benefits.

Social security costs for the employer include the employer's social security contributions to schemes for retirement pensions, sickness, maternity, disability, unemployment, occupational accidents and diseases, family allowances as well as other schemes.

Included are the costs for all employees including homeworkers and apprentices.

Charges are included for all schemes, regardless of whether they are statutory, collectively agreed, contractual or voluntary in nature. Wages and salaries which the employer continues to pay in the event of illness, occupational accident, maternity leave or short-time working may be recorded here or under wages and salaries, dependent upon the unit's accounting practices.

15) Variable 220401: Number of employees and self-employed persons in newly born enterprises

The "number of employees and self-employed persons" is defined as for variable 120101 under B1 and "Newly born enterprises" (enterprise births) as for variable 210201 under A7.

16) Variable 220402: Number of employees in newly born enterprises

The "number of employees" is defined as for variable 220102 under B5 and "Newly born enterprises" (enterprise births) as for variable 210201 under A7.

17) Variable 220403: Number of employees and self-employed persons in enterprise deaths

The "number of employees and self-employed persons" is defined as for variable 120101 under B1and "enterprise deaths" as for variable 210202 under A8.

18) Variable 220404: Number of employees in enterprise deaths

The "number of employees" is defined as for variable 220102 under B5 and "enterprise deaths" as for variable 210202 under A8.

19) Variable 220405: Number of employees and self-employed persons in enterprise survivals

The "number of employees and self-employed persons" is defined as for variable 120101 under B1 and "enterprise survivals" as for variable 210203 under A9.

20) Variable 220406: Number of employees and self-employed persons in enterprise survivals, in the year of birth

The "number of employees and self-employed persons" is defined as for variable 120101 under B1 and "enterprise survivals" as for variable 210203 under A9. For this variable the number of employees and self-employed persons is that of the year of the enterprise birth as defined under A7.

21) Variable 220407: Number of employees and self-employed persons in enterprises having the first employee

The "number of employees and self-employed persons" is defined as for variable 120101 under B1 and "enterprises having first employee" as for variable 210204 under A10.

22) Variable 220408: Number of employees in enterprises having the first employee

The "number of employees" is defined under as for variable 220102 under B5 and "enterprises having first employee" as for variable 210204 under A10.

23) Variable 220409: Number of employees and self-employed persons in enterprises having no employees anymore

The "number of employees and self-employed persons" is defined as for variable 120101 under B1 and "enterprises having no employees anymore" as for variable 210205 under A11.

24) Variable 220410: Number of employees in enterprises having no employees anymore

The "number of employees" is defined as for variable 220102 under B5 and "enterprises having no employees anymore" as for variable 210205 under A11.

25) Variable 220411: Number of employees and self-employed persons in survivals of enterprises having at least one employee

The "number of employees and self-employed persons" is defined as for variable 120101 under B1 and "survivals of enterprise having at least one employee" as for variable 210206 under A12.

26) Variable 220412: Number of employees and self-employed persons in survivals of enterprises having at least one employee, in the year of birth

The "number of employees and self-employed persons" is defined as for variable 120101 under B1 and "survivals of enterprises having at least one employee" as for variable 210206 under A12. For this variable the number of employees and self-employed is that of the year of the enterprise birth meaning the year the enterprises has its first employee as defined under as for variable 210204 under A10".

27) Variable 220501: Number of employees and self-employed persons in foreign-controlled enterprises

The "number of employees and self-employed persons" is defined as for variable 120101 under B1 and "foreign-controlled enterprises" as for variable 210301 under A13.

28) Variable 220601: Number of employees and self-employed persons in foreign-controlling enterprises (UCI concept) and domestic affiliates

The "number of employees and self-employed persons" is defined as for variable 120101 under B1 and "foreign-controlling enterprises (UCI concept) and domestic affiliates" as for variable 210401 under A14.

29) Variable 220701: Employee benefits expense in foreign-controlled enterprises

The "employee benefits expense" is defined as for variable 220301 under B12 and "number of foreign-controlled enterprises" as for variable 210301 under A13.

30) Variable 320101: Number of employees and self-employed persons in local units

"Number of employees and self-employed persons" is defined as for variable 120101 under B1, "local units" as for variable 310101 under A17.

31) Variable 320102: Number of employees and self-employed persons

Same as definition for variable 120101 under B1.

32) Variable 320103: Number of employees

Same as definition for variable 220102 under B5.

33) Variable 320301: Wages and salaries in local units

"Wages and salaries" is defined as for variable 120301 under B3 and "number of local units" as for variable 310101 under A17.

34) Variable 320104: Number of employees and self-employed persons in enterprises having at least one employee

Same as definition for variable 220104 under B7.

35) Variable 320105: Number of employees in enterprises having at least one employee

Same as definition for variable 220105 under B8

36) Variable 320201: Number of employees and self-employed persons in newly born enterprises

Same as definition for variable 220401 under B15

37) Variable 320202: Number of employees in newly born enterprises

Same as definition for variable 2242 under B16.

38) Variable 320203: Number of employees and self-employed persons in enterprise deaths

Same as definition for variable 220403 under B17.

39) Variable 320204: Number of employees in enterprise deaths

Same as definition for variable 220404 under B18.

40) Variable 320205: Number of employees and self-employed persons in enterprise survivals (only for enterprises having survived for three calendar years)

Same as definition for variable 220405 under B19.

41) Variable 320206: Number of employees and self-employed persons in enterprise survivals, in the year of birth (only for enterprises having survived for three calendar years)

Same as definition for variable 220406 under B20.

42) Variable 320207: Number of employees and self-employed persons in enterprises having the first employee in t

Same as definition for variable 220407 under B21.

43) Variable 320208: Number of employees in enterprises having the first employee

Same as definition for variable 220408 under B22.

44) Variable 320209: Number of employees and self-employed persons in enterprises having no employees anymore

Same as definition for variable 220409 under B23.

45) Variable 320210: Number of employees in enterprises having no employees anymore

Same as definition for variable 220410 under B24.

46) Variable 320211: Number of employees and self-employed persons in survivals of enterprises having at least one employee (only for enterprises having survived for three calendar years)

Same as definition for variable 204011 under B25.

47) Variable 320212: Number of employees and self-employed persons in survivals of enterprises having at least one employee, in the year of birth (only for enterprises having survived for three calendar years)

Same as definition for variable 241012 under B26.

48) Variable 420101: Number of employees and self-employed persons in enterprises abroad ultimately controlled by institutional units of the reporting country

The "number of employees and self-employed persons" is defined as for variable 120101 under B1 and "enterprises abroad ultimately controlled by institutional units of the reporting country" as for variable 410101 under A25.

49) Variable 420201: Employee benefits expense of enterprises abroad ultimately controlled by institutional units of the reporting country

The "employee benefits expense" is defined as for variable 220301 under B12 and "enterprises abroad ultimately controlled by institutional units of the reporting country" as for variable 410101 under A25.

C. PRICES

1) Variable 130101: Import prices

It is the objective of the import price indices to measure the monthly transaction price development of goods purchased by residents from non-residents. All the related services are initially excluded from the scope except for those covered by CIF (cost, insurance, freight)

trade agreement. The price indices should track the price movements of comparable items over time.

It is essential that all price-determining characteristics of the products are taken into account, including quantity of units sold, transport provided, rebates, service conditions, guarantee conditions origin and destination. The specification must be such that in subsequent reference periods, the observation unit is able uniquely to identify the product and to provide the appropriate price per unit.

The following limitations apply for the scope of import prices:

– imports by households, government units and non-profit institutions are excluded,

– the underlying trade system is the special trade system so normal imports as well as imports for inward processing and after outward processing, when the reporting unit acquires the ownership of goods, are included. Imports for repair are not covered,

– the product coverage is limited to the CPA B, C and D products. Related services are excluded.

The following rules apply for the definition of import prices:

– The appropriate price is the cif (cost, insurance, freight) price at the border excluding all duties and taxes on the goods and services to be shouldered by the reporting unit.

– In order to show the true development of price movements, it should be an actual transaction price, and not a list price, therefore discounts should be deducted from the price.

– In order to show pure price movements the price index compilation should take into account and adjust for quality changes in products.

– Other price-determining characteristics of the products should be treated in a consistent way as well.

– The imports are recorded when the ownership of the goods is transferred (i.e. when the parties record transaction in their books or account).

– The transfer of ownership of vessels and aircraft, as well as spacecraft from a person established in another country to a person established in the Member State in question is counted as an import.

The index should in principle reflect the average price during the reference period. In practice the information actually collected may refer to a particular day in the middle of the reference period that should be determined as a representative figure for the reference period. For products with a significant impact on the national economy that are known to have, at least occasionally, a volatile price development, it is important that the index does indeed reflect average prices.

2) Variable 130102: Import prices (euro area) (optional for non-euro countries)

3) Variable 130103: Import prices (non-euro area) (optional for non-euro area countries)

The indices of the import prices require a separate calculation according to the country of consignment of the goods (euro area and non-euro area). The country of consignment is determined in a consistent way with customs rules.

4) Variable 130201: Producer prices

It is the objective of the producer price index to measure the development of transaction prices of economic activities in industry, construction, and services.

The following rules apply for the definition of producer prices:

All price-determining characteristics of the products are taken into account, including e.g. quantity of units sold, transport provided, surcharges, discounts, rebates, service conditions, guarantee conditions, destination etc.

Producer prices measure the price development from the point of view of the producer/seller. The appropriate price is the basic price that excludes VAT and similar deductible taxes directly linked to turnover as well as all duties and taxes on the goods and services invoiced by the unit, whereas subsidies on products received by the producer, if there are any, should be added.

In order to show the true development of price movements, it should be an actual transaction price, and not a list price.

In order to show pure price movements, the producer price index compilation should take into account and adjust for quality changes in products.

The specification must be such that in subsequent reference periods, the observation unit is able uniquely to identify the product and to provide the appropriate price per unit.

The index should in principle reflect the average price during the reference period. In practice the information actually collected may refer to a particular day in the middle of the reference period that should be determined as a representative figure for the reference period. For products with a significant impact on the national economy that are known to have, at least occasionally, a volatile price development, it is important that the index does indeed reflect average prices.

Price data should reflect prices at the moment of the actual transaction, i.e. when claims and obligations arise, are transformed or cancelled.

Service prices should in principle be recorded when the service is provided. If the service delivery spans over several time periods or when services are bought in advance of the service delivery, appropriate adjustments have to be made

The service producer price index for an economic activity measures the average price development of all services, Business-to-All, which is composed of Business-to-Business- B2B, and Business-to-consumers- B2C. Sales to public sector , Business-to-Government – B2G, is also included in B2B.

5) Variable 130202: Domestic producer prices

6) Variable 130203: Non-domestic producer prices

7) Variable 130204: Non-domestic producer prices (euro area) (optional for non-euro area countries)

8) Variable 130205: Non-domestic producer prices (non-euro area) (optional for non-euro area countries)

The domestic producer price index for an economic activity measures the average price development of all goods and related services resulting from that activity and sold on the domestic market. The non-domestic price index shows the average price development (converted to local currency) of all goods and related services resulting from that activity and sold outside of the domestic market.

When combined, these two indices show the average price development of all goods and related services resulting from an activity. For producer prices of the non-domestic market, the price should be calculated at national frontiers, fob (free on board).

The indices of domestic and non-domestic prices require separate producer price indices to be compiled according to the destination of the product. The destination is determined by the residency of the third party that has ordered or purchased the product.

Producer prices or costs of new residential buildings

Producer price indices for construction measure only the development of new residential buildings and exclude residences for communities, non-residential buildings, land prices and architect's and other fees. They reflect the prices paid by the client to the construction company. They therefore do not only reflect the variations in the cost factors of construction, but also the changes in productivity and profit margins. In addition, a temporal difference exists between the output price and the corresponding costs of production. The total construction costs of new residential buildings can be used as a proxy for the producer prices.

It is the objective of the total **construction cost index** to show the development of costs incurred by the contractor to carry out the construction process.

Costs that constitute the total construction costs of new residential buildings are material costs, labour costs, plant and equipment, transport, energy and other costs. Costs of residences for communities, non-residential buildings, land prices and architect's and other fees are not parts of the construction costs.

The material costs are generally calculated using material prices. Prices of materials should be based on actual prices rather than list prices. Prices should be based on a sample of products and suppliers. Prices are valued excluding VAT.

The labour costs should cover wages and salaries and social security charges for all persons employed. Social security charges include: i) statutory social contributions payable by the employer, ii) collectively agreed, contractual and voluntary social contributions payable by the employer and iii) imputed social contributions (social benefits paid directly by the employer).

A new residential building is any building which is constructed for permanent or temporary residential use or a building which is converted from other use to a permanent or temporary residential use, and for which a building or planning permit is required in national legislation.

D. R&D INPUTS

1) Variable 230101: Intramural R&D expenditure

Research and experimental development (R&D) comprise creative and systematic work undertaken in order to increase the stock of knowledge - including knowledge of humankind, culture and society - and to devise new applications of available knowledge.

Expenditures on intramural R&D represent the amount of money spent on R&D that is performed within a reporting unit.

Intramural R&D expenditures are all current expenditures plus gross fixed capital expenditures for R&D performed within a statistical unit during a specific reference period whatever the source of funds. R&D current expenditures include labour costs for internal R&D personnel and other current costs (costs for external R&D personnel, purchase of services.). Gross fixed capital expenditures for R&D include: acquisition of land, acquisition

of buildings, acquisition of information and communication equipment, acquisition of transport equipment, acquisition of other machinery and equipment, acquisition of capitalised computer software, acquisition of other intellectual property products.

2) Variable 230201: R&D personnel

Research and experimental development (R&D) comprise creative and systematic work undertaken in order to increase the stock of knowledge - including knowledge of humankind, culture and society - and to devise new applications of available knowledge.

R&D personnel in a statistical unit include all persons engaged directly in R&D, whether employed by the statistical unit or external contributors fully integrated into the statistical unit's R&D activities, as well as those providing direct services for the R&D activities (such as R&D managers, administrators, technicians and clerical staff).

Persons providing indirect support and ancillary services, such as canteen, maintenance, administrative and security staff, should be excluded, even though their wages and salaries are included in 'other current costs' when measuring intramural R&D expenditure as from definition No D1.

R&D personnel includes two main groups of individuals:

- Persons employed by the statistical unit who contribute to a unit's intramural R&D activities (internal R&D personnel).

- External contributors that are fully integrated into the unit’s intramural R&D activities (external R&D personnel) that can be either independent (self-employed) or dependent (receiving wages/salaries but not from the statistical unit performing the R&D).

3) Variable 230202: Researchers

Researchers are professionals engaged in the conception or creation of new knowledge. They conduct research and improve or develop concepts, theories, models, techniques, instrumentation, software or operational models.

Managers and administrators engaged in the planning and management of the scientific and technical aspects of a researcher's work are also classified as "researchers".

4) Variable 230301: Intramural R&D expenditure in foreign-controlled enterprises

The "intramural R&D expenditure" is defined as for variable 230101 under D1 and "foreign-controlled enterprises" as for variable 210301 under A13.

5) Variable 230401: R&D personnel in foreign-controlled enterprises

The "R&D personnel" is defined as for variable 230201 under D2 and "foreign-controlled enterprises" as for variable 210301 under A13.

6) Variable 230501: Government budget allocations for research and development (GBARD)

Government budget allocations for R&D (GBARD) are all appropriations allocated to R&D funding (to all sectors) in Government sector budgets. Government sector comprises the central (federal) government, regional (state) government and local (municipal) government subsectors (R&D funding by the latter may not be included in GBARD if not deemed to be significant or if data cannot be collected). GBARD refers to budget data, from budget forecasts to actual expenditures but data collection is usually focusing on "Initial budget appropriations" and "Final budget appropriations".

7) Variable 230502: National public funding to transnationally coordinated R&D

National public funding to transnationally coordinated R&D is defined as the total budget funding by the Government sector, as measured by GBARD, aimed at supporting: transnational public R&D performers, Europe-wide transnational public R&D programmes and bilateral or multilateral public R&D programmes established between EU Member States, candidate countries or EFTA countries.

8) Variable 330101: Intramural R&D expenditure

Same as definition for variable 230101 under D1

9) Variable 330201: R&D personnel

Same as definition for variable 230201 under D2

10) Variable 330202: Researchers

Same as definition for variable 230202 under D3

E. PURCHASES

1) Variable 240101: Total purchases of goods and services

Total purchases of goods and services includes the total amount of goods and services purchased by the statistical unit, recognized in accounting as either current assets or expenses during the reference period.

Included in these purchases of goods, as a non-exhaustive list of examples, are: raw, auxiliary and packaging materials, consumables, fuel, spare parts, seeds and fodder, animals, small inventory items and goods purchased for resale.

Included in the purchases of services, as a non-exhaustive list of examples, are services with electricity, heating, water, maintenance, repairs, royalties, rental, insurance, research (if performed by third parties), agency work, advertising, promotion, transport, communication, banking, legal, accounting and any other service performed by third parties and recognized as an expense during the reference period.

Increases in finished goods and work in progress, as well as any financial assets and non-current assets are not included. As an exception, assets from other classes reclassified to any of the items listed above as included, are also included.

The purchases of goods and services referred to by this definition are valued according to the rules laid down to this effect in the accounting standards based on which the aforementioned assets and expenses were recognized.

2) Variable 240102: Purchases of goods and services for resale

Purchases of goods and services purchased for resale in the same condition as received are purchases of goods for resale to third parties without further processing. It also includes purchases of services by 'invoicing' service companies, i.e. those whose turnover is composed not only of agency fees charged on a service transaction (as in the case of estate agents) but also the actual amount involved in the service transaction, e.g. transport purchases by travel agents.

Excluded is the value of goods and services which are sold to third parties on a commission basis, since these goods are neither bought nor sold by the agent receiving the commission.

Purchases of goods and services purchased for resale in the same condition as received is part of Total purchases of goods and services and used in the calculation of other aggregates and balances.

3) Variable 240103: Expenses on services provided through agency workers

This variable contains all expenses recognized by the statistical unit during the reference period, referring to services provided to it by temporary employment agencies and similar organizations supplying workers to clients' businesses for limited periods of time to supplement or temporarily replace the working force of the client, where the individuals provided are employees of the temporary help service unit. Expenses on services provided through agency workers is part of the variable Total purchases of goods and services.

However, these agencies and organizations do not provide direct supervision of their employees at the clients' work sites. Only the expenses incurred for the provision of personnel which is not linked to the provision of a particular industrial or other non-industrial service are included into this variable.

4) Variable 240104: Expenses of long term rental and operating leases

The expenses of long-term rental include all expenses recognized by the statistical unit during the reference period, relating to the renting of non-current assets. Included in this variable are the payments under an operating leases contract related to non-current assets.

For this variable a lease is classified as an operating leases if it does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset.

5) Variable 240105: Purchases of energy products

Purchases of all energy products during the reference period should be included in this variable only if they are purchased to be used as fuel. Energy products purchased as a raw

material or for resale without transformation should be excluded. The figure should be given in value only.

6) Variable 240106: Payments to subcontractors

For activities of NACE Sections B to E payments to subcontractors are payments made by the unit to third parties in return for industrial goods and services supplied as part of a subcontracting relationship defined as follows:

Two enterprises are linked by a subcontracting relationship whenever conditions A and B are met together:

A. the customer enterprise, also said main contractor, participates in the conception of the product providing, even partially, technical specifications to the supplier enterprise, also said subcontractor, and/or provides it with the materials to be processed;

B. the customer enterprise sells the subcontracted product, either as such or as part of a more complex product, and takes on the after-sales liability for the product.

Note: The mere stipulation of a colour, size or catalogue number does not constitute a technical specification in itself. The manufacture of a tailor-made product does not of itself necessarily imply a subcontracting relationship.

For the statistics on activities of NACE Section F payments to subcontractors are payments made by the unit to third parties in return for construction works supplied as a part of a subcontracting relationship.

Two enterprises are linked by a subcontracting relationship, whenever conditions A, B, C and D are simultaneously satisfied:

A. The customer enterprise contracts with the supplier enterprise, hereafter referred to as 'sub-contractor', for the execution of works or services which are incorporated specifically in the construction process;

B. The customer enterprise is responsible for the final product of the construction process, the responsibility covers also the parts carried out by the subcontractors; the subcontractor can in some cases carry some responsibility.

C. The customer enterprise provides specifications to the subcontractor, for example, the work or service executed by the subcontractor must be tailor-made for the purposes of the specific project and cannot thus be a standardised or catalogue work or services.

D. The reciprocal contract is not otherwise ruled by an agreement of an associative type, such as a common answer for a call for tender, a consortium or joint venture, etc.

7) Variable 240201: Change in stock of goods

Change in stocks of goods is the difference of the total value of inventories recognized by the statistical unit at the end and at the beginning of the reference period. The value of said inventories is the one at which they have been recognized in the financial statements.

8) Variable 240202: Change in stock of finished goods and work-in-progress

This variable is defined as the change in the value of the stock of finished products or in the course of production, which have been produced by the statistical unit and which have not yet

been sold, between the first and last days of the reference period. It is a part of variable Change in stock of goods.

These products include work in progress belonging to the statistical unit, even if the products in question are in the possession of third parties. Equally, products held by the statistical unit which belong to third parties are excluded.

Stocks are valued at production cost and are valued prior to value adjustments (such as depreciation).

9) Variable 240203: Change in stock of goods for resale

Change in stock of goods for resale is the difference of the total value of inventories recognized by the statistical unit at the end and at the beginning of the reference period as items intended for resale to third parties without further processing. The value of said inventories is the one at which they have been recognized in the financial statements. Change in stock of goods for resale is a part of the variable Change in stock of goods.

10) Variable 240301: Total purchases of goods and services of foreign-controlled enterprises

The "total purchases of goods and services" is defined as for variable 240101 under E1 and "foreign-controlled enterprises" as for variable 210301 under A13.

11) Variable 240302: Purchases of goods and services for resale of foreign-controlled enterprises

The "Purchases of goods and services for resale" is defined as for variable 240102 under E2 and "foreign-controlled enterprises" as for variable 210301 under A13.

F. OUTPUT AND PERFORMANCE

1) Variable 140101: Production (volume)

Production in short term business statistics is required as an index. The production volume index is the reference indicator for economic development and it is used in particular to identify turning points in economic development at an early stage. It should be presented in the form of a Laspeyres type index, comparing the current volume of production to the corresponding volume of production in the base period.

Theoretical target of the production volume index:

– In the view of business cycle statistics, own output should be measured. The terms ‘production’ or ‘output’ in the sense of business cycle statistics do not include inputs from other units.

– The objective of the production volume index is therefore to measure changes in the volume of value added at close and regular intervals.

– The changes in volume of value added measured should in general approximate the value added measured by the National Accounts concepts of value added.

Principles for the calculation of the production volume index:

– Data necessary for compilation of index as defined by theoretical target are usually not available on a monthly basis.

– Therefore, value added at basic prices is calculated only for the base period especially for updating the weights. If value added at basic prices is not available, gross value added at factor cost may be used as a proxy.

– The monthly continuation of value added in base period is done by suitable proxy values.

Calculation of the proxy values for continuation. Suitable proxy values for the continuation of the indices are:

– continuation with gross production values (deflated),

– continuation with volumes,

– continuation with turnover (deflated),

– continuation with work input,

– continuation with raw material input,

– continuation with energy input.

The correlation of these proxy measures with the development of value added may differ depending on the market activity. For each market activity a proxy with a high correlation should be chosen.

Relations to National Accounts:

– The common understanding of the term ‘production index’ as an ‘evolution of value added’ contradicts the definition of ‘production’ in the framework of national accounts or structural business statistics.

– In the terms of national accounts, the production index refers to the development of ‘value added’ in constant prices, whereas value added is in principle output minus intermediate consumption at basic prices.

2) Variable 140201: Volume of sales

The volume of sales represents the value of net turnover in constant prices and as such is a quantity index. It can be calculated as net turnover at current prices, deflated by the appropriate price indicator, or as a quantity index derived directly from the quantity of goods sold.

3) Variable 140202: Net Turnover

For all activities except for NACE 64, 65 and some activities of NACE 66 net turnover consists of all income arising during the reference period in the course of ordinary activities of the statistical unit, and is presented net of all price reductions, discounts and rebates granted by it.

Income is defined as increases in economic benefits during the reference period in the form of inflows or enhancements of assets or decreases of liabilities that result in increases in equity, other than those relating to contributions from equity participants.

The inflows referred to are arising from contracts with customers and are realized through the satisfaction by the statistical unit of performance obligations as foreseen in said contracts. Usually, a performance obligation is represented by the sale (transfer) of goods or the rendering of services, however, the gross inflows can also contain revenues obtained as a yield on the use by others of the statistical unit's assets.

Excluded from net turnover are:

– all taxes, duties or levies linked directly to revenue;

– any amounts collected on behalf of any principal, if the statistical unit is acting as an agent in its relationship with said principal;

– all income not arising in the course of ordinary activities of the statistical unit. Usually, these types of income are classified as "Other (operating) income", "Financial income", "Extra-ordinary income" or under a similar heading, depending on the respective set of generally accepted accounting standards used to prepare the financial statements.

Infra-annual statistics may not be able to take into account aspects such as annual price reductions, subsidies, rebates and discounts**.**

For the activities of NACE K6411, K6419 and K649 net turnover is defined as the value of output minus subsidies or government grants.

For the activities of NACE K642 and K643 net turnover can be approximated by the total operating costs, if net turnover is not available in the financial statements.

For the activities of NACE K6511, K6512 and K652 net turnover is defined as Gross premiums earned.

For the activities of NACE K653 the net turnover is defined as total pension contributions

For activities of NACE K66 for which net turnover is not available in the financial statements, net turnover is defined as the value of output minus subsidies or government grants. For activities of NACE K66 for which net turnover is available in the financial statements, the standard definition of net turnover applies.

4) Variable 140203: domestic net turnover

5) Variable 140204: Non-domestic net turnover

6) Variable 140205: Non-domestic net turnover (euro area)

7) Variable 140206: Non-domestic net turnover (non-euro area)

The indices of domestic and non-domestic net turnover require net turnover to be split according to the first destination of the product based on the change of ownership (whether or not there are also corresponding physical movements of goods across frontiers). The

destination is determined by the residency of the third party that purchased the goods and services.

8) Variable 250101: Net Turnover

Same as definition variable 140202 under F3

9) Variable 250102: Net turnover from agriculture, forestry, fishing and industrial activities

The part of net turnover derived from activities classified to NACE Sections A to F.

Net turnover derived from the resale of goods and services purchased for resale in the same condition is excluded.

10) Variable 250103: Net turnover from industrial activities

The part of net turnover derived from activities classified to NACE Sections B to F.

Net turnover derived from the sale of goods and services which have been subject to a sub-contracting relationship is included.

Net turnover derived from the resale of goods and services purchased for resale in the same condition is excluded.

11) Variable 250104: Net turnover from industrial activities excluding construction

The part of net turnover derived from activities classified to NACE Sections B to E.

Net turnover derived from the sale of goods and services which have been subject to a sub-contracting relationship is included.

Net turnover derived from the resale of goods and services purchased for resale in the same condition is excluded.

12) Variable 250105: Net turnover from construction

The part of net turnover derived from activities classified to NACE Section F.

Net turnover derived from the sale of goods and services which have been subject to a sub-contracting relationship is included.

Net turnover derived from the resale of goods and services purchased for resale in the same condition is excluded.

13) Variable 250106: Net turnover from service activities

Revenue from all services rendered (banking and insurance services, business and personal services).

This variable encompasses net turnover from service activities resulting from a principal or secondary activity; some service activities may be performed by industrial units. These

activities are classified to NACE Sections H to N and P to S and also to the maintenance and repair Groups 45.2 and 45.4 of NACE Section G.

14) Variable 250107: Net turnover from trading activities of purchase and resale and from intermediary activities

The part of net turnover derived from the trading activities of purchase and resale of the unit and the intermediary activity of the unit. This corresponds to the sales of goods purchased by the unit in its own Name and for its own account and resold in the same condition in which they were purchased, or after such labelling, packaging and wrapping as is usually practised in distributive trade enterprises as well as any commissions on purchases and sales made in the Name and on behalf of third parties, and similar activities.

Resales may be broken down into:

– resales to other traders, professional users, etc. (wholesale sales);

– resales to households or small-scale users (retail sales).

These activities are classified in NACE Section G (except the maintenance and repair Groups 45.2 and 45.4).

15) Variable 250108: Net turnover from building

The part of net turnover derived from activities classified to NACE Division F41.

Net turnover derived from the sale of goods and services which have been subject to a sub-contracting relationship is included.

Net turnover derived from the resale of goods and services purchased for resale in the same condition is excluded.

16) Variable 250109: Net turnover from civil engineering

The part of net turnover derived from activities classified to NACE Division F42

Net turnover derived from the sale of goods and services which have been subject to a sub-contracting relationship is included.

Net turnover derived from the resale of goods and services purchased for resale in the same condition is excluded.

17) Variable 250110: Net turnover from the principal activity at the NACE three-digit level

The part of net turnover derived from the principal activity of the unit. The principal activity of a unit is determined according to the rules laid down in the Council Regulation (EC) No 696/93.

Net turnover derived from the sale of goods and services which have been subject to a sub-contracting relationship is included.

Net turnover derived from the resale of goods and services purchased for resale in the same condition is excluded.

18) Variable 250111: Net turnover from subcontracting

For the statistics on activities of NACE Section F Net turnover from subcontracting is the net turnover generated by the unit's own construction works provided to a third party under a subcontracting relationship.

Two enterprises are linked by a subcontracting relationship, whenever conditions A, B, C and D are simultaneously satisfied:

A. The customer enterprise contracts with the supplier enterprise, hereafter referred to as 'sub-contractor', for the execution of works or services which are incorporated specifically in the construction process;

B. The customer enterprise is responsible for the final product of the construction process, the responsibility covers also the parts carried out by the subcontractors; the subcontractor can in some cases carry some responsibility.

C. The customer enterprise provides specifications to the subcontractor, for example, the work or service executed by the subcontractor must be tailor-made for the purposes of the specific project and cannot thus be a standardised or catalogue work or services.

D. The reciprocal contract is not otherwise ruled by an agreement of an associative type, such as a common answer for a call for tender, a consortium or joint venture, etc.

19) Variable 250112: Net turnover by residence of client

Net turnover shall mean net turnover as defined for variable 140202 under F3. The concept of residence is in accordance with Regulation (EU) No 549/2013.

20) Variable 250113: Net turnover by product

Net turnover shall mean net turnover as defined for variable 140202 under F3. The breakdown by product is based on the CPA.

21) Variable 250201: Gross margin on goods for resale

Corresponds to the return on the activity of purchase and resale without further processing. It is calculated from net turnover related to trading activities of purchase and resale without further processing, total purchases for resale and changes in stock of goods and services purchased for resale.

Included in gross margin on goods for resale are sales, purchases and changes in stock of goods and services related to goods and services which are purchased in order to be rendered to third parties in the same condition.

Also called gross trading margin.

22) Variable 250301: Value of output

Value of output represents the value of the total output of the statistical unit, generated during the reference period.

For all activities except for activities of NACE 64, 65 and 66 it is the sum of:

+ Net turnover,

± Change in stock of finished goods and work in progress,

± Change in stock of goods for resale,

+ Income from product- or turnover-related subsidies and

+ Capitalized output

– Purchases of goods and services purchased for resale.

Income from product- or turnover-related subsidies is any income originating from government assistance granted to and recognized as such by the statistical unit during the reference period.

Capitalized output is the total increase of all self-generated long-term assets, recognized as such by the statistical unit during the reference period.

For the activities of NACE K6411 value of output is defined as other administrative expenses than staff costs plus fees and commission expenses plus staff costs plus depreciation of tangible and intangible fixed assets.

For the activities of NACE K6419 and K649 value of output is defined as interest receivable and similar income minus Interest payable and similar charges plus Commissions receivable plus Income from shares and other variable-yield securities plus Net profit or net loss on financial operations plus Income from product or turnover related subsidies. For some activities of K6499 value of output is net turnover plus subsidies or government grants or can be approximated by the total operating costs, if net turnover is not available the financial statements.

For the activities of NACE K642 and K643 value of output is net turnover plus subsidies or government grants or can be approximated by the total operating cost, if net turnover is not available in the financial statements.

For the activities of NACE K6511 value of output is defined as Gross premiums earned plus Investment income minus Income from participating interest minus value re-adjustments on investments plus Investment income of reinsurers on their share of the gross technical provisions of the enterprise plus Unrealized gains on investments plus Other technical income, net of reinsurance minus Claims paid plus/minus Change in the provision for claims (increase needs to be subtracted, decrease needs to be added) plus/minus Changes in other technical provisions net of reinsurance (costs need to be subtracted, income should be added) plus/minus (If available) Changes in other technical provisions, reinsurers' share (costs needs to be subtracted, income needs to be added) plus/minus (If available) Change in fund for future appropriations (costs should be subtracted, income should be added) minus Bonuses and rebates, net of reinsurance minus losses on the realization of investments minus unrealized loss on investments plus other income.

For the activities of NACE K6512 and K652 value of output is defined as Gross premiums earned plus Investment income minus Income from participating interests minus Value re-adjustments on investments plus Investment income of reinsurers on their share of the gross technical provisions of the enterprise plus Other technical income, net of reinsurance plus Other income minus Claims paid plus/minus Change in the provision for claims (increase needs to be subtracted, decrease needs to be added) minus Losses on the realization on investments minus Bonuses and rebates, net amount plus/minus Change in the equalization provision (costs should be subtracted, income need to be added) plus/minus Changes in other

technical provisions, not shown under other headings (costs should be subtracted, income should be added).

For the activities of NACE K653 value of output is defined as net turnover minus insurance premiums payable plus investment income plus other income plus insurance claims receivable minus total expenditure on pensions minus net change in technical provisions (increases in technical provisions are to be subtracted from value of output and decreases added). Alternatively, the value of output can be calculated as sum of costs.

For activities of NACE K66 for which net turnover is not available in the financial statements, value of output is defined as interest receivable and similar income minus interest payable and similar charges plus commissions receivable plus income from shares and other variable-yield securities plus net profit or net loss on financial operations plus income from product or turnover related subsidies.

For the activities of NACE K66 for which net turnover is available in the financial statements, value of output is defined as net turnover plus capitalized output plus income from product or turnover related subsidies.

23) Variable 250401: Value added

Value added is a composite indicator of net operating income, adjusted for depreciation, amortization and employee benefits, all components being recognized as such by the statistical unit during the reference period. Its value is given by the formula:

+ Net turnover

+ Income from product- or turnover-related subsidies

+ Capitalized output

± Change in stock of goods

- Total purchases of goods and services.

24) Variable 250501: Gross operating surplus

Gross operating surplus is the surplus generated by operating activities after the labour factor input has been recompensed.

It can be calculated from the value added less the employees benefits expense. It is the balance available to the unit which allows it to recompense the providers of own funds and debt, to pay taxes and eventually to finance all or a part of its investment.

25) Variable 250601: Net turnover of foreign-controlled enterprises

The "net turnover" is defined as for variable 140202 under F3 and "foreign-controlled enterprises" as for variable 210301 under A13.

26) Variable 250701: Value of output of foreign-controlled enterprises

The "value of output" is as defined for variable 250301 under F22 and "foreign-controlled enterprises" as for variable 210301 under A13.

27) Variable 250801: Value added of foreign-controlled enterprises

The "value added" is as defined for variable 250401 under F23 and "foreign-controlled enterprises" as for variable 210301 under A13.

28) Variable 250901: Net turnover of foreign-controlling enterprises (UCI concept) and domestic affiliates

The "net turnover" is defined as for variable 140202 under F3 and "foreign-controlling enterprises (UCI concept) and domestic affiliates" as for variable 210401 under A14.

29) Variable 440101: Net turnover of enterprises abroad ultimately controlled by institutional units of the reporting country

The "net turnover" is defined as for variable 140202 under F3 and "enterprises abroad ultimately controlled by institutional units of the reporting country" as for variable 410101 under A25.

30) Variable 251001: Sold production

Sold production is defined as the production carried out at any time and within the economic territory of each country, which has been sold (invoiced) during the reference period. The production may be carried out under the primary or secondary activities of the enterprise. It includes production sold (invoiced) between different kind-of-activity units belonging to the same enterprise.

31) Variable 251002: Production under sub-contracted operations

Production carried out by a sub-contractor, within the economic territory of each country, which has been sold (invoiced) during the reference period to the principal in line under the conditions for sub-contracted operations as specified by the CPA guidelines. The production may be carried out under the primary or secondary activities of the enterprise.

32) Variable 251003: Actual production

The actual production includes any production, carried out during the reference period and within the economic territory of each country, which is incorporated into the manufacture of other products. It includes those products which, either in the kind-of-activity unit itself, or in another kind-of-activity unit belonging to the same enterprise:

– are intended for sale,

– are processed into another product,

– are fitted into another product, or

– are put into stock.

G. INVESTMENTS

1) Variable 260101: Gross investment in tangible non-current assets

Gross investment in tangible non-current assets includes all additions to tangible non-current assets, recognized as such by the statistical unit during the reference period, except any increases from revaluations or reversals of previously recognized impairment losses and from reclassifications (transfers) of other tangible non-current assets.

The additions include, but are not limited to, acquisitions, finance leases, improvements, alterations, renovations, constructions, self-constructions and any capitalized expenses, as allowed by the applicable accounting standards which define the recognition and valuation criteria.

2) Variable 260102: Gross investment in land

Gross investment in land includes all additions to land, underground deposits, forests and inland waters, tangible exploration and evaluation assets, mining, oil and gas assets and others alike, recognized as such by the statistical unit during the reference period. Gross investment in land is a part of the variable Gross investment in tangible non-current assets.

3) Variable 260103: Gross investment in the acquisition of existing buildings

Gross investment in the acquisition of existing buildings includes all additions to or acquisitions of buildings and similar structures already used (i.e. not new) at the moment of acquisition, recognized as such by the statistical unit during the reference period.

Gross investment in the acquisition of existing buildings is a part of variable Gross investment in tangible non-current assets.

4) Variable 260104: Gross investment in construction and improvement of buildings

Gross investment in construction and improvement of buildings includes all:

– additions to construction of new buildings for own use (self-constructed),

– acquisitions of new buildings (usually the result of a construction contract, the beneficiary of which is the reporting statistical unit),

– capitalized additions, alterations, improvements and renovations to existing buildings (if additional economic benefits associated with them are likely to flow to the statistical unit), recognized as such by the statistical unit during the reference period.

Gross investment in construction and improvement of buildings is a part of variable Gross investment in tangible non-current assets.

5) Variable 260105: Gross investment in machinery and equipment

Gross investment in machinery and equipment includes all additions to machinery, vehicles, fixtures and fittings, office equipment, computer, communication and network equipment and others alike, recognized as such by the statistical unit during the reference period.

Gross investment in machinery and equipment is a part of variable Gross investment in tangible non-current assets.

6) Variable 260106: Gross investment in intangible non-current assets, other than goodwill

Gross investment in intangible non-current assets, other than goodwill, includes all additions to intangible non-current assets, recognized as such by the statistical unit during the reference period, except goodwill.

The additions include, but are not limited to, acquisitions, finance leases, improvements, additions, alterations, renovations, constructions, self-constructions and any capitalized expenses, as allowed by the applicable accounting standards which define the recognition and valuation criteria and wherein the term “goodwill” is also defined.

7) Variable 260107: Investment in purchased software

Investment in purchased software are recognised to be an intangible asset if and only if it is probable that the future economic benefits that are attributable to the asset will flow to the enterprise and if the cost of the asset can be measured reliably. If the purchase of software does not meet these conditions, it is recognised as an expense when it is incurred and included in the value of 'Total purchases of goods and services'.

The investment in purchased software comprises its purchase price, including any import duties and non-refundable purchase taxes, and any directly attributable expenditure on preparing the software for its intended use. Directly attributable expenditure includes, for example, professional fees for its installation. Any trade discounts and rebates are deducted in arriving at the cost.

8) Variable 260108: Sales proceeds of tangible investments

Sales proceeds of tangible investments includes the value of existing tangible capital goods, sold to third parties. Sales of tangible capital goods are valued at the price actually received (excluding VAT), and not at book value, after deducting any costs of ownership transfer incurred by the seller. Value adjustments and disposals other than by sale are excluded.

9) Variable 260201: Foreign-controlled enterprises' gross investment in tangible non-current assets

The "gross investment in tangible non-current assets" is defined as for variable 260101 under G1 and "foreign-controlled enterprises" as for variable 210301 under A13.

10) Variable 430101: Gross investment in tangible non-current assets of enterprises abroad ultimately controlled by institutional units of the reporting country

The "gross investment in tangible non-current assets" is defined as for variable 260101 under G1 and "enterprises abroad ultimately controlled by institutional units of the reporting country" as for variable 410101 under A25.

H. REAL ESTATE

1) Variable 150101: Building permits - Number of dwellings

A building permit is an authorisation to start work on a building project. As such, a permit is the final stage of planning and building authorisations from public authorities, prior to the start of work. Other information, for example detailed planning approval granted and building starts, may be used to complement the data sources on new building projects.

These building permits should provide a good indication of the workload for the building industry in the near future, although this may not be the case when a large proportion of permits are not used or when there is a long time lag between permits and building starts.

Regulation (EU) 2019/2152 requests data only on new buildings and conversions of non-residential building into residential buildings, even if building permits may be granted for other constructions and works.

Buildings are subdivided into residential and non-residential buildings.

Residential buildings are constructions at least half of which is used for residential purposes. If less than half of the overall useful floor area is used for residential purposes, the building is classified under non-residential buildings in accordance with its purpose-oriented design.

It is the objective of the number of dwelling building permit variable to show the future development of construction activity in terms of unit numbers.

This variable is compiled from the number of dwellings in new residential buildings for which building permits have been granted (covering one-dwelling residential buildings and residential buildings with two and more dwellings). A dwelling is a room or suite of rooms and its accessories in a permanent building or structurally separated part thereof which by the way it has been built, rebuilt, converted and so on, is intended for private habitation. It should have separate access to a street (direct or via a garden or grounds) or to a common space within the building (staircase, passage, gallery, and so on). Detached rooms for habitation which are clearly to be used as a part of the dwelling should be counted as part of the dwelling. A dwelling may thus be constituted of separate buildings within the same enclosure, provided they are clearly intended for habitation by the same private household.

Extensions of existing residential buildings for which no building permit is required are not considered as dwellings for these statistics.

2) Variable 150102: Building permits - Square metres (of useful floor area or alternative size measure)

"Building permits" is as defined for variable 150101 under H1. It is the objective of the useful floor area building permit variable to show the future development of construction activity in terms of volume.

This variable is compiled from the square metres of useful floor area of new residential and non-residential buildings for which permits have been granted. The useful floor area of a building is measured within its external walls, excluding:

– construction areas (e.g. areas of demarcation components, supports, columns, pillars, shafts, chimneys),

– functional areas for ancillary use (e.g. areas occupied by heating and air-conditioning installations, or by power generators),

– thoroughfares (e.g. areas of stairwells, lifts, escalators).

The part of the overall useful area of a building used for residential purposes includes the area used for kitchens, living rooms, bedrooms and ancillary rooms, cellars and common rooms of the residential units.

If the information on useful floor area is not directly available from the collected data, it may be estimated on the basis of the available sources.

ANNEX V

Technical specifications for European statistics on international trade in goods including trade in goods by enterprise characteristics

CHAPTER I

GENERAL PROVISIONS

Section 1

Definitions

For the purposes of European statistics on international trade in goods the following definitions shall apply:

(a) 'goods' means all movable property, including electrical energy and natural gas;

(b) 'exports of goods' means all physical movements of goods which subtract from the stock of material resources of a Member State by leaving the statistical territory of this Member State to a destination in the statistical territory of another Member State or a non-member country;

(c) 'imports of goods' means all physical movements of goods which add to the stock of material resources of a Member State by entering the statistical territory of this Member State from the statistical territory of another Member State or from a non-member country;

(d) ‘specific goods or movements‘ means the goods or movements of goods referred to in Chapter III of this Annex, which by their very nature, diverge from the principle to record physical movements of goods across the border of a Member State or require specific methodological provisions different from the provisions applicable to all other goods or movements;

(e) ‘Union goods‘ means ‘Union goods‘ as defined in the Union Customs Code;

(f) ‘non-Union goods‘ means ‘non-Union goods‘ as defined in the Union Customs Code;

(g) ‘customs declaration‘ means the ‘customs declaration’ as defined in the Union Customs Code;

(h) ‘decision by customs‘ means any official act by customs authorities relating to accepted customs declarations and having legal effect on one or more persons;

(i) ‘non-member country‘ means any country or territory which does not form part of the statistical territory of the European Union;

(j) ‘goods in transit between Member States‘ means goods which, on their way to the Member State of destination, move through any intermediate Member State or stop for reasons related only to the transport of the goods, without such movement being an import or export of goods in that Member State;

(k) 'economic ownership' means the right to claim the benefits associated with the use of an asset by virtue of accepting the associated risks; the economic owner of an asset is not necessarily the legal owner;

(l) ‘goods in quasi-export‘ means goods which are brought from another Member State to the Member State in which the goods are located at the time of release into the customs procedure, for the purpose of declaring these goods for export, on condition that the exporter is not established in the Member State in which the goods are located at the time of release into the customs procedure, and that the entry into the Member State where the goods are located at the time of release into the customs procedure is not an intra-Union acquisition of goods or transaction treated as such as referred to in Council Directive 2006/112/EC;

(m) ‘goods in quasi-import‘ means goods which are released for free circulation in a Member State, without the importer being established in that Member State, and which are subsequently exported to another Member State;

(n) ‘processing‘ means actions or operations (manufacturing, transformation, construction, assembling, enhancement, renovation etc.) with the objective of obtaining or producing a new or significantly improved good;

(o) ‘Member State or non-member country of construction‘ means the Member State or non-member country where the last, substantial, economically justified processing or working was carried out on an unfinished good.

Section 2

Member State of intra- and extra-Union export and import; reporting Member State

1. For the purposes of intra-Union trade in goods statistics, the following definitions shall apply:

   (a) 'Member State of intra-Union export' means the Member State from the statistical territory of which goods are exported to their destination in another Member State;

   (b) 'Member State of intra-Union import' means the Member State in the statistical territory of which goods are imported from another Member State.

2. For the purposes of extra-Union trade in goods statistics, the following definitions shall apply:

   (a) 'Member State of extra-Union export' means the Member State in the statistical territory of which the goods are located at the time of release into the customs procedure or at the time of re-export.

   However, in the case of goods in quasi-export, if the ‘Member State of actual export’ as specified in the second sub-paragraph of Section 17(2) of this Annex can be determined, the ‘Member State of extra-Union export’ shall be the Member State of actual export.

   (b) 'Member State of extra-Union import' means the Member State in the statistical territory of which the goods are located at the time of release into the customs procedure.

3. The definition of the Member State of intra- and extra-Union export and import may be adapted for the purpose of the specific goods or movements.

4. For the purpose of providing statistics on international trade in goods statistics to the Commission (Eurostat), the reporting Member State shall be the Member State of export, in the case of exports, and the Member State of import, in the case of imports.

Section 3

Scope

1. European statistics on international trade in goods shall cover intra-Union and extra-Union trade in goods.

2. Intra-Union trade in goods shall cover:

   (a) intra-Union exports of the following goods leaving the Member State of export for a destination in another Member State:

      (i) Union goods, except goods which are in transit between Member States;

      (ii) non-Union goods placed in the Member State of export under the inward processing customs procedure.

   (b) intra-Union imports of the following goods entering the Member State of import, which were initially exported from another Member State:

      (i) Union goods, except goods which are in transit between Member States;

      (ii) non-Union goods formerly placed in the Member State of export under the inward processing customs procedure, which are maintained under the inward processing customs procedure or released for free circulation in the Member State of import.

3. Extra-Union trade in goods shall cover:

   (a) extra-Union exports of goods leaving the statistical territory of the Union:

      (i) in accordance with one of the following customs procedures laid down in the Union Customs Code:

         – export;

         – outward processing.

      (ii) in application of the Union Customs Code:

         – non-Union goods temporarily re-exported for further processing;

         – Union goods taken out of the customs territory of the Union after having been placed under the end-use procedure;

         – re-exported non-Union goods, to discharge an inward processing procedure.

   (b) extra-Union imports of goods entering the statistical territory of the Union in accordance with one of the following customs procedures laid down in the Union Customs Code:

      (i) release for free circulation including end-use;

      (ii) inward processing.

4. The scope of European statistics on international trade in goods may be adapted for specific goods or movements.

5. For methodological reasons, certain goods or movements shall be excluded from European statistics on international trade in goods. These goods and movements are listed in the Appendix.

Section 4

Statistical territory

1. The statistical territory of the Union shall comprise the statistical territories of the Member States. The statistical territory of a Member State shall correspond to its territory as considered for the determination of the customs territory of the Union in the Union Customs Code.

2. By way of derogation from paragraph 1, the statistical territory of the Federal Republic of Germany shall include the island of Heligoland.

3. The definition of the statistical territory of the Member States may be adapted for the purpose of the specific goods or movements.

Section 5

Reference period

1. For the purposes of intra-Union trade in goods statistics, the reference period shall be:

   (a) the calendar month in which the import or export takes place;

   (b) the calendar month during which the chargeable event occurs for the Union goods on which VAT becomes chargeable on intra-Community supplies and acquisitions, as referred to in the Council Directive 2006/112/EC.

   However, when the time lag between the import or the export of goods and the chargeable event is longer than two calendar months, the reference period shall be the month in which the import or export takes place; or

   (c) the calendar month during which the declaration is accepted by customs where the customs declaration is used as data source.

2. For the purposes of extra-Union trade in goods statistics, the reference period shall be:

   (a) the calendar month in which the import or export takes place;

   (b) the calendar month during which the declaration is accepted by customs where the customs declaration is used as data source.

3. The reference period may be adapted for the purpose of specific goods or movements.

Section 6

Exporter and importer

1. The exporter shall be the economic operator who carries out activities that result in the export of goods.

   The exporter carries out these activities when:

   (a) concluding the contract, with the exception of transport contracts, giving rise to the export of the goods from the Member State of export; or failing this

(b) taking out goods from the Member State of export or providing for the export of the goods in the Member State of export; or failing this

(c) being in possession of the goods which are the subject of the export of the goods in the Member State of export.

2. The importer shall be the economic operator who carries out activities that result in the import of goods.

The importer carries out these activities when:

(a) concluding the contract, with the exception of transport contracts, giving rise to the import of the goods in the Member State of import; or failing this

(b) bringing goods into the Member State of import or providing for the import of the goods in the Member State of import; or failing this

(c) being in possession of the goods which are the subject of the import of the goods in the Member State of import.

3. The definition of exporter and importer may be adapted for specific goods or movements.

Section 7

Reporting unit for intra-Union trade in goods statistics

1. The reporting unit for statistics on intra-Union exports of goods shall be the taxable person as defined in Title III of Council Directive 2006/112/EC[4] or non-taxable legal person identified by an individual identification number allocated to that person in accordance with Article 214 of Council Directive 2006/112/EC, in the Member State of export,

(a) who has declared intra-Union supplies of goods in accordance with Article 251(a) of Council Directive 2006/112/EC; or failing this

(b) the exporter as defined in Section 6.

2. The reporting unit for statistics on intra-Union imports of goods, whenever a survey is used as data source, shall be the taxable person as defined in Title III of Council Directive 2006/112/EC or non-taxable legal person identified by an individual identification number allocated to that person in accordance with Article 214 of Council Directive 2006/112/EC, in the Member State of import,

(a) who has declared intra-Union acquisition of goods in accordance with Article 251(c) of Council Directive 2006/112/EC; or failing this

(b) the importer as defined in Section 6.

3. The definition of the reporting unit may be adapted for specific goods or movements.

[4] Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1)

Section 8

Obligations of reporting units for European statistics on international trade in goods

1. The reporting units for European statistics on international trade in goods have the obligation to prove, at the request of the national statistical authority (NSA) of the Member State where they provided information, the correctness of the provided statistical information.

2. Failure by any reporting unit for providing the information to fulfil their obligations under this Regulation shall render the reporting unit liable to any penalties which the Member States lay down.

3. The importer in the Member State of import shall be obliged to assist the NSA in the Member State of import in clarifying data quality issues related to statistical information, exclusively for the purpose of quality assurance of the data on intra-Union imports.

CHAPTER II

SPECIFICATION OF STATISTICAL DATA ELEMENTS

Section 9

Taxable amount and its equivalent

1. The taxable amount shall be the value to be determined for taxation purposes in accordance with Directive 2006/112/EC. For products subject to duties, the amount of these duties shall be excluded from the taxable amount.

   Whenever the taxable amount does not have to be declared for taxation purposes, its equivalent shall correspond to the invoice value, excluding VAT, or failing this, to an amount which would have been invoiced in the event of any sale or purchase.

   In the case of processing, the equivalent of the taxable amount shall be determined on a gross basis as follows:

   (a) the value of goods with a view to processing shall be the total amount which would be invoiced in case of sale or purchase;

   (b) the value of goods following processing shall be the value of goods with a view to processing plus the added value of the processing activity.

2. The taxable amount and its equivalent shall be expressed in the national currency of the reporting Member State.

   Where a conversion of currency is necessary for expressing the taxable amount and its equivalent in the national currency, the exchange rate to be used shall be as referred to in point (b) of third subparagraph of Section 10(5).

Section 10

Statistical value

1. The statistical value shall be the value of the goods at the time and place they cross the border of the Member State of export, on export, and of the Member State of import, on import.

   For the purposes of intra-Union trade in goods statistics, the statistical value shall be calculated on the basis of the taxable amount and its equivalent referred to in Section 9, adjusted, where necessary, for the incidental expenses according to paragraph 4.

   For the purposes of extra-Union trade in goods statistics, the statistical value shall be calculated on the basis of the value of the goods referred to in paragraphs 2 and 3, adjusted, where necessary, for the incidental expenses according to paragraph 4.

2. The value of the goods for extra-Union exports or imports shall be:

   (a) in the event of a sale or purchase, the price actually paid or payable for the imported or exported goods, excluding arbitrary or fictitious values;

   (b) in other cases, the price which would have been paid in the event of sale or purchase.

The customs value shall be used if determined according to the Union Customs Code for goods released for free circulation including end-use.

3. In the case of processing or other transactions that are not invoiced, the value of the goods for extra-Union exports or imports shall be determined on a gross basis as follows:

   (a) the value of goods with a view to processing, or in case of other transactions that are not invoiced, shall be the total amount which would be invoiced in case of sale or purchase;

   (b) the value of goods following processing shall be the value of goods with a view to processing plus the added value of the processing activity.

4. The taxable amount and its equivalent as referred to in Section 9 for intra-Union trade and the value as referred to in paragraphs 2 and 3 for extra-Union trade shall be adjusted, where necessary, in such a way that the statistical value contains solely and entirely the incidental expenses, such as transport and insurance costs, incurred to deliver the goods from the place of their departure:

   (a) to the border of the Member State of export, on export;

   (b) to the border of the Member State of import, on import.

5. The statistical value of the goods shall be expressed in the national currency of the reporting Member State.

   Where a conversion of currency is necessary for expressing the statistical value of the goods in the national currency, the exchange rate to be used shall be:

   (a) the rate applicable according to the provisions on currency conversion laid down in the Union Customs Code at the time the customs declaration is accepted; or failing this

   (b) the rate applicable for determining the taxable amount for taxation purposes, when this is established; or failing this

   (c) the reference rate applicable at the time the goods are imported or exported set by the European Central Bank for Member States belonging to the euro area or the official rate set by Member States not belonging to the euro area in the absence of any special provisions decided by the Member States.

Section 11

Quantity of the goods

The quantity of the goods shall be:

   (a) the net mass, which means the actual mass of the goods excluding all packaging.

   (b) where applicable, the quantity in the supplementary units, which means the quantity other than net mass, according to the Combined Nomenclature in force during the reference period.

Section 12

Partner Member States and countries

1. 'Member State of consignment' means the Member State from which the goods were initially exported to the Member State of import if neither a commercial transaction (e.g. sale or processing) nor a stoppage unrelated to transport has taken place in an intermediate Member State. If such stoppage or commercial transaction has taken place, the Member State of consignment shall be the last intermediate Member State where such stoppage or transactions occurred.

2. 'Member State of destination' means the last Member State to which it is known, at the time of export, that the goods are to be exported.

3. 'Country of origin' means the Member State or the country where the goods originate.

   Goods which are wholly obtained or produced in a single Member State or country or territory originate in that Member State or country or territory.

   Goods whose production involved more than one Member State or country or territory shall be deemed to originate in the Member State or country or territory where they underwent their last, substantial, economically justified processing or working in an undertaking equipped for that purpose, resulting in the manufacture of a new product or representing an important stage of manufacture.

   Origin of non-Union goods is determined in accordance with the provisions of the Union Customs Code laying down the rules on non-preferential origin.

4. 'Country of consignment shall be the country from which the goods were initially exported to the Member State in which the goods are located at the time of their release into the customs procedure if neither a commercial transaction (e.g. sale or processing) nor a stoppage unrelated to transport has taken place in an intermediate country. If such stoppage or commercial transaction has taken place, the country of consignment shall be the last intermediate country where such stoppage or transactions occurred.

5. 'Country of last known destination' shall indicate the last country to which it is known at the time of release into the customs procedure or at the time of re-export that the goods are to be exported.

Section 13

Commodity

'Commodity' means goods according to the Combined Nomenclature in force during the reference period.

Section 14

Nature of transaction

1. 'Nature of transaction' means the different features (purchase/sale, work under contract, etc.) which are deemed to be useful in distinguishing one transaction from another, in particular for the purposes of Balance of Payments and National Accounts.

2. The breakdown of the nature of transaction is specified in Table 1 of Part C to Annex I to this Regulation.

Section 15

Mode of transport

1. 'Mode of transport at the border' means the active means of transport by which the goods are presumed to:

   (a) leave the statistical territory of the Member State of export, in the case of intra-Union exports, or the statistical territory of the Union specified in Section 4, in the case of extra-Union exports; or

   (b) have entered the statistical territory of the Member State of import, in the case of intra-Union imports, or the statistical territory of the Union specified in Section 4, in the case of extra-Union imports.

2. 'Internal mode of transport', if applicable, means the active means of inland transport by which the goods have left the place of departure, on export, or are presumed to have reached the place of arrival, on import.

3. 'Container' means information about whether or not the goods are transported in containers when crossing the border of the statistical territory of the Union.

4. The breakdown of the mode of transport is specified in Table 2 of Part C to Annex I to this Regulation.

Section 16

Partner operator in the Member State of import

The partner operator in the Member State of import shall be the taxable person or non-taxable legal person identified by individual identification number allocated to that person in accordance with Article 214 of Council Directive 2006/112/EC, in the Member State of import,

   (a) who has declared intra-Union acquisition of goods in accordance with Article 251(c) of Council Directive 2006/112/EC; or failing this

   (b) the importer as defined in Section 6.

Section 17

Member State of presumed destination and Member State of actual export

1. Where the goods are released for free circulation or placed under the end-use procedure the Member State of presumed destination shall be the Member State where the goods are located at the time of release into the customs procedure.

   However, where it is known, at the time of drawing up the customs declaration, that the goods will be dispatched to another Member State after the release, this latter Member State shall be the Member State of presumed destination.

Where goods are placed under the customs inward processing procedure, the Member State of presumed destination shall be the Member State where the first processing activity is carried out.

2. Member State of actual export shall be the Member State where the goods are located at the time of release into the customs procedure.

However, in the case of goods in quasi-export as defined in Section 1(l), the Member State of actual export shall be the Member State from which the goods were brought to the Member State in which the goods are located at the time of their release into the customs procedure.

Where goods are exported subsequent to a customs inward processing procedure, the Member State of actual export shall be the Member State where the last processing activity was carried out.

Section 18

Statistical procedure

'Statistical procedure' means the different characteristics used in distinguishing different types of imports and exports, in particular according to their placement under a customs procedure, as specified in Table 3 of Part C to Annex I to this Regulation.

Section 19

Preferential treatment on imports

1. The data on preferential treatment shall be the tariff treatment indicated by the preference code according to the classification laid down by the Union Customs Code.

2. The data shall refer to the preferential treatment applied or granted by the customs authorities.

Section 20

Delivery terms

'Delivery terms' mean those provisions of the sales contract which lay down the obligations of the seller and the buyer, respectively, in accordance with the Incoterms of the International Chamber of Commerce.

CHAPTER III

SPECIFIC GOODS OR MOVEMENTS

Section 21

Vessels and aircraft

1. For the purposes of this Section:

   (a) ‘vessel’ means finished vessels considered as seagoing in accordance with Chapter 89 of the Combined Nomenclature in force during the reference period, tugs, warships and floating structures;

   (b) ‘aircraft’ means finished aeroplanes and other aircraft whose unladen weight exceeds 2000 kg; other aeroplanes and other aircraft, helicopters, spacecraft, suborbital and spacecraft launch vehicles are not covered by these provisions.

2. European statistics on international trade in goods shall cover only the following exports and imports of vessels and aircraft:

   (a) the transfer of economic ownership of a vessel or aircraft from a legal or natural person established in another Member State or non-member country to a legal or natural person established in the reporting Member State. This shall include transfers with a view to breaking up or scrapping a vessel or aircraft. These transactions shall be treated as an import;

   (b) the transfer of economic ownership of a vessel or aircraft from a legal or natural person established in the reporting Member State to a legal or natural person established in another Member State or non-member country. This shall include transfers with a view to breaking up or scrapping a vessel or aircraft. These transactions shall be treated as an export;

   (c) the transfer of economic ownership of new vessels or aircraft from the Member State or non-member country of construction as defined in Section 1(o) to their first economic owner following their construction;

   (d) the exports and imports of vessels or aircraft with a view to or following processing under contract as defined in Section 1(n).

3. For statistics on exports and imports of vessels and aircraft, the following provisions shall apply:

   (a) The reference period for exports and imports referred to in point (a), (b) and (c) of paragraph 2 shall be the month when the transfer of economic ownership takes place. The reference period for exports and imports referred to in paragraph 2(d) shall be the calendar month in which the import or export takes place.

   (b) The partner Member State or country shall be:

      (i) the Member State or non-member country where the legal or natural person transferring the economic ownership of the vessel or aircraft is established, on import, or the legal or natural person to whom the economic ownership of the vessel or aircraft is transferred, on export, for the transactions referred to in paragraphs 2(a) and 2(b);

(ii) the Member State or non-member country of construction, in the case of new vessels or aircraft, on import;

(iii) the Member State or non-member country where the legal or natural person who exercises economic ownership of the vessel or aircraft is established, for the imports of vessels or aircraft with a view of processing under contract, and for the exports of vessels or aircraft following processing under contract;

(iv) the Member State or non-member country undertaking the processing for the exports of vessels or aircraft with a view of processing under contract, and for the imports of vessels or aircraft following processing under contract.

(c) The statistical value for exports and imports referred to in point (a), (b) and (c) of paragraph 2 shall be the total amount that would be invoiced – transport and insurance costs excluded – in the event of sale or purchase of the whole vessel or aircraft.

(d) The quantity shall be expressed in supplementary units laid down in the Combined Nomenclature in force during the reference period, for vessels, and in net mass and supplementary units laid down in the Combined Nomenclature in force during the reference period, for aircraft.

4. For the purpose of this Section:

(a) The importer shall be:

(i) the legal or natural person to whom the economic ownership of the vessel or aircraft is transferred for the transactions referred to in paragraph 2(a);

(ii) the legal or natural person who exercises economic ownership of the vessel or aircraft for the imports of vessels or aircraft following processing under contract;

(iii) the legal or natural person who undertakes processing for the imports of vessels or aircraft with a view of processing under contract.

(b) The exporter shall be:

(i) the legal or natural person from whom the economic ownership of the vessel or aircraft is transferred for the transactions referred to in paragraph 2(b) and 2(c);

(ii) the legal or natural person who exercises economic ownership of the vessel or aircraft for the exports of vessels or aircraft with a view of processing under contract;

(iii) the legal or natural person who undertook processing for the exports of vessels or aircraft following of processing under contract.

At the request of the NSA, exporters and importers designated by that authority shall provide the statistical information in accordance with paragraph 3 or proof of incorrectness of such designation.

5. NSAs shall have access to all available data sources which they may need to compile statistics referred to in paragraph 2. In particular, at the request of the NSAs, the authorities responsible for managing the ships and aircraft registers shall provide all the information available.

Section 22

Goods delivered to vessels and aircraft

1. For the purposes of this Section:

   (a) 'delivery of goods to vessels and aircraft' means the delivery of products for the crew and passengers for consumption during the journey, and for the operation of the engines, machines and other equipment of vessels or aircraft;

   (b) a vessel or aircraft shall be deemed to belong to the Member State or non-member country where the legal or natural person who exercises the economic ownership of the vessel or aircraft as defined in Section 1(k) is established. In the context of this Section, the economic ownership may be determined by the country of registration of the vessel or aircraft.

2. European statistics on international trade in goods shall cover only the exports of goods delivered from the statistical territory of the reporting Member State to vessels and aircraft belonging to another Member State or non-member country.

3. For statistics on exports of goods delivered to vessels and aircraft, the following provisions shall apply:

   (a) The reference period shall be the month when the goods are delivered to a vessel or aircraft.

   (b) A simplified commodity breakdown, as specified in Tables 33 and 34 of Part B of Annex I to this Regulation may be used.

   (c) Simplified partner Member State or partner country codes may be used.

   (d) The net mass shall be compiled only for goods belonging to chapter 27 of the Combined Nomenclature in force during the reference period.

Section 23

Goods delivered to and from offshore installations

1. For the purposes of this Section:

   (a) 'offshore installation' means equipment and devices to be installed, or installed and stationary in the sea outside the statistical territory of any Member State;

   (b) 'goods delivered to offshore installations' means the delivery of products for the crew, for the operation of engines, machines and other equipment of offshore installation;

   (c) 'goods to be used for the building of offshore installation' means the delivery of durable goods to build a new or extend an existing offshore installation;

   (d) 'goods obtained from or produced by offshore installations' means products extracted from the seabed or subsoil, or manufactured by the offshore installation, and goods obtained from the dismantling of the offshore installation; natural gas and electrical energy obtained or produced by offshore installations are not covered by the provisions under this Section but under the provisions of Section 26 and 27 respectively;

(e) an offshore installation shall be deemed to belong to the Member State or non-member country if it is established in an area where the Member State or non-member country has exclusive rights to exploit that seabed or subsoil or has a right to authorise such exploitation.

2. European statistics on international trade in goods shall cover:

(a) imports of goods delivered from:

(i) another Member State or non-member country to the reporting Member State's offshore installation;

(ii) another Member State's or non-member country's offshore installation to the reporting Member State;

(iii) another Member State's or non-member country's offshore installation to the reporting Member State's offshore installation;

(b) exports of goods delivered to:

(i) another Member State or non-member country from the reporting Member State's offshore installation;

(ii) another Member State's or non-member country's offshore installation from the reporting Member State;

(iii) another Member State's or non-member country's offshore installation from the reporting Member State's offshore installation.

3. For statistics on exports and imports of goods delivered to and from offshore installations, the following provisions shall apply:

(a) The reference period shall be the month when the goods are delivered to or from offshore installation.

(b) For goods delivered to offshore installations, a simplified commodity breakdown, as specified in Tables 33 and 34 of Part B of Annex I to this Regulation may be used.

For goods obtained from or produced by offshore installations and for goods to be used for the building of offshore installation, the commodity code of the Combined Nomenclature subheadings in force shall be used.

(c) For goods delivered to offshore installations simplified partner Member State or partner country codes may be used.

(d) The net mass shall be compiled for goods delivered to offshore installations belonging to Chapter 27 of the Combined Nomenclature in force during the reference period, for goods to be used for the building of offshore installation, and for goods obtained from or produced by offshore installations.

Where applicable, the quantity in the supplementary units laid down in the Combined Nomenclature in force during the reference period for goods to be used for the building of offshore installation, and for goods obtained from or produced by offshore installations shall be compiled.

Section 24

Sea products

1. For the purposes of this Section:

   (a) 'sea products' means fishery products, minerals, salvage and all other products, if not covered by the provisions of Section 23, which have not yet been landed by seagoing vessels;

   (b) a vessel shall be deemed to belong to the Member State or non-member country where the legal or natural person who exercises the economic ownership of the vessel as defined in Section 1(k) is established. In the context of this section, the economic ownership may be determined by the country of registration of the vessel.

2. European statistics on international trade in goods shall cover the following exports and imports of sea products:

   (a) the landing of sea products in the reporting Member State's ports, or their acquisition by vessels belonging to the reporting Member State from vessels belonging to another Member State or non-member country. These transactions shall be treated as imports;

   (b) the landing of sea products in another Member State's or non-member country's ports from a vessel belonging to the reporting Member State, or their acquisition by vessels belonging to another Member State or non-member country from vessels belonging to the reporting Member State. These transactions shall be treated as exports.

3. For statistics on exports and imports of sea products, the

   reference period shall be the month when the sea products are landed in a port or the month when the acquisition of the sea products takes place.

4. NSAs shall have access to all available data sources that they may need to apply this Section.

Section 25

Spacecraft

1. For the purposes of this Section, 'spacecraft' means satellites and other goods able to travel outside the earth's atmosphere, and parts of these goods; launch vehicles are not covered by these provisions.

2. The provisions of this section shall apply only to the following exports and imports of spacecraft:

   (a) the launching of a spacecraft for which economic ownership has been transferred from a legal or natural person established in the reporting Member State to a legal or natural person established in another Member State or non-member country. This shall include the launching of parts of spacecraft with a view to their assembly outside the earth's atmosphere. These transactions shall be treated as an export;

(b) the launching of a spacecraft for which economic ownership has been transferred from a legal or natural person established in another Member State or non-member country to a legal or natural person established in the reporting Member State. This shall include the launching of parts of spacecraft with a view to their assembly outside the earth's atmosphere. These transactions shall be treated as an import.

3. For statistics on exports and imports of spacecraft, the following provisions shall apply:

(a) The reference period shall be the month when the transfer of economic ownership takes place.

(b) In the case of exports to international organisations or space agencies, simplified partner country codes shall be used.

(c) The statistical value shall be the value of the spacecraft, excluding transport and insurance costs.

4. NSAs shall have access to all available data sources that they may need to apply this Section.

Section 26

Natural gas

1. For the purposes of this Section 'natural gas' means natural gas in gaseous state supplied through natural gas distribution systems.

2. European statistics on international trade in goods shall cover exports and imports of natural gas.

3. For statistics on exports and imports of natural gas, the following provisions shall apply:

(a) The reference period shall be the month of export or import.

(b) The statistical value may be based on estimates.

(c) The partner Member State or partner country may be determined by estimation.

4. NSAs shall have access to all available data sources which they may need to compile statistics referred to in paragraph 2. NSAs may require that statistical information on exports and imports referred to in paragraph 2 is provided directly by operators established in the reporting Member State which own or operate the national transmission networks for natural gas.

Section 27

Electrical energy

1. For the purposes of this Section, 'electrical energy' means electrical energy transferred in border-crossing electricity grids.

2. European statistics on international trade in goods shall cover exports and imports of electrical energy.

3. For statistics on exports and imports of electrical energy, the following provisions shall apply:

   (a) The reference period shall be the month of export or import.

   (b) The partner Member State or country shall be the neighbouring Member State or non-member country.

   (c) The statistical value may be based on estimates.

   (d) The quantity shall be compiled only in supplementary units laid down in the Combined Nomenclature in force during the reference period.

4. NSAs shall have access to all available data sources which they may need to compile statistics referred to in paragraph 2. NSAs may require that statistical information on imports and exports referred to in paragraph 2 is provided directly by operators established in the reporting Member State which own or operate the national transmission network for electrical energy.

CHAPTER IV

SPECIFIC PROVISIONS FOR THE EXCHANGE OF CONFIDENTIAL DATA ON INTRA-UNION EXPORTS OF GOODS

Section 28

Collection and compilation of the statistical information to be exchanged

1. For the collection and compilation of the statistical information on intra-Union exports of goods referred to in Article 11(2) of the FRIBS BA and set out in Article 12 of the FRIBS BA, the provisions of Chapter I (General provisions) and Chapter III(Specific goods or movements) of this Annex shall apply.

2. For the specification of the measurement unit, the classification and breakdown of the statistical information on intra-Union exports of goods to be exchanged, the provisions of Table 33 in Part B of Annex I to this Regulation shall apply.

   However, for the breakdown by nature of transaction, a combination of the code numbers in column A and their sub-divisions in column B shall apply.

3. In the case of information falling under military secrecy, in compliance with the definitions in force in the Member States, Member States may exchange less detailed information than indicated in Table 33 in Part B of Annex I to this Regulation or may be exempted entirely from the obligation to exchange information falling under military secrecy.

4. Goods delivered to vessels and aircraft as referred to in Section 22 of this Annex, goods delivered to offshore installations as referred to in Section 23(1)(b) of this Annex, and exports of spacecraft to international organisations or space agencies as referred to in Section 25 of this Annex may be excluded from the exchange of statistical information if the partner Member State is not specified.

Section 29

Application of the coverage rate

Member States shall ensure that the statistical information referred to in Article 11(2) of the FRIBS BA and set out in Article 12(1) of the FRIBS BA, covers at least 95 % of the value of the total intra-Union exports of goods of each Member State to the sum of all other Member States together, over each reference year.

Section 30

Statistical data elements

1. For the specification of the statistical data elements listed in Article 13(1) of the FRIBS BA, the provisions of Chapter II (Specification of statistical data elements) of this Annex shall apply.

2. For the purpose of the specification of the statistical data elements for the specific goods or movements, the provisions of Chapter II (Specification of statistical data elements) of this Annex may be adapted.

Section 31

Simplification measures

1. When collecting the statistical information referred to in point (a) of Article 12(1) of the FRIBS BA, from the reporting units for statistics on intra-Union exports of goods as referred to in Section 7(1), Member States may provide for the simplification of the statistical data elements as specified in this Section.

2. Member States may exempt reporting units from providing information about the quantity of the goods. In this case, Member States shall estimate the net mass and, where applicable, the supplementary unit according to the Combined Nomenclature in force during the reference period.

3. For the purpose of this paragraph, 'consignment' means all transactions during the reference month which are subject of the same invoice.

   Member States may grant the following simplifications to small and medium-sized traders, or for consignments whose value is less than EUR 1000:

   (a) the reporting units may report the statistical information on the commodity without breakdown;

   (b) Member States may exempt the reporting units from providing the statistical information on the quantity of the goods, the country of origin and the nature of transaction.

4. For the purpose of this paragraph:

   — ‘motor vehicle parts’ means parts falling within Chapter 87 of the Combined Nomenclature in force during the reference period;

   — ‘aircraft parts’ means parts falling within Chapter 88 of the Combined Nomenclature in force during the reference period.

   For motor vehicle and aircraft parts:

   (a) the reporting units may report the statistical information on the commodity at the chapter level of the Combined Nomenclature in force during the reference period;

   (b) Member States may exempt the reporting units from providing the statistical information on the quantity of the goods. In this case, Member States shall estimate the net mass not collected from the reporting units.

5. For the purpose of this paragraph:

   — ‘industrial plant’ means a combination of machines, apparatus, appliances, equipment, instruments and materials which together make up large-scale, stationary units producing goods or providing services;

   — ‘component part’ means a delivery for an industrial plant which is made up of goods which all belong to the same chapter of the Combined Nomenclature in force during the reference period.

On condition that the overall statistical value of a given industrial plant exceeds 3 million EUR, unless they are complete industrial plants for re-use:

(a) reporting units may report the statistical information on the commodity at the chapter level of the Combined Nomenclature in force during the reference period;

(b) Member States may exempt the reporting units from providing the statistical information on the quantity of the goods. In this case, Member States shall estimate the net mass not collected from the reporting units.

6. The value of the exports of the reporting units for statistics on intra-Union exports of goods benefitting from the simplifications according to paragraphs 2, 3, 4 and 5 may not exceed a maximum of 5 % of the statistical value of intra-Union exports of goods exchanged in accordance with Article 12(2) of the FRIBS BA, over each reference year.

7. Member States may exempt the reporting units for statistics on intra-Union exports of goods from providing information about the ID number of the partner operator in the Member State of import only where:

(a) the reporting unit, for instance in the context of triangular trade, is unable to provide information about the ID number of the partner operator in the Member State of import;

(b) the ID number of the partner operator in the Member State of import cannot be determined. This simplification is limited to:

— sales to taxable persons or non-taxable persons, including private individuals, who are not registered for VAT purposes;

— specific goods or movements as referred to in Chapter III of this Annex.

8. Member States may exempt the reporting units for statistics on intra-Union exports of goods from specifying the country of origin only where this information is available or can be deduced from other sources and does not require estimates.

9. Where there is a supplementary unit mentioned according to Section 11, Member States may exempt the reporting units from specifying the net mass.

In this case, Member States shall estimate the net mass not collected from the reporting units.

10. NSAs:

(a) may refuse or limit the application of the simplification measures under this section if they consider that the aim of maintaining a satisfactory quality of statistical information overrides the desirability of reducing the reporting burden;

(b) may require reporting units to ask in advance to be allowed to make use of the simplification.

Section 32

Metadata relevant for the use of the exchanged data in the compilation of statistics

1. The NSA of the Member State of export shall provide to the NSA of the Member State of import the following metadata:

   (a) 'operational metadata' relevant for checking the integrity of the data files with the exchanged statistical information;

   (b) 'process metadata' with information on national compilation methods and practices relevant for the use of the exchanged statistical information.

2. The NSA of the Member State of export shall provide to the NSA of the Member State of import and to the Commission (Eurostat) 'monitoring metadata' with information on the total value of intra-Union exports of goods of each Member State, relevant for monitoring the quality of the exchanged statistical information.

3. The monitoring metadata shall reflect all statistical information referred to in Article 11(2) of Regulation (EU) 2019/2152 and set out in Article 12(1) of Regulation (EU) 2019/2152, included and not included, respectively, in the exchanged statistical information transmitted for each reference month in accordance with Section 33.

   The information on the value of intra-Union exports of goods included in the statistical information transmitted shall be broken down by partner Member State and by commodity at the chapter level of the Combined Nomenclature in force during the reference period.

   The information on the value of intra-Union exports of goods not included in the statistical information transmitted may be based on estimates and shall be broken down by partner Member State and at minimum by commodity at the chapter level of the Combined Nomenclature in force during the reference period.

   Where the partner Member State is not specified according to Section 28(3) and 28(4), the information on the value of intra-Union exports of goods shall be broken down by commodity at the chapter level of the Combined Nomenclature in force during the reference period. However, where the information falling under military secrecy is excluded entirely from the statistical information transmitted according to Section 28(3), only the total monthly statistical value of the intra-Union exports shall be provided in the monitoring metadata.

Section 33

Timetable for the provision of the statistical information and metadata

1. The NSA of the Member State of export shall provide to the NSA of the Member State of import the statistical information referred to in Article 11(2) of the FRIBS BA and set out in Article 12(1) of the FRIBS BA at the latest 30 calendar days after the end of the reference month.

2. Where additional statistical information becomes available to the NSA of the Member State of export after the deadline referred to in paragraph 1, the NSA of the Member State of export shall provide this additional statistical information to the NSA of the Member State of import as soon as possible and at the latest 30 calendar

days after the end of the month in which the additional statistical information became available.

3. Where the statistical information already exchanged is subject to revision, the NSA of the Member State of export shall provide the revised statistical information as soon as possible and at the latest 30 calendar days after the end of the month in which the revised statistical information became available.

4. The NSA of the Member State of export shall provide to the NSA of the Member State of import:

   (a) operational metadata as referred to in point (a) of Section 32(1) at the same time as the statistical information to which the metadata refer;

   (b) process metadata as referred to in point (b) of Section 32(1) as soon as possible, and at the latest when the statistical information for the first reference month of the year to which the process metadata refer is transmitted;

   In the case of major methodological or other changes impacting the quality of the statistical information provided, an update of the process metadata shall be transmitted as soon as possible, and at the latest when the statistical information for the first reference month of the year to which the process metadata refer is transmitted.

   (c) monitoring metadata as referred to in Section 32(2) at the latest 35 calendar days after the end of the reference month.

   Where additional statistical information becomes available for a specific reference month or where the statistical information already exchanged is subject to revision, revised monitoring metadata shall be provided at the latest 35 calendar days after the end of the month in which the additional or revised statistical information became available.

Section 34

Confidentiality measures

1. The statistical information provided by the NSA of the Member State of export in accordance with Article 11(2) of the FRIBS BA shall be available only to the NSAs of the Member State to which the data relate.

2. Only NSA that need the statistical information provided in accordance with Article 11(2) of Regulation (EU) 2019/2152 to develop, produce and disseminate European statistics within their respective sphere of competence may receive this statistical information.

Section 35

Security measures

In accordance with Article 10(2) of Commission Decision (EU, Euratom) 2015/443[5], in order to be entitled to receive statistical information and metadata in accordance with Article 11 of

[5] Commission Decision (EU, Euratom) 2015/443 of 13 March 2015 on Security in the Commission (OJ L 72, 17.3.2015, p. 41).

Regulation (EU) 2019/2152, the NSAs receiving or processing this statistical information and metadata in the Member State of import must ensure that their IT systems are protected at a level equivalent to the Commission's communication and information systems security policy as set out in Commission Decision (EU, Euratom) 2017/46[6], its implementing rules and corresponding.

Section 36

Data protection

With regard to the processing of personal data within the framework of this Annex, the NSAs shall carry out their tasks for the purposes of this Annex in accordance with Regulation (EU) 2016/679[7].

With regard to the processing of personal data by the Commission (Eurostat) within the framework of this Annex, it shall comply with Regulation (EU) No 2018/1725[8].

Section 37

Format of the confidential data exchanged and procedure for the exchange

1. The statistical information and metadata exchanged in the context of this Chapter shall be exchanged in electronic form and transmitted or uploaded through the Commission's (Eurostat's) single entry point for data and, where appropriate, for metadata.
2. Member States should implement the exchange standards in accordance with the implementation guidelines supplied by the Commission (Eurostat).

6 Commission Decision (EU, Euratom) 2017/46 of 10 January 2017 on the security of communication and information systems in the European Commission (OJ L 6, 11.1.2017, p. 40).

7 Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1).

8 Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39).

APPENDIX

List of goods and movements excluded from European statistics on international trade in goods

(a) monetary gold;

(b) means of payment which are legal tender and securities, including means which are payments for services such as postage, taxes, user fees;

(c) goods for or following temporary use (e.g. hire, loan, operational leasing), provided all the following conditions are met:

- no processing is or was planned or carried out,
- the expected duration of the temporary use was or is not intended to be longer than 24 months,
- the intra-Union export/import has not to be declared as an intra-Union supply/acquisition for VAT purposes or no change of ownership took place or is intended to take place for extra-Union export/import;

(d) goods moving between:

- a Member State and its territorial enclaves in other Member States or non-member countries, and
- the host Member State and territorial enclaves of other Member States, non-member countries or international organisations.

Territorial enclaves include embassies, consulates, military bases and scientific bases outside the territory of the mother country;

(e) goods used as carriers of customised information, including software;

(f) data and software downloaded from the Internet;

(g) goods supplied free of charge which are themselves not the subject of a commercial transaction, provided that the movement is with the sole intention of preparing or supporting an intended subsequent trade transaction by demonstrating the characteristics of goods or services such as:

- advertising material,
- commercial samples;

(h) goods for and after repair or maintenance and replacement parts that are incorporated in the framework of the repair or maintenance and replaced defective parts;

(i) means of transport travelling in the course of their work, including spacecraft launchers at the time of launching;

(j) goods declared orally to Customs authorities which are either of a commercial nature provided that their value does not exceed the extra-Union trade statistical threshold of EUR 1 000 in value or 1 000 kg in net mass, or of a non-commercial nature;

(k) goods released for free circulation after being subject to the customs procedures of inward processing are excluded from extra-Union trade in goods;

(l) periodicals under subscription;

(m) Personal property belonging to natural persons transferring their normal place of residence; trousseaux and household effects belonging to a person transferring his or her normal place of residence on the occasion of his or her marriage; personal property acquired by inheritance; school outfits, educational materials and related household effects; coffins containing bodies, funerary urns containing the ashes of deceased persons, and ornamental funerary articles transported with the coffins and urns; goods for charitable or philanthropic organisations and goods for the benefit of disaster victims.

ANNEX VI
Technical specifications for European statistics on international trade in services by enterprise characteristics and international supply of services

Section 1.

General Provisions

1. The Commission shall publish a Compilers Guide for European statistics on international supply of services by mode of Supply (MoS). The MoS Compilers Guide will complement the Manual on Statistics of International Trade in Services 2010 (MSITS 2010) and the MSITS 2010 Compilers Guide.

2. The first edition of the MoS Compilers Guide will be published by end 2021. A revised second edition will be published by end 2023.

3. The first edition of the MoS Compilers Guide will describe the generic estimation methods that can be used to estimate Modes of Supply, including methods to estimate goods values and distribution services. The simplified approach of the MSITS 2010 is the starting point for such methods. The generic estimation methods are based on statistical modelling and estimation methods, other business statistics, and administrative data sources. Generally, these approaches do not rely on country-specific assumptions and/or evidence, and they can be used irrespective of the country.

4. The revised second edition of the Compilers Guide will contain recommended methods that can be used to estimate Modes of Supply, goods values and distribution services, using all available sources, and modelling techniques. The recommended methods are approaches that can be used to further refine the generic estimation methods, taking into account the specific administrative and economic situation of a country. Several approaches will be provided, to cover all typical setups.

5. After four years of implementation, the Commission (Eurostat) in consultation with the NSAs of the Member States will decide if there is a need to revise the Eurostat/OECD Compilers Guide for statistics on Services Trade by Enterprise Characteristics (STEC).

Section 2.

Definitions of variables and breakdowns

For the purposes of European statistics on international trade in services by enterprise characteristics and on international supply of services by modes the following definitions of variables and breakdowns shall apply.

Services are the result of a production activity that changes the conditions of the consuming units, or facilitates the exchange of products or financial assets. Services are not generally separate items over which ownership rights can be established and cannot generally be separated from their production.

The international supply of services includes:
• Trade in services between residents and non-residents (corresponding to Modes 1, 2 and 4 as defined in Section 2, II) and
• Supply of services through the operations of foreign affiliates (Mode 3 as defined in Section 2, II).

I. Variables

1) Variable 460101: imports and acquisition of services

Imports and acquisition of services consist of the value of all services rendered by non-residents to residents and the value of services supplied internationally to residents through foreign affiliates established in the reporting economy. Services rendered by non-residents to residents comprise Modes 1, 2 and 4 and services supplied to residents through foreign affiliates established in the reporting economy correspond to Mode 3, as defined in paragraph II.1.

2) Variable 460201: exports and provision of services

Exports and provision of services consist of the value of all services rendered by residents to non-residents and the value of services supplied internationally to residents of another country by means of establishing a foreign affiliate (controlled by a resident unit) in that country. Services rendered by residents to non-residents comprise Modes 1, 2 and 4 and services supplied through a foreign affiliate correspond to Mode 3, as defined in paragraph II.1.

3) Variable 240401. Statistical value of imports by enterprises

The 'statistical value' for services is defined as the value of services traded between residents and non-residents at market prices. Market prices refer to the current exchange value, that is, the values at which services are exchanged or else could be exchanged for cash taking into account any rebates, refunds or other adjustments.

Thus, the statistical value of imports by enterprises is the value, at market prices, of the total services supplied by non-resident to residents.

4) Variable 251101. Statistical value of exports by enterprises

The 'statistical value' for services is defined as the value of services traded between residents and non-residents at market prices. Market prices refer to the current exchange value, that is, the values at which services are exchanged or else could be exchanged for cash taking into account any rebates, refunds or other adjustments.

Thus, the statistical value of exports by enterprises is the value, at market prices, of the total services supplied by resident to non-residents.

II. Breakdowns

1. Modes of supply breakdown:

Services supplied internationally can be broken down by the following four modes of supply:

Mode 1: Cross-border supply – it takes place when a service is supplied "from the territory of one country into the territory of any other country". This is similar to trade in goods where the product is delivered across borders and the consumer and the supplier remain in their respective territories.

Mode 2: Consumption abroad – it takes place when the service is supplied "in the territory of one country to the service consumer of any other country", which means that either the consumer or his property is abroad. Tourist activities such as visits to museums and theatres, and travel abroad to receive medical treatment or follow language courses, are typical

examples. Services such as ship repair abroad, where only the property of the consumer moves, or is situated abroad, are also covered.

Mode 3: Commercial presence – it takes place through supply of a service "by a service supplier of one country, through commercial presence in the territory of any other country". It is often necessary for services suppliers to establish a commercial presence abroad to ensure closer contact with the consumer at the various stages of production, distribution, marketing, sale and delivery as well as into context of after-sales services. Commercial presence in a market abroad covers not only juridical persons in the strict legal sense, but also legal entities that share some of the same characteristics, such as representative offices and branches. Relevant in this context are, for example, financial services provided by a branch or subsidiary of a foreign bank, medical services provided by a foreign-owned hospital and courses offered by a foreign-owned school.

Mode 4: Presence of natural persons – it takes place when an individual is temporarily present in the territory of an economy other than his own to provide a commercial service. Mode 4 is defined as the supply of a service "by a service supplier of one country, through presence of natural persons in the territory of any other country". Mode 4 is generally understood as covering:

- Contractual service suppliers, whether employees of a foreign service supplier or self-employed;
- Intra-corporate transferees and foreign employees directly recruited by foreign established companies;
- Service sellers who enter the host country to establish contractual relationships for a service contract, or persons responsible for setting up commercial presence.

2. Product breakdown by EBOPS 2010 components, complementary groupings and detailed components

The requested EBOPS components, complementary groupings and detailed components follow EBOPS 2010 and MSITS 2010 and are defined below:

1. Manufacturing services on physical inputs owned by others

Manufacturing services on physical inputs owned by others includes activities such as processing, assembly, labelling and packing that are undertaken by enterprises that do not own the goods. Examples include oil refining, liquefaction of natural gas and assembly of clothing and electronics. Excluded are the assembly of prefabricated construction (included in construction) and labelling, and packing incidental to transport (included in transport services).

The manufacturing is undertaken by an entity that does not own the goods and that is paid a fee by the owner. The ownership of the goods does not change, so no general merchandise transaction is recorded between the processor and the owner. Only the fee charged by the processor is included under this item, although such a fee may include the cost of materials purchased by the processor.

An international trade element exists where the work done is by a resident of one economy for the owner of the goods who is resident in another economy. The treatment of these services is

not conditional on whether the goods were previously or subsequently in the physical possession of the owner or not.

2. Maintenance and repair services not included elsewhere

Maintenance and repair services n.i.e. includes maintenance and repair work by residents on goods that are owned by non-residents (and vice versa). The repairs may be performed at the site of the repairer or elsewhere. Maintenance and repairs on ships, aircraft and other transport equipment are included in this item. Cleaning of transport equipment is included in transport services. Construction repairs and maintenance are included under construction. Maintenance and repairs of computers are included under computer services.

The value recorded for maintenance and repairs is the value of the repair work done, not the gross value of the goods before and after repairs. The value of maintenance and repairs encompasses any parts or materials supplied by the repairer and included in the price (parts and materials charged separately are excluded from services and included in general merchandise). Both minor repairs that maintain the item in working order and major repairs that extend the efficiency or capacity of the good or extend its life are included. No distinction is made between those repairs included by the customer in intermediate consumption and those included in capital formation.

3. Transport

Transport covers the process of carriage of people and objects from one location to another as well as related supporting and auxiliary services and rentals (charters) of carriers with crew. Also included are postal and courier services. Transport can be classified according to mode of transport and what is carried (passengers or freight).

A transport provider may subcontract in order to be able to use the services of other operators in providing part of the final transport service. Such services should be recorded on a gross basis. For example, a courier service provider might contract separately with more than one transport operator. Commissions payable by providers of transport services to an agent should be separately recorded.

3.1. Sea transport

Sea transport covers all international freight and passenger transport services undertaken by seagoing vessels but does not include transport by underwater pipelines (included in pipeline transport) and cruise fares (included in travel).

3.2. Air transport

Air transport covers all international freight and passenger transport services provided by aircraft.

3.3. Other modes of transport

Cover all transportation services not provided by sea or air. It comprises the following modes of transport:

Space transport includes satellite launches undertaken by commercial enterprises for the owners of the satellites (such as telecommunication enterprises) and other operations

performed by operators of space equipment, such as transport of goods and people for scientific experiments. Also included are space passenger transport and the payments made by an economy in order to have its residents included for transport by the space vehicles of another economy.

Rail transport covers international transport by trains.

Road transport covers international freight transport by lorries and trucks and international passenger transport by buses and coaches.

Inland waterway transport covers international transport on rivers, canals and lakes. Included are waterways that are internal to one country and those that are shared among two or more countries.

Pipeline transport covers the transport of goods in pipelines, such as the transport of petroleum and related products, water and gas. Excluded are distribution services, typically from substations to the consumer, for water, gas and other petroleum products (included in other business services n.i.e.), and the value of the products transported (included in general merchandise).

Electricity transmission covers the movement or transfer of electric energy at high voltage over an interconnected group of lines and associated equipment between points of supply and the points at which it is transformed to low voltage for delivery to consumers or delivery to other electric systems. Transmission is considered to have ended when the electricity enters distribution facilities of an electric system that deliver electricity to end-users for consumption. The electricity itself is excluded (included in general merchandise) as is the electricity distribution, which is the delivery of electricity from the substation to the consumer (included in other business services n.i.e.).

Other supporting and auxiliary transport services covers all other transport services that cannot be allocated to any of the components of transport services previously described.

3.4. Postal and courier services

Postal and courier services covers the pickup, transport and delivery of letters, newspapers, periodicals, brochures, other printed matter, parcels and packages. It also includes post office counter services, such as sales of stamps, poste restante services and telegram services and mailbox rental services

Optional: Valuation of freight transport services on a transaction basis

Additional information on the value of freight transport services provided by residents to non-residents and vice versa is needed to complement the freight transport data compiled according to the f.o.b./f.o.b. valuation principles for goods. This information is useful because it represents the actual market transactions as they occur, with no correction, adjustment or estimation.

In this case, the transport service is recorded if, and only if, a transaction in transport services occurs between a resident and a non-resident. The recording of the separate transport service depends on the delivery terms that are specified in the contract for the sale or purchase of the goods and realized in the market transaction.

When the transportation contract is made between two residents for transport services to be provided on an exported good, the transport service would be excluded based on this measurement method but a part of it would be included if the balance of payments principles were to be applied. This occurs, for example, when the delivery terms specified in the contract

for the sale or purchase of a good are franco domicile ("carriage paid") and when the exporter has contracted with a resident of the exporting economy to provide the transportation service. The transaction-based measurement method would apply in the case where:

- A contract to provide transport services is made between a resident and a non-resident and the delivery term is specified as ex-works. The full transport service is recorded, including that part of the transportation service provided before the border of the exporting economy.
- Transport services occur between residents and non-residents relating to crosstrade and coastal navigation, or cabotage.

4. Travel

The component of EBOPS 2010 differs from most internationally traded services in that it is transactor-based. Unlike most services in EBOPS, travel is not a specific product; rather, it encompasses a range of goods and services consumed by non-residents in the economy that they visit. Travel is defined as covering goods and services for own use or to be given away, acquired from an economy, by non-residents during visits to that economy. It covers stays of any length, provided that there is no change in residence.

The most common goods and services entered under travel are accommodation, food, beverages and transport purchased within the economy visited (all of which are consumed in the supplying economy). Gifts, souvenirs and other articles that are purchased for own use and that may be taken out of the economies visited are also included.

In line with the accrual principle, goods and services acquired during the visit, but paid for earlier or later, are included in travel. Goods and services may be acquired by being paid for by the person going abroad, paid for on his or her behalf, provided without a quid pro quo (for example, free room and board received: in such a case, there is also a corresponding transfer) or produced on own account (as in some cases of ownership of real estate and time-share accommodation).

5. Construction

Construction covers the creation, management, renovation, repair or extension of fixed assets in the form of buildings, land improvements of an engineering nature and other constructions such as roads, bridges and dams. It also includes related installation and assembly work, site preparation and general construction as well as specialized services such as painting, plumbing and demolition.

Construction is valued on a gross basis, that is, inclusive of all goods and services used as inputs to the work, other costs of production and the operating surplus that accrues to the owners of the construction enterprise. This valuation principle is the same as that which applies in the valuation of all production (of both goods and services), as described in the 2008 SNA. Box III.6 provides a numerical example.

When a construction company provides its services abroad through a physical presence over a long term period (more than 12 months) but without creating a legal entity in the country of the client, and if the operations are substantial enough, then the compiler may need to consider that a notional institutional unit needs to be considered from a statistical point of view. In this case, the corresponding international transactions will not be considered as trade in services (such transactions will be recorded as foreign direct investment financial flows,

income and position, and the data corresponding to its operations should be considered as FATS). If the above conditions are not met, the international transactions will be considered trade in services between residents and non-residents.

6. Insurance and pension services

Insurance and pension services covers the provision to non-residents of various types of insurance by resident insurance enterprises, and vice versa.

Insurance provides individual units (Governments, enterprises and households) exposed to certain risks with financial protection against the consequences of the occurrence of specified events. In addition, insurers often act as financial intermediaries who invest funds collected from these units in financial or other assets in order to meet future claims.

Pension funds are established to provide benefits for retirement or invalidity of specific groups of employees. They are similar to insurance in that they act as intermediaries with regard to investing the funds for their beneficiaries and redistribute some risks.

Insurance and pension services include the following sub-components: direct insurance; reinsurance; auxiliary insurance; pension services and standardized guarantee services.

7. Financial services

Financial services covers financial intermediation and auxiliary services, except those of insurance enterprises and pension schemes. These services include those usually provided by banks and other financial intermediaries and auxiliaries. Included are services provided in connection with transactions in financial instruments, as well as other services related to financial activity, encompassing, inter alia, deposit taking and lending, letters of credit, credit card services, commissions and charges related to financial leasing, factoring, underwriting and clearing of payments. Also included are financial advisory services, custody of financial assets or bullion, financial asset management, monitoring services, convenience services, liquidity provision services, risk assumption services other than insurance, merger and acquisition services, credit rating services, stock exchange services and trust services.

Financial services may be charged for by: explicit charges; margins on buying and selling transactions; asset management costs deducted from property income receivable, in the case of asset-holding entities; or margins between the interest rate and the reference rate on loans and deposits (referred to as financial intermediation services indirectly measured (FISIM)).

For financial intermediaries, the balance between explicit and implicit charges may vary over time and from institution to institution; thus, data on both are needed to obtain a complete picture of their supply of services.

8. Charges for the use of intellectual property not included elsewhere

Charges for the use of intellectual property not included elsewhere include:

- Charges for the use of proprietary rights (such as patents, trademarks, copyrights, industrial processes and designs including trade secrets and franchises). These rights can arise from research and development, as well as from marketing; and
- Charges for licences to reproduce or distribute intellectual property embodied in produced originals or prototypes (such as copyrights on books and manuscripts,

computer software, cinematographic works and sound recordings) and related rights (such as for live performances and television, cable, or satellite broadcast).

9. Telecommunication, computer and information services

Computer and telecommunication services are defined in terms of the nature of the service, not the method of delivery. Telecommunications, computer, and information services be further disaggregated into three sub-components: telecommunications services, computer services and information services.

9.1. Telecommunications services

Telecommunications services covers the broadcast or transmission of sound, images, data, or other information by telephone, telex, telegram, radio and television cable transmission, radio and television satellite, electronic mail, facsimile, etc., and includes business network services, teleconferencing and support services. It does not include the value of the information transported. Also included are mobile telecommunications services, Internet backbone services and online access services, including the provision of access to the Internet. Excluded are installation services for telephone network equipment (included in construction), and database services (included in information services).

9.2. Computer services

Computer services consists of hardware- and software-related services and data processing services

9.3. Information services

Information services is divided into news agency services and other information services:

- News agency services includes the provision of news, photographs and feature articles to the media
- Other information services includes database services, such as database conception, data storage, and the dissemination of data and databases (including directories and mailing lists), both online and through magnetic, optical or printed media and web search portals (encompassing search engine services that find Internet addresses for clients who input keyword queries). Also included are: direct non-bulk subscriptions to newspapers and periodicals, whether by mail, electronic transmission or other means; other online content provision services; and library and archive services. (Bulk newspapers and periodicals are included under general merchandise).

Downloaded content that is not software or an audio-visual or related product is included in information services.

10. Other business services

This category includes: Research and development services, Professional and management consulting services, Technical, trade-related, and Other business services.

10.1. Research and development services

Research and development services covers those services that are associated with basic research, applied research and experimental development of new products and processes and covers activities in the physical sciences, the social sciences and the humanities.

10.2. Professional and management consulting services

Professional and management consulting services include: 10.2.A. Legal services, accounting, management consulting, managerial services, and public relations services; and 10.2.B. Advertising, market research, and public opinion polling services.

10.2.1. *(optional item) Legal, accounting, management consulting, and public relations services*

Services for the general management of a branch, subsidiary or associate provided by a parent enterprise or other affiliated enterprise are often included in legal, accounting, management consulting, and public relations services.

10.2.2. *(optional item) Advertising, market research, and public opinion polling services*

Advertising, market research, and public opinion polling services transacted between residents and non-residents, includes the design, creation and marketing of advertisements by advertising agencies; media placement, including the purchase and sale of advertising space; exhibition services provided by trade fairs; the promotion of products abroad; market research; telemarketing; and public opinion polling on various issues.

10.3. Technical, trade-related, and other business services

These comprise: Architectural, engineering, scientific and other technical services; Waste treatment and de-pollution, agricultural and mining services; Operating leasing services; Trade-related services and Other business services n.i.e.

10.3.1. *(optional item) Architectural, engineering, scientific, and other technical services*

10.3.2. (optional *item) Waste treatment and de-pollution, agricultural and mining services*

Waste treatment and de-pollution, agricultural and mining services is broken down into three parts: waste treatment and de-pollution services; services incidental to agriculture, forestry and fishing; and services incidental to mining, and oil and gas extraction.

10.3.3*.(optional item) Operating leasing services*

Operating leasing services encompasses the activity of renting out a produced asset under an arrangement that provides use of the asset to the lessee, but does not involve the bulk transfer of risks and benefits of ownership to the lessee. The services include resident/nonresident leasing (rental) and charters without crew, of ships, aircraft and transport equipment, such as railway cars, containers and rigs. Operating lease payments relating to other types of equipment are also included and may be distinguished by the following characteristics:

- The lessor normally maintains a stock of assets that users can hire or rent on demand, or at short notice
- The assets may be rented out for varying periods and the lessee may renew the rental when the period expires
- The lessor is frequently responsible for maintenance and repair of the asset as part of the service that is provided to the lessee.

10.3.4. *(optional item) Trade-related services*

Trade-related services covers commissions on goods and service transactions payable to merchants, commodity brokers, dealers, auctioneers and commission agents. These services include, for example, the auctioneer's fee or agent's commission on sales of ships, aircraft and other goods. If the trader owns the goods being sold, the trader's margin is generally included indistinguishably in the value of the goods.

Any margins not included in the f.o.b. price of the goods are included in trade-related services. Excluded from trade-related services are franchising fees (included in charges for the use of intellectual property n.i.e.); brokerage on financial instruments (included in financial services); and transport-related charges, such as agency commissions (included in transport).

10.3.5. *(optional item) Other business services n.i.e*

Other business services n.i.e. includes distribution services for water, steam, gas and petroleum products as well as distribution services for electricity, where these are identifiable separately from transmission services (transmission of these products is recorded under transport); air conditioning supply; placement of personnel (the services provided by these personnel are recorded under the relevant services item); security and investigative services; translation and interpretation; photographic services; building cleaning; real estate services to businesses; and any other business services that cannot be classified to any of the business services listed above.

11. Personal, cultural and recreational services

These include Audiovisual and related services and Other personal, cultural and recreational service.

11.1. Audiovisual and related services

Audio-visual and related services covers services associated with audio-visual activities (movies, music, radio and television) as well as services relating to the performing arts.

11.2. Other personal, cultural and recreational services

This category comprises: Education services, Health services, Heritage and recreational services and Other personal services.

12. Government goods and services not included elsewhere

Government goods and services n.i.e. covers:

- Goods and services supplied by and to enclaves, such as embassies and military bases
- Goods and services acquired from the host economy by diplomats, consular staff and military personnel located abroad and their dependants
- Services supplied by and to Governments and not included in other categories of services

EBOPS 2010 complementary grouping

Total trade-related transactions encompasses all transactions relating to the distribution services of goods and services. It includes the commissions on goods and services

transactions payable to merchants, commodity brokers, dealers, etc., who do not own the goods that they buy and sell (included in trade-related services), as well as the traders' margins. The margins of wholesalers and retailers are generally included indistinguishably in the value of products sold (including for goods under merchanting) and are not presented separately in the balance of payments statistics.

Total trade-related transactions includes:

(a) Trade-related services

(b) The estimated **distribution services** included in the value of products sold (including goods under merchanting).

Distributions services include the trade margins of wholesalers and retailers.

In the 2008 SNA, wholesalers and retailers are defined as entities that purchase and resell goods with no, or only minimal, processing (for example, cleaning and packaging). They supply a service to producers and consumers of goods by storing, displaying and delivering a selection of goods in convenient locations, thus making them easy to buy. Their output is measured by the total value of trade margins realized on the products that they purchase for resale. The margins that represent those distribution services either are included in the f.o.b. values of the goods to which they relate, or are provided by the importer.

Table 1. Product breakdown by EBOPS 2010 main and detailed components, and complementary groupings

EBOPS 2010 Main Components	**EBOPS 2010 Detailed components**
1. Manufacturing services on physical inputs owned by others	
2. Maintenance and repair services n.i.e.	*Optional: 2.a Of which: goods*
3. Transport *Optional: Valuation of freight transport services on a transaction-basis*	3.1. Sea transport 3.2. Air transport 3.3. Other modes of transport 3.4. Postal and courier services
4. Travel	4.a. Of which : goods
5. Construction	5.a. Of which : goods
6. Insurance and pension services	
7. Financial services	

8. Charges for the use of intellectual property n.i.e.	
9. Telecommunications, computer, and information services	9.1. Telecommunications services 9.2. Computer services 9.3.Information services
10. Other business services	10.1. Research and development services 10.2. Professional and management consulting services *Optional items:* *10.2.1. Legal, accounting, management consulting, and public relations services;* *10.2.2. Advertising, market research, and public opinion polling services* 10.3. Technical, trade-related, and other business services *Optional items:* *10.3.1. Architectural, engineering, scientific, and other technical services;* *10.3.2. Waste treatment and de-pollution, agricultural and mining services;* *10.3.3. Operating leasing services;* *10.3.4. Trade-related services;* *10.3.5. Other business services n.i.e.*
11. Personal, cultural and recreational services	11.1. Audio-visual and related services 11.2. Other personal, cultural and recreational services
12. Government goods and services, n.i.e	12.a Of which goods

EBOPS 2010 complementary grouping

C. Total trade-related transactions *(optional item)*
C.a Trade-related services (item 10.3.4 – *optional item*)
C.b Distribution services

Table 2. Product breakdown according to CPA classification ***(voluntary data transmission)***

The following breakdown describes the suggested level of detail for the voluntary data transmission by the CPA classification.
CPA is the European classification of products (goods and services) by activity. Under CPA, each product is assignable to a single heading of the classification of activities. It is therefore allocated to the economic activity, which produces it. As a result, CPA has the same structure as the classification of economic activities (NACE) and is used in National Accounts.

A-U	**TOTAL SERVICES**
A	**PRODUCTS OF AGRICULTURE, FORESTRY AND FISHING**
B	**MINING AND QUARRYING**
C	**MANUFACTURED PRODUCTS (manufacturing services)**
D	**ELECTRICITY, GAS, STEAM AND AIR CONDITIONING**
E	**WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMEDIATION SERVICES**
F	**CONSTRUCTIONS AND CONSTRUCTION WORKS**
G	**WHOLESALE AND RETAIL TRADE SERVICES; REPAIR SERVICES OF MOTOR VEHICLES AND MOTORCYCLES**
45	Wholesale and retail trade services and repair services of motor vehicles and motorcycles
46	Wholesale trade services, except of motor vehicles and motorcycles
47	Retail trade services, except of motor vehicles and motorcycles
H	**TRANSPORTATION AND STORAGE SERVICES**
49	Land transport services and transport services via pipelines
50	Water transport services
51	Air transport services
52	Warehousing and support services for transportation
53	Postal and courier services
I	**ACCOMMODATION AND FOOD SERVICES**
55	Accommodation services
56	Food and beverage serving services
J	**INFORMATION AND COMMUNICATION SERVICES**
58	Publishing services
59	Motion picture, video and television programme production services, sound recording and music publishing
60	Programming and broadcasting services
61	Telecommunications services
62	Computer programming, consultancy and related services
63	Information services
K	**FINANCIAL AND INSURANCE SERVICES**
64	Financial services, except insurance and pension funding
65	Insurance, reinsurance and pension funding services, except compulsory social security
66	Services auxiliary to financial services and insurance services
L	**REAL ESTATE SERVICES**
M	**PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES**
69	Legal and accounting services

70	Services of head offices; management consulting services
71	Architectural and engineering services; technical testing and analysis services
72	Scientific research and development services
73	Advertising and market research services
74	Other professional, scientific and technical services
75	Veterinary services
N	**ADMINISTRATIVE AND SUPPORT SERVICES**
77	Rental and leasing services
78	Employment services
79	Travel agency, tour operator and other reservation services and related services
80	Security and investigation services
81	Services to buildings and landscape
82	Office administrative, office support and other business support services
O	**PUBLIC ADMINISTRATION AND DEFENCE SERVICES; COMPULSORY SOCIAL SECURITY SERVICES**
P	**EDUCATION SERVICES**
Q	**HUMAN HEALTH AND SOCIAL WORK SERVICES**
R	**ARTS, ENTERTAINMENT AND RECREATION SERVICES**
S	**OTHER SERVICES**
T	**SERVICES OF HOUSEHOLDS AS EMPLOYERS; UNDIFFERENTIATED GOODS AND SERVICES PRODUCED BY HOUSEHOLDS FOR OWN USE**
U	**SERVICES PROVIDED BY EXTRATERRITORIAL ORGANISATIONS AND BODIES**

ANNEX VII
Change of weightings and base year and transitional arrangements for the domain "short term business statistics"

1. Member States shall adapt where necessary the weighting system of composite indices at least every five years. The weights used in the adapted weighting systems shall be transmitted to the Commission within three years after the end of the new base year. Each index requires its own specific weights. The following table specifies for each individual variable and breakdown of the domain "Short Term Business Statistics" which weighting variable to use:

Variable and breakdowns	**Weight**
Registrations, bankruptcies	Number of active enterprises
Production (volume)	Value added
Net turnover, Producer prices, Volume of sales, Building permits	Net turnover
Domestic net turnover, producer prices	Domestic net turnover
Non-domestic net turnover, producer prices	Non-domestic net turnover
Non-domestic euro area / non-euro area net turnover, producer prices*	Split of non-domestic net turnover
Number of employees and self-employed persons	Number of employees and self-employed persons
Hours worked by employees	Hours worked by employees
Wages and salaries	Wages and salaries
Import prices	Import value
Euro area / non-euro area import prices**	Split of import value

* *Net turnover weights according to the euro area / non-euro area split are only to be transmitted by euro area countries.*

** *Import value weights according to the euro area / non-euro area split are only to be transmitted by euro area countries.*

Weights should be based on the statistical unit kind-of-activity unit (KAU) except for registrations and bankruptcies for which the weights should be based on the statistical unit enterprise (ENT). Only if KAU is not available a statistical unit which serves the purpose of short term statistics might be used. All Member States (small, medium and large) have to transmit to Eurostat the breakdowns of the weights according to the breakdowns of the large countries defined in the data requirements of Annex I to this Regulation.

2. The first base year is 2015, the second base year is 2021 and the third base year is 2025. From thereon, every five years, Member States shall rebase the indices using as base years the years ending with a 0 or a 5. All indices must be rebased on the new base year within three years after the end of this new base year.

3. Transitional arrangements:

(a) If major adaptations of the national production system are necessary, the data for reference periods starting from January/1st Quarter 2021 to December/4th Quarter 2023 can be sent after the data transmission deadlines specified in Tables 2, 3, 5, 6 and 8, but not later than the transmission deadlines set in the Tables 2, 3, 5, 6 and 8 for the reference periods January/1st Quarter 2024.

(b) For reference periods before January 2024, the variable 140101 Production (volume) of Annex I, Part B, Table 6 for NACE Section F shall be broken down by B-115 (B-115 can be approximated as the sum of Divisions F41 and F43) and B-116 (B-116 can be approximated by Division F42).

ANNEX VIII
Variables linked to the detailed topics for the European framework for statistical business registers

The national statistical business registers and the EuroGroup Register shall, for the respective units defined in Article 2(3) and (4) of Regulation (EU) 2019/2152, contain the following variables for each of the detailed topics by unit. The information does not have to be separately stored for each unit, if it can be derived from (an)other(s) unit(s).

Unmarked items are mandatory, items marked 'conditional' are mandatory if available in the Member States, items marked ‘partially conditional’ are mandatory except those parts of the item that are explicitly mentioned to be conditional and items marked 'optional' are recommended.

1. LEGAL UNIT

Detailed topic	Variables		
IDENTIFICATION	1.1		Identity number(s) (including the EGR identity number when relevant for the EGR)
	1.2		Name
	1.3		Address (at the most detailed level, including postcode)
	1.4	Optional	Telephone number, e-mail address, website and information to permit electronic collection of data
	1.5		Value Added Tax (VAT) registration number or, failing that, other administrative identity number
DEMOGRAPHIC EVENTS	1.6		Date of incorporation for legal persons or date of official recognition as an economic operator for natural persons
	1.7		Date on which the legal unit ceased
STRATIFICATION PARAMETERS	1.8		Legal form
	1.9		Legal activity status
	1.10	Conditional	Flag for branches within the meaning of point 18.12 of Chapter 18 of Annex A to Regulation (EU) No 549/2013
	1.11	Optional	Flag for special purpose entities within the meaning of points 2.17 to 2.20 of Chapter 2 of Annex A to Regulation (EU) No 549/2013
LINKS WITH ENTERPRISE	1.12	Conditional	Identity number(s) of the enterprise(s) (3.1) to which the unit belongs

	1.13	Conditional	Date of association to the enterprise(s)
	1.14	Conditional	Date of separation from the enterprise(s)
LINKS WITH OTHER REGISTERS			Reference to associated registers, in which the legal unit is recorded and which contain information that can be useful for statistical purpose
	1.15	Conditional	Reference to the register of intra-EU operators and Reference to customs files or to the register of extra-EU operators
	1.16	Conditional	Reference to administrative global identifiers, Reference to balance sheet data (for units required to publish accounts), Reference to the balance of payments register or foreign direct investment register and Reference to the farm register
LINK WITH ENTERPRISE GROUP	1.17		Identity number of the enterprise group (2.1) to which the unit belongs
	1.18		Date of association to the enterprise group
	1.19		Date of separation from the enterprise group
CONTROL OF UNITS			The control links can be recorded either top-down (1.20a, 1.21a, 1.22a) or bottom-up (1.20b, 1.21b, 1.22b). Only the first level of control, direct or indirect, is recorded for each unit (the whole chain of control can be obtained by combining these).
	1.20a		Identity number(s) of resident legal unit(s) which are controlled by the legal unit
	1.20b		Identity number of the resident legal unit, which controls the legal unit
	1.21a	Partially conditional	Country(ies) of registration, identity number(s), name(s) and address(es) of the non-resident legal unit(s), which are controlled by the legal unit. Conditional for EGR identity number(s)
	1.21b	Partially conditional	Country of registration, identity number, name and address of the non-resident legal unit, which controls the legal unit. Conditional for EGR identity number.
	1.22a	Conditional	VAT number(s) of non-resident legal unit(s), which are controlled by the legal unit

	1.22b	Conditional	VAT number of the non-resident legal unit, which controls the legal unit
OWNERSHIP OF UNITS			The ownership can be recorded either top-down (1.23a, 1.24a) or bottom-up (1.23b, 1.24b). The threshold is 10 % or more of direct ownership.
	1.23a	Conditional	(a) Identity number(s), and (b) shares (%) of resident legal unit(s) owned by the legal unit
	1.23b	Conditional	(a) Identity number(s), and (b) shares (%) of resident legal unit(s), which own(s) the legal unit
	1.24a	Conditional	(a) Country(ies) of registration, and (b) EGR identity number(s), and (c) name(s), address(es), and VAT number(s), and (d) shares (%) of non-resident legal unit(s) owned by the legal unit, and (e) date of start – end of the shares.
	1.24b	Conditional	(a) Country(ies) of registration, and (b) EGR identity number and (c) name(s), address(es), and VAT number(s), and (d) shares (%) of non-resident legal unit(s), which own(s) the legal unit, and (e) date of start – end of the shares.

2. ENTERPRISE GROUP

Detailed topic	Variables		
IDENTIFICATION	2.1	Partially conditional	Identity number(s). Conditional for EGR identity number if the enterprise group is multinational.
	2.2	Optional	Identity number(s) of the legal unit(s) able to report data on the enterprise group
	2.3		Name of the enterprise group, for multinational groups the EGR name
	2.4	Optional	Short text description of the enterprise group
	2.5	Optional	Website address of the enterprise group
	2.6		Identity number of the legal unit being global decision centre. If the global decision centre is non-resident the EGR identity number. For natural persons that are not economic operators, the country of

			residence has to be recorded under 2.10a.
	2.7		Country of registration of the global decision centre, if non-resident the EGR country of registration
	2.8	Optional	Postal and e-mail addresses of the global decision centre
	2.9		Identity number of the legal unit being the global group head. If the global group head is non-resident the EGR identity number. For natural persons that are not economic operators, the country of residence has to be recorded under 2.10a.
	2.10	Optional	Country of registration, postal and email addresses of the global group head, if non-resident the EGR country of registration
	2.10a	Conditional	Country of residence of the Ultimate Controlling Institutional unit (UCI) if the controlling unit is a natural person who is not an economic operator
	2.11		Type of enterprise group: 1. all-resident group; 2. multinational group domestically controlled; 3. multinational group foreign controlled
DEMOGRAPHIC EVENTS	2.12		Date of commencement of the enterprise group
	2.13		Date of cessation of the enterprise group
STRATIFICATION PARAMETERS AND ECONOMIC VARIABLES	2.14		Principal activity code of the enterprise group at NACE 2-digit level, if multinational group the EGR principal activity code
	2.15	Optional	Secondary activities of the enterprise group at NACE 2-digit level, if multinational group the EGR secondary activity code
	2.16	Conditional	Number of employees and self-employed persons in the enterprise group, if multinational group the EGR number of employees and self-employed persons
	2.17	Conditional	Net turnover (and currency) of the enterprise group, if multinational group the EGR net turnover (and currency)
	2.18	Conditional	Total assets (and currency) of the

			enterprise group, if multinational group the EGR total assets (and currency)
	2.19	Optional	Countries where non-resident enterprises or local units are located, for multinational group the EGR countries of registration

3. ENTERPRISE

Detailed topic	Variables		
IDENTIFICATION	3.1	Partially conditional	Identity number(s) Conditional for the EGR identity number when recorded in the EGR
	3.2	Optional	Identity number of the legal unit(s) able to report data on the enterprise
	3.3		Name
	3.4	Optional	Postal, email and website address
LINK TO OTHER UNITS	3.5		Identity number(s) of the legal unit(s) of which the enterprise consist(s)
	3.6		Identity number of the enterprise group, to which the enterprise belongs
DEMOGRAPHIC EVENTS	3.7		Date of commencement of activities
	3.8		Date of final cessation of activities
STRATIFICATION PARAMETERS AND ECONOMIC VARIABLES	3.9		Principal activity code at NACE 4-digit level
	3.10	Conditional	Secondary activities, if any, at NACE 4-digit level
	3.11		Number of employees and self-employed persons
	3.12		Number of employees
	3.13	Optional	Number of employees in full-time equivalents
	3.14		Net turnover, except that provided in 3.15
	3.15	Optional	Net turnover for agriculture, hunting and forestry, fishing, and public administration and defence, compulsory social security, private households with employed persons and extra-territorial organisations.
	3.16		Institutional sector and sub-sector within the meaning of Regulation (EC) No 549/2013
	3.17	Optional if 5.1 – 5.9 are used	Size (e.g. turnover, employment) of the principal activity and each of the secondary activities of the enterprise, which due to

			their size have a significant influence and whose Kind-of-activity-units (KAU) have a significant influence on the aggregated national data.
4. LOCAL UNIT			
Detailed topic	Variables		
IDENTIFICATION	4.1		Identity number
	4.2		Name
	4.3		Address (at the most detailed level, including postcode)
	4.4	Optional	Telephone number e-mail address and information to permit electronic collection of data
DEMOGRAPHIC EVENTS	4.5		Date of commencement of activities
	4.6		Date of final cessation of activities
STRATIFICATION PARAMETERS AND ECONOMIC VARIABLES	4.7		Principal activity code at NACE 4-digit level
	4.8	Conditional	Secondary activities, if any, at NACE 4-digit level; this point concerns only local units which are the subject of surveys
	4.9	Optional	Activity carried out in the local unit constituting an ancillary activity of the enterprise to which it belongs (Yes/No)
	4.10		Number of employees and self-employed persons
	4.11		Number of employees
	4.12	Optional	Number of employees in full-time equivalents
	4.13		Geographical location code
LINKS TO OTHER UNITS AND REGISTERS	4.14		Identity number(s) of the enterprise(s) (3.1) to which the local unit belongs.
	4.15	Conditional	Reference to registers, in which the local unit appears and which contain information which can be used for statistical purposes
5. KIND OF ACTIVITY UNIT KAU information is requested for those enterprises, which due to their size (e.g. turnover, employment) have a significant influence and whose kind-of-activity-units have a significant influence on the aggregated (national) data at NACE activity level.			
Detailed topic	Variables		
IDENTIFICATION	5.1	Optional if 3.17 is used.	Identity number

	5.2	Optional if 3.17 is used.	Identity number of the legal unit(s) able to report data on the kind of activity unit
	5.3	Optional if 3.17 is used.	Name
	5.4	Optional if 3.17 is used.	Address to permit data collection
DEMOGRAPHIC EVENTS	5.5	Optional if 3.17 is used.	Date of commencement of activities
	5.6	Optional if 3.17 is used.	Date of final cessation of activities
STRATIFICATION PARAMETERS AND ECONOMIC VARIABLES	5.7	Optional if 3.17 is used.	Activity code at NACE 4-digit level
	5.8	Optional if 3.17 is used.	Size (e.g. turnover, employment) of the KAU
LINKS TO OTHER UNITS AND REGISTERS	5.9	Optional if 3.17 is used.	Identity number of the enterprise of which the KAU is part

ANNEX IX
Provisions for the exchange of confidential data for the purposes of the European framework for statistical business registers

SECTION 1. CONFIDENTIALITY MEASURES

Data transmitted to the Commission (Eurostat) by the National Statistical Authorities (NSAs), or received by the Commission (Eurostat) from other sources, shall be stored in the EuroGroups Register of multinational enterprise groups and their constituent units as defined in Article 2(4) of Regulation (EU) 2019/2152.

When transmitting data to the Commission (Eurostat) in accordance with Article 10 paragraphs (2) and (3) of Regulation (EU) 2019/2152, the NSAs shall flag data which are confidential in accordance with national legislation.

In order to ensure the consistency of data, the Commission (Eurostat) shall, exclusively for statistical purposes, transmit in accordance with Article 10 paragraphs (2) and (3) of Regulation (EU) 2019/2152, to the NSAs of Member States other than the reporting country, the data sets of variables specified in part B, C and D of the Section 3, including confidentiality flags, concerning multinational enterprise groups and their constituent units. In accordance with Article 10(2) of Regulation (EU) 2019/2152, the data sets specified in part C shall be limited to multinational enterprise groups for which at least one unit of the group is located in the territory of that Member State.

The data sets of variables specified in part C of the Section 3, including confidentiality flags, may be transmitted in accordance with Article 10(4) of Regulation (EU) 2019/2152, for statistical purposes only, by the Commission (Eurostat) to the national central banks and the European Central Bank, provided that the transmission is explicitly authorised by the national authority and that, in the case of data transmitted to a national central bank, at least one unit of a multinational enterprise group is located in the territory of the Member State of that national central bank.

SECTION 2. SECURITY MEASURES

The Commission (Eurostat) and the NSAs shall store the data that have been flagged as confidential by the NSAs, in accordance with Section 1**,** in a secure area with restricted and controlled access. The NSAs shall on request provide information for the Commission (Eurostat) on the security measures applied in the Member State. The Commission (Eurostat) shall pass on this information to the other Member States. The Commission (Eurostat) shall on request provide information on its security measures to the NSAs.

Any transmission of confidential data under this Regulation to ESCB members shall take place only after the ESCB members, within their respective spheres of competence and under their responsibility, have taken the necessary measures in line with Article 8a and 8b of Regulation (EC) No 2533/98[9] to ensure:

- the protection of this data, in particular the storage of data that has been flagged as confidential in a secure area with restricted and controlled access,
- that the data are used exclusively for statistical purposes,

[9] Council Regulation (EC) No 2533/98 of 23 November 1998 concerning the collection of statistical information by the European Central Bank (OJ L 318, 27.11.1998, p. 8).

- that information on the measures has been included in the annual confidentiality report referred to in Article 8b of Regulation (EC) No 2533/98 or national central banks or the European Central Bank have informed the Commission (Eurostat) and the NSAs of the measures by other means.

The data shall be transmitted in an encrypted form.

SECTION 3. FORMAT OF THE DATA AND METADATA

The format set out in part A of this Section, shall be used for the data transmitted under Article 10 paragraphs (2) and (3) of Regulation (EU) 2019/2152 and further specified in Annex IV to this Regulation.

The data and metadata for the EuroGroups register shall be transmitted using the ESS data and metadata standards as specified by the Commission (Eurostat).

Standardisation of data record structures is fundamental for efficient data processing. It is a necessary step towards providing data conforming to the exchange standards specified by the Commission (Eurostat).

Data is sent as a set of records (data set).

In accordance with Article 9(5) to this Regulation confidential data has to be sent with the true value being recorded in the value field and a flag indicating that the data is confidential.

Unless otherwise specified monetary data has to be expressed in thousands of national currency units (euro for the countries of the euro area). For countries acceding to the euro the provisions of Article 9(6) to this Regulation shall apply as to the first year for reporting in euro.

1. DATA SET IDENTIFIER

All data sets that the Commission (Eurostat) and the NSAs transmit shall be identified by applying the naming convention specified in the detailed documentation and guidelines regarding the exchange standards that the Commission (Eurostat) makes available.

2. DATA SETS AND DEFINITION OF FIELDS

Parts A, B, C and D of this Section give the contents of the data sets that the Commission (Eurostat) and the NSAs shall transmit. The data set technical names, structure, fields, codes and attributes to be used shall be included in the most recent version of the guidelines for the European framework for statistical business registers as specified by the Commission (Eurostat).

Unmarked items listed in parts A, B, C and D of this Section are mandatory, items marked 'conditional' are mandatory if available in the Member States and items marked 'optional' are recommended. Items marked 'partially conditional' are mandatory except those parts of the item that are explicitly mentioned to be conditional.

The data processing of the EuroGroups Register is a cyclical process, which the Commission (Eurostat) starts centrally. At the end of each cycle a population frame shall be available for compilers of statistics in Member States.

At the beginning of each cycle the Commission (Eurostat) transmits data sets with relevant metadata to the NSAs to ensure that in all countries the same metadata are available and used.

Part A

Data sets of variables enumerated in paragraphs 1 and subparagraphs 3.1 and 3.2 of Annex IV of Regulation (EU) 2019/2152 to be transmitted by NSAs to the Commission (Eurostat)

2.1. Data exchange on resident legal units for identification purposes

For the purpose of identification the NSAs shall transmit information to the Commission (Eurostat) on their resident incorporated legal units for the EGR Identification Service. The NSAs shall transmit the following data set with identification information of resident incorporated legal units including confidentiality flags. The variable 1.6 for this data set can only be the date of incorporation for legal persons.

Data set with information on resident legal units for the EGR Identification Service

IDENTIFICATION	1.1		Identity number(s) (including the EGR identity number when relevant for the EGR)
	1.2		Name
	1.3		Address (at the most detailed level, including postcode)
	1.4	Optional	Telephone number, e-mail address, website and information to permit electronic collection of data
	1.5		Value Added Tax (VAT) registration number or, failing that, other administrative identity number
DEMOGRAPHIC EVENTS	1.6		Date of incorporation for legal persons or date of official recognition as an economic operator for natural persons
	1.7		Date on which the legal unit ceased
STRATIFICATIO N PARAMETERS	1.8		Legal form
	1.9		Legal activity status
	1.10	Conditional	Flag for branches within the meaning of point 18.12 of Chapter 18 of Annex A to as defined by Regulation (EU) No 549/2013

2.2. Data exchange on foreign legal units for identification purposes

For the purpose of identification NSAs may transmit information to the Commission (Eurostat) on foreign incorporated legal units any time of the EuroGroups Register process.

The NSAs transmit the following data set on foreign incorporated legal units. The variable 1.6 for this data set can only be the date of incorporation for legal persons.

Data set with information on foreign legal units for the EGR Identification Service

IDENTIFICATION	1.1	Optional	Identity number(s) (including the EGR identity number when relevant for the EGR)
	1.2		Name
	1.3		Address (at the most detailed level, including postcode)
	1.4	Optional	Telephone number e-mail address, website and information to permit electronic collection of data
	1.5	Optional	Value Added Tax (VAT) registration number or, failing that, other administrative identity number
DEMOGRAPHIC EVENTS	1.6	Optional	Date of incorporation for legal persons or date of official recognition as an economic operator for natural persons
	1.7	Optional	Date on which the legal unit ceased
STRATIFICATION PARAMETERS	1.8	Optional	Legal form
	1.9		Legal activity status
	1.10	Conditional	Flag for branches within the meaning of point 18.12 of Chapter 18 of Annex A to as defined by Regulation (EU) No 549/2013

2.3. Data exchange on legal units and relationships belonging to multinational enterprise groups

Another step of the data processing is the transmission of information from NSAs to the Commission (Eurostat) on legal units and on relationships of the delivered legal units. Two data sets shall be transmitted to the EuroGroups Register, one data set on legal units, one on relationships. The NSAs shall transmit the following data sets including confidentiality flags for legal units and relationships.

Data set with information on legal units

IDENTIFICATION	1.1		Identity number(s) (including the EGR identity number when relevant for the EGR)

	1.2		Name
	1.3		Address (at the most detailed level, including postcode)
	1.4	Optional	Telephone number, e-mail address, website and information to permit electronic collection of data
	1.5		Value Added Tax (VAT) registration number or, failing that, other administrative identity number
DEMOGRAPHIC EVENTS	1.6		Date of incorporation for legal persons or date of official recognition as an economic operator for natural persons
	1.7		Date on which the legal unit ceased
STRATIFICATION PARAMETERS	1.8		Legal form
	1.9		Legal activity status
	1.10	Conditional	Flag for branches within the meaning of point 18.12 of Chapter 18 of Annex A to Regulation (EU) No 549/2013
	1.11	Optional	Flag for special purpose entities within the meaning of points 2.17 to 2.20 of Chapter 2 of Annex A to Regulation (EU) No 549/2013
Data set with information on relationships of ownership and control			
CONTROL OF UNITS	1.20a		Identity number(s) of resident legal unit(s) which are controlled by the legal unit.
	1.20b		Identity number of the resident legal unit, which controls the legal unit.
	1.21a	Partially conditional	Country(ies) of registration, identity number(s), name(s) and address(es) of the non-resident legal unit(s), which are controlled by the legal unit. Conditional for EGR identity number(s).
	1.21b	Partially conditional	Country of registration, identity number, name and address of the non-resident legal unit, which controls the legal unit. Conditional for EGR identity number.

	1.2 2a	Conditional	VAT number(s) of non-resident legal unit(s), which are controlled by the legal unit
	1.2 2b	Conditional	VAT number of the non-resident legal unit, which controls the legal unit
OWNERSHIP OF UNITS			The ownership can be recorded either top-down (1.23a, 1.24a) or bottom-up (1.23b, 1.24b). The threshold is 10 % or more of direct ownership.
	1.2 3a	Conditional	(a) Identity number(s), and (b) shares (%) of resident legal unit(s) owned by the legal unit
	1.2 3b	Conditional	(a) Identity number(s), and (b) shares (%) of resident legal unit(s), which own(s) the legal unit
	1.2 4a	Conditional	(a) Country(ies) of registration, and (b) EGR identity number(s), and (c) name(s), address(es), and VAT number(s), and (d) shares (%) of non-resident legal unit(s) owned by the legal unit, and (e) date of start – end of the shares.
	1.2 4b	Conditional	(a) Country(ies) of registration, and (b) EGR identity number and (c) name(s), address(es), and VAT number(s), and (d) shares (%) of non-resident legal unit(s), which own(s) the legal unit, and (e) date of start – end of the shares.

2.4. Data exchange on resident enterprises belonging to multinational enterprise groups

A step of the data processing is the transmission of information from NSAs to the Commission (Eurostat) on the enterprises to which the delivered legal units belong. In total two data sets shall be transmitted to the EuroGroups Register, one data set on enterprises and one on the links between enterprises and legal units.

Data set with information on enterprises			
IDENTIFICATION	3.1	Partially conditional	Identity number(s) Conditional for the EGR identity number when recorded in the EGR
	3.2	Optional	Identity number of the legal unit(s) able to report data on the enterprise
	3.3		Name
	3.4	Optional	Postal, email and website address
LINK TO OTHER UNITS	3.5		Identity number(s) of the legal unit(s) of which the enterprise consists
	3.6		Identity number of the enterprise group, to which the enterprise belongs
DEMOGRAPHIC EVENTS	3.7		Date of commencement of activities
	3.8		Date of final cessation of activities
STRATIFICATION PARAMETERS AND ECONOMIC VARIABLES	3.9		Principal activity code at NACE 4-digit level
	3.11		Number of employees and self-employed persons
	3.12		Number of employees
	3.14		Net turnover, except that provided in 3.15
	3.15		Net turnover for agriculture, hunting and forestry, fishing, and public administration and defence, compulsory social security, private households with employed persons and extra-territorial organisations.
	3.16		Institutional sector and sub-sector within the meaning of according to Regulation (EU) No 549/2013
Data set with information on links between enterprises and legal units			
LINKS WITH ENTERPRISE	1.12	Conditional	Identity number(s) of the enterprise(s) , to which the unit belongs

	3.5		Identity number(s) of the legal unit(s) of which the enterprise consist(s)

2.5. Integration of data from different sources and compilation of enterprise groups

Another step of the data processing is the integration of information coming from different Member States and other data providers centrally at the Commission (Eurostat). This information refers to control and ownership of legal units and to the statistical unit enterprise.

The subsequent stage of the processing is the compilation of enterprise groups by the Commission (Eurostat). The results of this compilation will be transmitted by the Commission (Eurostat) to the NSAs of Member States in the data sets defined in Parts C and D of this Section.

2.6. Data exchange on correction of group structures and variables on multinational enterprise groups

For the corrections of enterprise group structures the NSAs shall transmit data sets with information on missing or invalid relationships including confidentiality flags. The format shall follow the format of the data set with information on relationships defined in point 2.3. of this Section.

The NSAs shall transmit to the Commission (Eurostat) the following data set with identification information of multinational enterprise groups when the global decision centre of the group is located in the territory of the Member State.

Data set with information on enterprise groups for the EuroGroups Register

IDENTIFICATION	2.1	Partially conditional	Identity number(s). Conditional for EGR identity number if the enterprise group is multinational.
	2.3		Name of the enterprise group, for multinational groups the EGR name
	2.4	Optional	Short text description of the enterprise group
	2.5	Optional	Website address of the enterprise group
	2.6		Identity number of the legal unit being global decision centre. If the global decision centre is non-resident the EGR identity number. For natural persons that are not economic operators, the country of residence has to be recorded under 2.10a.
	2.7		Country of registration of the global decision centre, if non-resident the EGR country of

			registration
	2.9		Identity number of the legal unit being the global group head. If the global group head is non-resident the EGR identity number. For natural persons that are not economic operators, the country of residence has to be recorded under 2.10a.
	2.10	Optional	Country of registration, postal and email address of the global group head, if non-resident the EGR country of registration
	2.10a	Conditional	Country of residence of the Ultimate Controlling Institutional unit (UCI) if the controlling unit is a natural person who is not an economic operator
STRATIFICATION PARAMETERS AND ECONOMIC VARIABLES	2.14		Principal activity code of the enterprise group at NACE 2-digit level
	2.15	Optional	Secondary activities of the enterprise group at NACE 2-digit level, if multinational group the EGR secondary activity code
	2.16	Conditional	Number of employees and self-employed persons in the enterprise group, if multinational group the EGR number of employees and self-employed persons
	2.17	Conditional	Net turnover (and currency) of the enterprise group, if multinational group the EGR net turnover (and currency)
	2.18	Conditional	Total assets (and currency) of the enterprise group, if multinational group the EGR total assets (and currency)
	2.19	Optional	Countries where non-resident enterprises or local units are located, for multinational group the EGR countries of registration

2.7. Data exchange on invalid and out of scope resident legal units

NSAs may transmit information to the Commission (Eurostat) on invalid or out of scope resident legal units any time of the EuroGroups Register process. The NSAs transmit the following data sets with identification information on such legal units.

Data set with information on invalid legal units for the EuroGroups Register

IDENTIFICATION	1.1		Identity number(s) (including the EGR identity number when relevant for the EGR)

Data set with information on out of scope legal units for the EuroGroups Register

IDENTIFICATION	1.1		Identity number(s) (including the EGR identity number when relevant for the EGR)

2.8. Integration of data from different sources and compilation of final multinational enterprise groups

The next step of the data processing is the integration of relationship and enterprise group information coming from different Member States centrally at the Commission (Eurostat). The last stage of the processing is the final compilation of enterprise groups by the Commission (Eurostat).

At the end of the cycle, the Commission (Eurostat) shall transmit the results of the final compilation of enterprise groups to the NSAs. The Commission (Eurostat) shall transmit data to NSAs in the data sets defined in Parts C and D of this Section.

Part B

Data sets of variables enumerated in subparagraph 3.3 of Annex IV of Regulation (EU) 2019/2152 to be transmitted by the Commission (Eurostat) to the NSAs for the purpose of identification of legal units

On request of the NSAs the Commission (Eurostat) transmits the identification results from the EGR Identification Service to the competent staff contributing to the production of the EGR in the following data set including confidentiality flags.

Data set with information on legal units from the EGR Identification Service to NSAs

IDENTIFICATION	1.1		Identity number(s) (including the EGR identity number when relevant for the EGR)
	1.2		Name
	1.3		Address (at the most detailed level, including postcode)
	1.4	Optional	Telephone number, e-mail address, website and information to permit electronic collection of data

	1.5		Value Added Tax (VAT) registration number or, failing that, other administrative identity number
DEMOGRAPHIC EVENTS	1.6		Date of incorporation for legal persons or date of official recognition as an economic operator for natural persons
	1.7		Date on which the legal unit ceased
STRATIFICATION PARAMETERS	1.8		Legal form

Part C

Data sets of variables enumerated in paragraph 2 of Annex IV of Regulation (EU) 2019/2152 to be transmitted by the Commission (Eurostat) to the NSAs and to central banks for the purposes of the use of the EuroGroups Register as referred to in Article 8(4) of Regulation (EU) 2019/2152

The Commission (Eurostat) shall transmit to the NSAs of Member States, exclusively for statistical purposes, the following variables, including confidentiality flags, concerning multinational enterprise groups and their constituent units when at least one legal unit of the group is located in the territory of that Member State.

The Commission (Eurostat) may transmit to the national central banks and the European Central Bank, exclusively for statistical purposes, the following variables, including confidentiality flags, concerning multinational enterprise groups and their constituent units, provided that the transmission is explicitly authorised by the NSA and that, in the case of data transmitted to a national central bank, at least one legal unit of a multinational enterprise group is located in the territory of the Member State of that national central bank.

1. LEGAL UNITS			
IDENTIFICATION	1.1		Identity number(s) (including the EGR identity number when relevant for the EGR)
	1.2		Name
	1.3		Address (at the most detailed level, including postcode)
	1.4	Optional	Telephone number, e-mail address, website and information to permit electronic collection of data

	1.5		Value Added Tax (VAT) registration number or, failing that, other administrative identity number
DEMOGRAPHIC EVENTS	1.6		Date of incorporation for legal persons or date of official recognition as an economic operator for natural persons
	1.7		Date on which the legal unit ceased
STRATIFICATION PARAMETERS	1.8		Legal form
	1.9		Legal activity status
	1.10	Conditional	Flag for branches within the meaning of point 18.12 of Chapter 18 of Annex A Regulation (EU) No 549/2013
	1.11	Optional	Flag for special purpose entities within the meaning of points 2.17 to 2.20 of Chapter 2 of Annex A to Regulation (EU) No 549/2013
LINKS WITH ENTERPRISE	1.12	Conditional	Identity number(s) of the enterprise(s), to which the unit belongs
	1.13	Conditional	Date of association to the enterprise(s)
	1.14	Conditional	Date of separation from the enterprise(s)
LINKS WITH OTHER REGISTERS			Reference to associated registers, in which the legal unit is recorded and which contain information that can be useful for statistical purpose.
	1.15	Conditional	Reference to the register of intra-EU operators and Reference to customs files or to the register of extra-EU operators
	1.16	Conditional	Reference to administrative global identifiers, Reference to balance sheet data (for units required to publish accounts), Reference to the balance of payments register or foreign direct investment register, and Reference to the farm register
LINK WITH ENTERPRISE	1.17		Identity number of the enterprise group, to which the unit belongs

GROUP	1.18		Date of association to the enterprise group
	1.19		Date of separation from the enterprise group
CONTROL OF UNITS			The control links can be recorded either top-down (1.20a, 1.21a, 1.22a) or bottom-up (1.20b, 1.21b, 1.22b). Only the first level of control, direct or indirect, is recorded for each unit (the whole chain of control can be obtained by combining these).
	1.20a		Identity number(s) of resident legal unit(s) which are controlled by the legal unit.
	1.20b		Identity number of the resident legal unit, which controls the legal unit.
	1.21a	Partially conditional	Country(ies) of registration, identity number(s), name(s) and address(es) of the not resident legal unit(s), which are controlled by the legal unit. Conditional for EGR identity number(s).
	1.21b	Partially conditional	Country of registration, identity number, name and address of the non-resident legal unit, which controls the legal unit. Conditional for EGR identity number.
	1.22a	Conditional	VAT number(s) of non-resident legal unit(s), which are controlled by the legal unit
	1.22b	Conditional	VAT number of the non-resident legal unit, which controls the legal unit
OWNERSHIP OF UNITS			The ownership can be recorded either top-down (1.23a, 1.24a) or bottom-up (1.23b, 1.24b). The threshold is 10 % or more of direct ownership.
	1.23a	Conditional	(a) Identity number(s), and (b) shares (%) of resident legal unit(s) owned by the legal unit
	1.23b	Conditional	(a) Identity number(s), and (b) shares (%) of resident legal unit(s), which own(s) the legal unit
	1.24a	Conditional	(a) Country(ies) of registration, and (b) EGR identity number(s), and

			(c) name(s), address(es), and VAT number(s), and (d) shares (%) of non-resident legal unit(s) owned by the legal unit, and (e) date of start – end of the shares
	1.24b	Conditional	(a) Country(ies) of registration, and (b) EGR identity number and (c) name(s), address(es), and VAT number(s), and (d) shares (%) of non-resident legal unit(s), which own(s) the legal unit, and (e) date of start – end of the shares.
2. ENTERPRISE GROUP			
IDENTIFICATION	2.1	Partially conditional	Identity number(s) Conditional for EGR identity number if the enterprise group is multinational.
	2.2	Optional	Identity number of the legal unit(s) able to report data on the enterprise group
	2.3		Name of the group, for multinational groups the EGR name
	2.4	Optional	Short text description of the enterprise group
	2.5	Optional	Website address of the enterprise group
	2.6		Identity number of the legal unit being global decision centre. If the global decision centre is non-resident the EGR identity number. For natural persons that are not economic operators, the country of residence has to be recorded under 2.10a.
	2.7		Country of registration of the global decision centre, if non-resident the EGR country of registration
	2.8	Optional	Postal and e-mail addresses of the global decision centre

	2.9		Identity number of the legal unit being the global group head. If the global group head is non-resident the EGR identity number. For natural persons that are not economic operators, the country of residence has to be recorded under 2.10a.
	2.10	Optional	Country of registration, postal and email address of the global group head, if non-resident the EGR country of registration
	2.10a	Conditional	Country of residence of the Ultimate Controlling Institutional unit (UCI) if the controlling unit is a natural person who is not an economic operator
DEMOGRAPHIC EVENTS	2.12		Date of commencement of the enterprise group
	2.13		Date of cessation of the enterprise group
STRATIFICATION PARAMETERS AND ECONOMIC VARIABLES	2.14		Principal activity code of the enterprise group at NACE 2-digit level, if multinational group the EGR principal activity code
	2.15	Optional	Secondary activities of the enterprise group at NACE 2-digit level, if multinational group the EGR secondary activity code
	2.16	Conditional	Number of employees and self-employed persons in the group, if multinational group the EGR number of employees and self-employed persons
	2.17	Conditional	Net turnover (and currency) of the enterprise group, if multinational group the EGR net turnover (and currency)
	2.18	Conditional	Total assets (and currency) of the enterprise group, if multinational group the EGR total assets (and currency)
	2.19	Optional	Countries where non-resident enterprises or local units are located, for multinational group the EGR countries of registration
3. ENTERPRISE			
IDENTIFICATION	3.1	Partially	Identity number

		conditional	Conditional for the EGR identity number when recorded in the EGR
	3.2	Optional	Identity number of the legal unit(s) able to report data on the enterprise
	3.3		Name
	3.4	Optional	Postal, email and website address
LINK TO OTHER UNITS	3.5		Identity number(s) of the legal unit(s) of which the enterprise consistss
	3.6		Identity number of the enterprise group, to which the enterprise belongs.
DEMOGRAPHIC EVENTS	3.7		Date of commencement of activities
	3.8		Date of final cessation of activities
STRATIFICATION PARAMETERS AND ECONOMIC VARIABLES	3.9		Principal activity code at NACE 4-digit level
	3.10	Conditional	Secondary activities, if any, at NACE 4-digit level.
	3.11		Number of employees and self-employed persons
	3.12		Number of employees
	3.13	Optional	Number of employees in full-time equivalents
	3.14		Net turnover, except that provided in 3.15
	3.15	Optional	Net turnover for agriculture, hunting and forestry, fishing, and public administration and defence, compulsory social security, private households with employed persons and extra-territorial organisations
	3.16		Institutional sector and sub-sector within the meaning of Regulation (EC) No 549/2013

Part D

Data sets of variables enumerated in paragraph 2 of Annex IV of Regulation (EU) 2019/2152 to be transmitted by the Commission (Eurostat) to the NSAs for the purpose of the production of the EuroGroups Register

In order to ensure efficiency and high quality in the production of the EuroGroups Register, the Commission (Eurostat), shall transmit to the competent staff contributing to the production of the EuroGroups Register in the NSAs, the following variables, including confidentiality flags, concerning multinational enterprise group, including its constituent units.

1. LEGAL UNITS

IDENTIFICATION	1.1		Identity number(s) (including the EGR identity number when relevant for the EGR)
	1.2		Name
	1.3		Address (at the most detailed level, including postcode)
	1.4	Optional	Telephone number, e-mail address, website and information to permit electronic collection of data
	1.5		Value Added Tax (VAT) registration number or, failing that, other administrative identity number
DEMOGRAPHIC EVENTS	1.6		Date of incorporation for legal persons or date of official recognition as an economic operator for natural persons
	1.7		Date on which the legal unit ceased
STRATIFICATION PARAMETERS	1.8		Legal form
	1.9		Legal activity status
	1.10	Conditional	Flag for branches within the meaning of point 18.12 of Chapter 18 of Annex A to Regulation (EU) No 549/2013
	1.11	Optional	Flag for special purpose entities within the meaning of points 2.17 to 2.20 of Chapter 2 of Annex A to Regulation (EU) No 549/2013

LINKS WITH ENTERPRISE	1.12	Conditional	Identity number(s) of the enterprise(s) (3.1), to which the unit belongs
	1.13	Conditional	Date of association to the enterprise(s)
	1.14	Conditional	Date of separation from the enterprise(s)
LINKS WITH OTHER REGISTERS			Reference to associated registers, in which the legal unit is recorded and which contain information that can be useful for statistical purpose:
	1.15	Conditional	Reference to the register of intra-EU operators and Reference to customs files or to the register of extra-EU operators
	1.16	Conditional	Reference to administrative global identifiers, Reference to balance sheet data (for units required to publish accounts), Reference to the balance of payments register or foreign direct investment register, and Reference to the farm register
LINK WITH ENTERPRISE GROUP	1.17		Identity number of the enterprise group (2.1), to which the unit belongs
	1.18		Date of association to the enterprise group
	1.19		Date of separation from the enterprise group
CONTROL OF UNITS			The control links can be recorded either top-down (1.20a, 1.21a, 1.22a) or bottom-up (1.20b, 1.21b, 1.22b). Only the first level of control, direct or indirect, is recorded for each unit (the whole chain of control can be obtained by combining these).
	1.20a		Identity number(s) of resident legal unit(s), which are controlled by the legal unit.
	1.20b		Identity number of the resident legal unit, which controls the legal unit
	1.21a	Partially conditional	Country(ies) of registration, identity number(s), name(s) and address(es) of the not resident legal unit(s), which are controlled by the legal unit. Conditional for EGR identity number(s).

	1.21b	Partially conditional	Country of registration, identity number, name and address of the non-resident legal unit, which controls the legal unit. Conditional for EGR identity number
	1.22a	Conditional	VAT number(s) of non-resident legal unit(s), which are controlled by the legal unit
	1.22b	Conditional	VAT number of the non-resident legal unit, which controls the legal unit
OWNERSHIP OF UNITS			The ownership can be recorded either top-down (1.23a, 1.24a) or bottom-up (1.23b, 1.24b). The threshold is 10 % or more of direct ownership.
	1.23a	Conditional	(a) Identity number(s), and (b) shares (%) of resident legal unit(s) owned by the legal unit
	1.23b	Conditional	(a) Identity number(s), and (b) shares (%) of resident legal unit(s), which own(s) the legal unit
	1.24a	Conditional	(a) Country(ies) of registration, and (b) EGR identity number(s), and (c) name(s), address(es), and VAT number(s), and (d) shares (%) of non-resident legal unit(s) owned by the legal unit, and (e) date of start – end of the shares
	1.24b	Conditional	(a) Country(ies) of registration, and (b) EGR identity number and (c) name(s), address(es), and VAT number(s), and (d) shares (%) of non-resident legal unit(s), which own(s) the legal unit, and (e) date of start – end of the shares
2. ENTERPRISE GROUP			

IDENTIFICATION	2.1	Partially conditional	Identity number(s) Conditional for EGR identity number if the enterprise group is multinational
	2.2	Optional	Identity number of the legal unit(s) able to report data on the enterprise group
	2.3		Name of the group, for multinational groups the EGR name
	2.4	Optional	Short text description of the enterprise group
	2.5	Optional	Website address of the enterprise group
	2.6		Identity number of the legal unit being global decision centre. If the global decision centre is non-resident the EGR identity number. For natural persons that are not economic operators, the country of residence has to be recorded under 2.10a.
	2.7		Country of registration of the global decision centre, if non-resident the EGR country of registration
	2.8	Optional	Postal, e-mail and website addresses of the global decision centre
	2.9		Identity number of the legal unit being the global group head. If the global group head is non-resident the EGR identity number. For natural persons that are not economic operators, the country of residence has to be recorded under 2.10a.
	2.10	Optional	Country of registration, postal and email address of the global group head, if non-residentthe EGR country of registration
	2.10a	Conditional	Country of residence of the Ultimate Controlling Institutional unit (UCI) if the controlling unit is a natural person who is not an economic operator
DEMOGRAPHIC EVENTS	2.12		Date of commencement of the enterprise group
	2.13		Date of cessation of the enterprise group

STRATIFICATION PARAMETERS AND ECONOMIC VARIABLES	2.14		Principal activity code of the enterprise group at NACE 2-digit level, if multinational group the EGR principal activity code
	2.15	Optional	Secondary activities of the enterprise group at NACE 2-digit level, if multinational group the EGR secondary activity code
	2.16	Conditional	Number of employees and self-employed persons in the group, if multinational group the EGR number of employees and self-employed persons
	2.17	Conditional	Net turnover (and currency) of the enterprise group, if multinational group the EGR net turnover (and currency)
	2.18	Conditional	Total assets (and currency) of the enterprise group, if multinational group the EGR total assets (and currency)
	2.19	Optional	Countries where non-resident enterprises or local units are located, for multinational group the EGR countries of registration
3. ENTERPRISE			
IDENTIFICATION	3.1	Partially conditional	Identity number(s) Conditional for the EGR identity number when recorded in the EGR
	3.2	Optional	Identity number of the legal unit(s) able to report data on the enterprise
	3.3		Name
	3.4	Optional	Postal, email and website address
LINK TO OTHER UNITS	3.5		Identity number(s) of the legal unit(s) of which the enterprise consists
	3.6		Identity number of the enterprise group, to which the enterprise belongs
DEMOGRAPHIC EVENTS	3.7		Date of commencement of activities
	3.8		Date of final cessation of activities

STRATIFICATION PARAMETERS AND ECONOMIC VARIABLES	3.9		Principal activity code at NACE 4-digit level
	3.10	Conditional	Secondary activities, if any, at NACE 4-digit level
	3.11		Number of employees and self-employed persons
	3.12		Number of employees
	3.13	Optional	Number of employees in full-time equivalents
	3.14		Net turnover, except that provided in 3.15
	3.15	Optional	Net turnover for agriculture, hunting and forestry, fishing, and public administration and defence, compulsory social security, private households with employed persons and extra-territorial organisations
	3.16		Institutional sector and sub-sector within the meaning of Regulation (EC) No 549/2013