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Price: ECU 25

⁽¹⁾ Text with EEA relevance.

EN

Acts whose titles are printed in light type are those relating to day-to-day management of agricultural matters, and are generally valid for a limited period.

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I

(Acts whose publication is obligatory)

COMMISSION REGULATION (EC) No 2699/98
of 17 December 1998
concerning the derogations to be granted for structural business statistics
(Text with EEA relevance)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC, Euratom) No 58/97 of 20 December 1996 concerning structural business statistics⁽¹⁾ and in particular Article 12(x) thereof,

Whereas Council Regulation (EC, Euratom) No 58/97 established a common framework for the production of Community statistics on the structure, activity, competitiveness and performance of businesses in the Community;

Whereas it is necessary to grant derogations from the provisions of the Council Regulation concerning structural business statistics;

Whereas the envisaged measures are in accordance with the opinion of the Statistical Programme Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The derogations referred to in Article 11 of the Regulation (EC, Euratom) No 58/97 are specified in the Annex to this Regulation.

Article 2

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Communities*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 17 December 1998.

For the Commission
Yves-Thibault de SILGUY
Member of Commission

⁽¹⁾ OJ L 14, 17.1.1997, p. 1.

*ANNEX***DEROGATIONS**

The following tables indicate for each Member State whether or not a derogation is necessary or not. If a derogation is necessary a distinction is made between a complete derogation when no information can be provided and a partial derogation where some of the provisions of Regulation (EC, Euratom) No 58/97 can not be met. In the case of a partial derogation the tables indicate whether the provisions that can not be met relate to the delay (18 months for final results, 10 months for preliminary results), the activity coverage, the size class coverage or the list of variables. Derogations from any other provisions are listed as 'other points'.

BELGIUM

Industry and construction

	Enterprise 1995—1998 results	Multi-yearly enterprise results 1997—1998	Regional 1995—1998 results	KAU 1995—1998 results	Preliminary results 1996—1998
Complete, partial or no derogation	Partial derogation	Complete derogation	Partial derogation	Complete derogation	Complete derogation
Extra delay needed	18 + 9		18 + 9		
Missing activities	None		NACE 40		
Missing size classes	None		1995 — Enterprises with less than 50 employees 1996 to 1998 — Local units belonging to enterprises with less than 20 employees		
Missing variables	11 11 0 11 12 0 11 13 0 12 13 0 13 12 0 13 13 1 13 41 1 15 12 0 15 13 0 15 14 0 15 15 0 15 21 0 15 31 0 16 13 1 16 13 2 16 14 0 16 15 0		11 21 0 15 11 0		

	Enterprise 1995—1998 results	Multi-yearly enterprise results 1997—1998	Regional 1995—1998 results	KAU 1995—1998 results	Preliminary results 1996—1998
Missing variables (<i>cont'd</i>)	18 11 0 18 12 0 18 12 1 18 12 2 18 15 0 18 16 0 18 31 0 18 32 0 21 11 0				
Other points	1. ASBL excluded (for 1995) 2. Breakdown by type of ownership is not possible		ASBL excluded		

DENMARK

Industry and construction

	Enterprise 1995—1998 results	Multi-yearly enterprise results 1997—1998	Regional 1995—1998 results	KAU 1995—1998 results	Preliminary results 1996—1998
Complete, partial or no derogation	Partial derogation	Partial derogation	Partial derogation	Partial derogation	Complete derogation
Extra delay needed	18 + 3	18 + 3	18 + 3	18 + 3	
Missing activities	NACE 11	NACE 11	NACE 11	NACE 11	
Missing size classes	None	None	None	None	

Missing variables	11 12 0 11 13 0 11 31 0 12 13 0 for Section E 13 12 0 for Section E 13 13 1 13 21 3 for Section E 13 41 1 for Sections C, D, F 15 31 0 for Sections C, D, F 16 13 2 16 13 5 16 15 0 18 11 0 for 1995 18 12 0 for 1995 18 12 1 for 1995 18 12 2 for 1995 18 15 0 18 16 0 20 11 0 for Sections C, F for 1995 21 11 0 22 11 0 22 12 0	15 42 0 15 44 1 16 13 1 16 13 2	None	None	
Other points	1995 — NACE Rev.1 Section E: Breakdown by size class is not possible 1996 — NACE Rev.1 Group 40: Breakdown by size class is not possible	None	None	None	

GERMANY

Industry and construction

	Enterprise 1995–1998 results	Multi-yearly enterprise results 1997–1998	Regional 1995–1998 results	KAU 1995–1998 results	Preliminary results 1996–1998
Complete, partial or no derogation	Partial derogation	Complete derogation	Partial derogation	Partial derogation	Partial derogation
Extra delay needed	18 + 3 for 1995 None for 1996–1998 except: 18 + 4 for 21 11 0		18 + 3 for 1995 None for 1996–1998	None	None
Missing activities	None		None	None	Sections E, F for 1996 None for 1997–1998
Missing size classes	Enterprises with less than 20 persons employed		Local units belonging to enterprises with less than 20 persons employed	KAUs belonging to enterprises with less than 20 persons employed	Enterprises with less than 20 persons employed
Missing variables	11 12 0 11 13 0 13 13 1 13 41 1 15 31 0 16 13 1 16 13 2 16 14 0 16 15 0 18 11 0 18 12 0 18 12 1 18 12 2 18 15 0 18 16 0 18 31 0 18 32 0 20 11 0 22 11 0 22 12 0		None	None	12 11 0 for Section E 12 12 0 13 11 0 15 11 0
Other points	Breakdown by type of ownership is not possible		None	None	None

GREECE

Industry and construction

	Enterprise 1995–1998 results	Multi-yearly enterprise results 1997–1998	Regional 1995–1998 results	KAU 1995–1998 results	Preliminary results 1996–1998
Complete, partial or no derogation	Partial derogation	Complete derogation	Partial derogation	Partial derogation	Complete derogation for 1996 Partial derogation for 1997–1998
Extra delay needed	18 + 6 for 1995 18 + 4 for 1996		18 + 6 for 1995 18 + 4 for 1996–1998	18 + 6 for 1995 18 + 4 for 1996–1998	10 + 2
Missing activities	Section F for 1995–1996 None for 1997–1998		Section F for 1995–1996	Section F for 1995–1996	Section F
Missing size classes	Enterprises with less than 10 employees		Local units belonging to enterprises with less than 10 employees	KAUs belonging to enterprises with less than 10 employees	Enterprises with less than 10 employees
Missing variables	13 13 1 for 1995–1996 16 13 1 for 1995–1996 16 13 2 for 1995–1996 22 11 0 for 1995–1996 22 12 0 for 1995–1996		None	None	None
Other points	For 1995 data will be transmitted for the local unit not the enterprise		None	Data will be transmitted for the local unit not the KAU	None

Industry and construction

	Enterprise 1995–1998 results	Multi-yearly enterprise results 1997–1998	Regional 1995–1998 results	KAU 1995–1998 results	Preliminary results 1996–1998
Complete, partial or no derogation	Partial derogation	Complete derogation	Partial derogation	Partial derogation	Complete derogation for 1996 Partial derogation for 1997–1998
Extra delay needed	Sections C, D, E — 18 + 1 for 1995 Sections C, D, E — None for 1996–1998 Section F — 18 + 1		Sections C, D, E — 18 + 1 for 1995 Sections C, D, E — None for 1996–1998	Sections C, D, E — 18 + 1 for 1995 Section C, D, E — None for 1996–1998	Sections C, D, E — 10 + 4 for 1997 Section C, D, E — 10 + 2 for 1998
Missing activities	None		Section F	Section F	Section F
Missing size classes	Sections C, D, E — Enterprises with 0 employees Section F — None		Enterprises with 0 employees	Enterprises with 0 employees	Enterprises with 0 employees
Missing variables	11 12 0 11 13 0 12 13 0 for Section F 13 12 0 for Section F 13 13 1 13 41 1 15 13 0 15 14 0 15 31 0 for Section F 16 13 1 16 13 2 16 14 0 for Sections C, D, E 18 11 0 18 12 0 18 12 1 for Section F		None	None	None

	18 15 0 18 16 0 for Section F 20 11 0 for Section F 21 11 0 22 11 0 22 12 0				
Other points	None		None	None	None

FRANCE

Industry and construction

	Enterprise 1995—1998 results	Multi-yearly enterprise results 1997—1998	Regional 1995—1998 results	KAU 1995—1998 results	Preliminary results 1996—1998
Complete, partial or no derogation	Partial derogation	Partial derogation	Partial derogation	Partial derogation	Partial derogation
Extra delay needed	18 + 6 for 1995—1996 18 + 3 for 1997	18 + 3	18 + 6	18 + 6	10 + 7 for 1996 10 + 4 for 1997 10 + 2 for 1998
Missing activities	NACE 37	NACE 37	NACE 37	NACE 37	NACE 29.6 and 37
Missing size classes	Enterprises with less than 20 employees	Enterprises with less than 20 employees	Local units belonging to enterprises with less than 20 employees	KAUs belonging to enterprises with less than 20 employees	Enterprises with less than 20 employees for 1996 Enterprises with less than 20 employees for 1997—1998 for Sections C, D, E

	Enterprise 1995—1998 results	Multi-yearly enterprise results 1997—1998	Regional 1995—1998 results	KAU 1995—1998 results	Preliminary results 1996—1998
Missing variables	11 12 0 for 1995 11 13 0 for 1995 11 21 0 for Section F for 1995 13 41 1 15 12 0 15 13 0 15 14 0 15 15 0 15 31 0 for Section F for 1995—1997 16 13 1 16 13 2 16 40 0 for Section F for 1995 16 15 0 20 11 0 for Section F for 1995—1997 22 11 0 for 1995 22 12 0 for 1995	15 42 0	13 32 0 for Section F 16 11 0 for Section F	None	16 11 0
Other points	1996—1998: 22 11 0 and 22 12 0 are only available at the 3-digit NACE level	None	None	None	Overseas departments excluded

Industry and construction

	Enterprise 1995–1998 results	Multi-yearly enterprise results 1997–1998	Regional 1995–1998 results	KAU 1995–1998 results	Preliminary results 1996–1998
Complete, partial or no derogation	Partial derogation	Complete derogation	Partial derogation	Partial derogation	Complete derogation for 1996 Partial derogation for 1997–1998
Extra delay needed	Sections C, D, E — 18 + 4 for 1995 Sections C, D, E — 18 + 3 for 1996 Sections C, D, E — None for 1997–1998 Section F — 18 + 4 for main results Section F — 18 + 10 for size class data		Sections C, D, E — 18 + 4 for 1995 Sections C, D, E — 18 + 3 for 1996 Sections C, D, E — None for 1997–1998 Section F — 18 + 4 for 1996–1998	Sections C, D, E — 18 + 4 for 1995 Sections C, D, E — 18 + 3 for 1996 Sections C, D, E — None for 1997–1998	Sections C, D, E — 10 + 5 for 1997 Sections C, D, E — None for 1998
Missing activities	None		Section F for 1995	Section F	Section F
Missing size classes	Sections C, D, E — Enterprises with less than 3 persons employed Section F — enterprises with less than 20 persons employed		Local units with less than 3 persons employed Section F — enterprises with less than 20 persons employed for 1996–1998	Local units with less than 3 persons employed	Enterprises with less than 3 persons employed for 1997–1998
Missing variables	11 12 0 for 1995 11 13 0 for 1995 13 13 1 for 1995 15 31 0 for 1995 16 13 1 for 1995 16 14 0 for 1995 16 15 0 for 1995 18 11 0 18 15 0		11 21 0 for Section F for 1996–1998	None	None

	Enterprise 1995—1998 results	Multi-yearly enterprise results 1997—1998	Regional 1995—1998 results	KAU 1995—1998 results	Preliminary results 1996—1998
Other points	1. Section F — public sector enterprises excluded 2. Sections C, D, E — breakdown by type of ownership is not possible for 1995		None	Data will be transmitted for the local unit not the KAU	None

(¹) Note: Ireland is exempt from providing headings 21 11 0, 22 11 0 and 22 12 0 from Annex 2 Regulation (EC, Euratom) No 58/97

ITALY

Industry and construction

	Enterprise 1995—1998 results	Multi-yearly enterprise results 1997—1998	Regional 1995—1998 results	KAU 1995—1998 results	Preliminary results 1996—1998
Complete, partial or no derogation	Partial derogation	No derogation	Partial derogation	Partial derogation	Complete derogation for 1996—1997 Partial derogation for 1998
Extra delay needed	18 + 9 for 1995 18 + 6 for 1996—1998 except: 18 + 9 for 22 11 0, 22 12 0 for 1996 18 + 8 for 22 11 0, 22 12 0 for 1997 18 + 7 for 22 11 0, 22 12 0 for 1998		18 + 9 for 1995 18 + 6 for 1996—1998	18 + 9 for 1995 18 + 6 for 1996—1998	10 + 2 for 1998
Missing activities	None		None	None	None
Missing size classes	None (see missing variables below)		None	Enterprises with less than 200 persons employed	None

Missing variables	11 12 0 for 1995 11 13 0 for 1995 13 14 1 for 1995—1996 15 31 0 for 1995—1996 16 13 2 for enterprises with 20 persons employed or more for 1995 16 13 2 for 1996 18 11 0 for 1995 18 11 0 for enterprises with less than 200 persons employed 18 31 0 for 1995—1997 18 32 0 for 1995—1997 21 11 0 for 1995, 1996, 1998 21 11 0 for 1995 22 12 0 for 1995		None	11 31 0 for 1995	None
Other points	Results for enterprises with less than 20 persons employed will present problems of quality and accuracy, with respect to overall results at 4-digit level, for the breakdown by size-class at 3-digit level and for the breakdown by NUTS 2 and NACE 2-digit		Results for enterprises with less than 20 persons employed will present problems of quality and accuracy, with respect to overall results at 4-digit level, for the breakdown by size-class at 3-digit level and for the breakdown by NUTS 2 and NACE 2-digit	None	Results for enterprises with less than 20 persons employed will present problems of quality and accuracy, with respect to overall results at 4-digit level, for the breakdown by size-class at 3-digit level and for the breakdown by NUTS 2 and NACE 2-digit

LUXEMBOURG

Industry and construction

	Enterprise 1995–1998 results	Regional 1995–1998 results	KAU 1995–1998 results	Preliminary results 1996–1998
Complete, partial or no derogation	Partial derogation	Complete derogation	Partial derogation	Complete derogation for 1996 Partial derogation for 1997 – 1998
Extra delay needed	18 + 9 for 1995 18 + 8 for 1996 18 + 7 for 1997 18 + 6 for 1998		18 + 9 for 1995 18 + 8 for 1996 18 + 7 for 1997 18 + 6 for 1998	10 + 6 for 1997 10 + 5 for 1998
Missing activities	None		None	None
Missing size classes	Enterprises with less than 20 persons employed for 1995		KAUs belonging to enterprises with less than 20 persons employed for 1995	None
Missing variables	11 12 0 11 13 0 13 13 1 for 1995 13 41 1 for 1995 15 31 0 for 1995 16 13 1 for 1995 16 13 2 for 1995 16 14 0 16 15 0 for 1995 18 11 0 18 12 0 for 1995 18 12 1 for 1995 18 12 2 for 1995 18 15 0 for 1995 18 16 0 for 1995 18 31 0 for 1995 18 32 0 for 1995 20 11 0 for 1995		None	None
Other points	None		None	None

NETHERLANDS

1995

Industry and construction

	Enterprise 1995 results	Regional 1995 results	KAU 1995 results
Complete, partial or no derogation	Partial derogation	Partial derogation	Partial derogation
Extra delay needed	18 + 6 for Sections C, D, E 18 + 1 for Section F More than 18 + 6: 16 11 0, 16 14 0	18 + 6 for Sections C, D, E 18 + 1 for Section F More than 18 + 6: 16 11 0	18 + 6 for Sections C, D, E 18 + 1 for Section F More than 18 + 6: 16 11 0
Missing activities	None (see missing variables)	None	None
Missing size classes	None (see missing variables)	None	None
Missing variables	12 11 0, 12 12 0, 12 13 0, 13 11 0, 13 12 0, 18 11 0 — Divisions 10—14 — Divisions 15—36, enterprises with 0 employees — Division 40—41, enterprises with less than 20 employees 12 15 0, 12 17 0, 13 13 1, 13 31 0, 13 32 0, 13 21 3, 13 32 0, 13 33 0 — Divisions 10—14 — Divisions 15—22, 24—36, enterprises with 0 employees — Divisions 23, 40—41, enterprises with less than 20 employees 15 11 0, 15 12 0, 15 13 0, 15 14 0, 15 15 0 Sections C, D, E, F, enterprises with 0 employees 13 41 1, 16 15 0 Sections C, D, E, F	13 32 0 — Divisions 10—14 — Divisions 15—22, 24—36, local units belonging to enterprises with 0 employees — Divisions 23, 40—41, local units belonging to enterprises with less than 20 employees 15 11 0 Sections C, D, E, local units belonging to enterprises with 0 employees	12 11 0, 12 12 0 — Divisions 10—14 — Divisions 15—36, KAUs belonging to enterprises with 0 employees — Division 40—41, KAUs belonging to enterprises with less than 20 employees 13 32 0 — Divisions 10—14 — Divisions 15—22, 24—36, KAUs belonging to enterprises with 0 employees — Divisions 23, 40—41, KAUs belonging to enterprises with less than 20 employees 15 11 0 Sections C, D, E, F, units with 0 employees

18.12.98

EN

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	Enterprise 1995 results	Regional 1995 results	KAU 1995 results
Missing variables (<i>cont'd</i>)	16 13 2 Sections C, D, E 15 21 0 Divisions 10—36, 40—41, Section F 15 31 0 — Divisions 10—36, 40—41, enterprises with less than 20 employees — Division 37 — Groups 45.1, 45.2, 45.4, 45.5, enterprises with less than 10 employees — Group 45.3, enterprises with less than 50 employees 18 12 0, 18 15 0 — Section C — Divisions 15—36, 40—41, enterprises with less than 20 employees 18 16 0 — Section C — Divisions 15—22, 24—36, 40—41 enterprises with less than 20 employees 20 11 0 — Section C — Divisions 15—22, 24—36, enterprises with 0 employees — Divisions 40—41, enterprises with less than 20 employees 21 11 0 Sections C, D, E, units with less than 5 employees 22 11 0, 22 12 0 — Sections C, D, E, enterprises with less than 10 employees — Section F, enterprises with less than 50 employees		
Other points	11 12 0 and 11 13 0 are only available at the 2-digit NACE level		

NETHERLANDS

1996

Industry and construction

	Enterprise 1996 results	Regional 1996 results	KAU 1996 results	Preliminary results 1996
Complete, partial or no derogation	Partial derogation	Complete derogation	Complete derogation	Partial derogation
Extra delay needed	Divisions 10 to 36, 40 to 41, none except: 16 13 0, 16 13 1 (18 + 6) 16 11 0, 16 14 0 (18 + 12) Divisions 37, none except: 12 11 0, 12 12 0, 12 13 0, 12 15 0, 12 17 0, 13 11 0, 13 12 0, 13 13 1, 13 31 0, 13 32 0, 13 33 0, 18 11 0, 18 12 0, 18 15 0, 18 16 0, 20 11 0 (18 + 3) 16 13 0, 16 13 1 (18 + 6) 16 11 0, 16 14 0 (18 + 12) Section F, none except: 16 13 0 (18 + 6) 16 11 0, 16 14 0 (18 + 12)			10 + 2 for 15 11 0 10 + 2 for 12 12 0, 13 11 0, 13 32 0 for Divisions 15–37 10 + 4 for 12 12 0, 13 11 0, 13 32 0 for Section F
Missing activities	None (see missing variables)			None (see missing variables)
Missing size classes	None (see missing variables)			None
Missing variables	12 11 0, 12 12 0, 12 13 0, 12 15 0, 12 17 0, 13 11 0, 13 12 0, 13 13 1, 13 31 0, 13 32 0, 13 33 0, 18 11 0, 18 12 0, 18 15 0, 18 16 0, 20 11 0 – Divisions 10 to 14 – Divisions 40 to 41 missing enterprises with less than 20 employees 13 21 3 – Divisions 10 to 14, 37 missing			12 11 0 Divisions 10–14, 40–41 12 12 0, 13 11 0, 13 32 0 Divisions 10–14, 40–41 16 11 0 Divisions C, D, E, F

18.12.98

EN

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	Enterprise 1996 results	Regional 1996 results	KAU 1996 results	Preliminary results 1996
Missing variables (<i>cont'd</i>)	— Divisions 40 to 41 missing enterprises with less than 20 employees 13 41 1, 15 21 0, 16 13 2, 16 15 0 Sections C, D, E, F missing 21 10 0 Divisions 10 to 36, 40 and 41 missing enterprises with less than 5 employees 22 11 0, 22 12 0 Sections C, D and E missing enterprises with less than 10 employees			
Other points	11 12 0 and 11 13 0 are only available at the 2-digit NACE level			

NETHERLANDS

1997

Industry and construction

	Enterprise 1997 results	Multi-yearly enterprises results 1997	Regional 1997 results	KAU 1997 results	Preliminary results 1997
Complete, partial or no derogation	Partial derogation	Partial derogation	Complete derogation	Complete derogation	Partial derogation
Extra delay needed	Divisions 10 to 41 none except: 16 13 0, 16 13 1 (18 + 6), 16 11 0, 16 14 0, 16 15 0 (18 + 12) Section F none except: 16 13 0 (18 + 6), 16 11 0, 16 14 0, 16 15 0 (18 + 12)	None			10 + 2 for 11 11 0, 15 11 0 10 + 2 for 12 11 0 for Divisions 13 to 14 10 + 2 for 12 12 0, 13 11 0, 13 32 0 for Divisions 13 to 45

Missing activities	None (see missing variables)	None (see missing variables)			None (see missing variables)
Missing size classes	None (see missing variables)	None (see missing variables)			None (see missing variables)
Missing variables	12 11 0, 12 12 0, 12 13 0, 12 15 0, 12 17 0, 13 11 0, 13 12 0, 13 13 1, 16 21 3, 13 31 0, 13 32 0, 13 33 0, 18 11 0, 18 12 0, 18 15 0, 18 16 0, 20 11 0 — Divisions 10 to 12 missing — Divisions 40 to 41 missing enterprises with less than 20 employees 13 41 1 Divisions 10 to 12, 23, 40 to 41 missing 16 13 2 Sections C, D, E missing 22 11 0, 22 12 0 Sections C, D and E missing enterprises with less than 10 employees	15 42 0 15 44 1 Missing enterprises with less than 5 employees 20 21 0 to 20 31 0 — Missing enterprises with 0 employees — Divisions 10 to 14 and 37 missing			12 11 0, 12 12 0, 13 11 0, 13 32 0 — Divisions 10 to 12 missing — Divisions 40 to 41 missing enterprises with less than 20 employees 16 11 0 Sections C, D, E, F missing
Other points	11 12 0 and 11 13 0 are only available at the 2-digit NACE level	None			None

NETHERLANDS

1998

Industry and construction

	Enterprise 1998 results	Multi-yearly enterprises results 1998	Regional 1998 results	KAU 1998 results	Preliminary results 1998
Complete, partial or no derogation	Partial derogation	Partial derogation	Complete derogation	Complete derogation	Partial derogation
Extra delay needed	Divisions 10 to 41, none except: 16 11 0, 16 13 0, 16 13 1, 16 14 0, 16 15 0 (18 + 6) Section F, none except: 16 11 0, 16 13 0, 16 14 0, 16 15 0 (18 + 6)	None			10 + 2 for 11 11 0, 15 11 0 10 + 2 for 12 11 0 for Divisions 13 to 41 10 + 2 for 12 12 0, 13 11 0, 13 32 0 for Divisions 13 to 45
Missing activities	None (see missing variables)	None (see missing variables)			None (see missing variables)
Missing size classes	None (see missing variables)	None (see missing variables)			None (see missing variables)
Missing variables	12 11 0, 12 12 0, 12 13 0, 12 15 0, 12 17 0, 13 11 0, 13 12 0, 13 13 1, 16 21 3, 13 31 0, 13 32 0, 13 33 0, 18 11 0, 18 12 0, 18 15 0, 18 16 0, 20 11 0 — Divisions 10 to 12 missing — Divisions 40 to 41 missing enterprises with less than 20 employees 13 41 1 Divisions 10 to 12, 23, 40 to 41 missing 16 13 2 Sections C, D, E missing	16 32 0			12 11 0, 12 12 0, 13 11 0, 13 32 0 — Divisions 10 to 12 missing — Divisions 40 to 41 missing enterprises with less than 20 employees 16 11 0 Sections C, D, E, F missing

Other points	11 12 0 and 11 13 0 are only available at the 2-digit NACE level				None
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AUSTRIA

Industry and construction

	Enterprise 1995–1998 results	Multi-yearly enterprises results 1997–1998	Regional 1995–1998 results	KAU 1995–1998 results	Preliminary results 1996–1998
Complete, partial or no derogation	Partial derogation for 1995–1996 No derogation for 1997–1998	No derogation	Partial derogation for 1995 Complete derogation for 1996 No derogation for 1997–1998	Partial derogation for 1995 Complete derogation for 1996 No derogation for 1997–1998	Complete derogation
Extra delay needed	18 + 11 for 1995 None for 1996–1998		18 + 11 for 1995	18 + 11 for 1995	
Missing activities	None		None	None	
Missing size classes	None		None	None	
Missing variables	1995: none 1996: 11 12 0 11 13 0 12 13 0 12 15 0 12 17 0 13 11 0 13 12 0 13 13 1 13 21 3 13 32 0 13 33 0		None	None	

	Enterprise 1995—1998 results	Multi-yearly enterprises results 1997—1998	Regional 1995—1998 results	KAU 1995—1998 results	Preliminary results 1996—1998
Missing variables (<i>cont'd</i>)	13 41 1 15 12 0 15 13 0 15 14 0 15 15 0 15 21 0 15 31 0 16 13 1 16 13 2 16 14 0 16 15 0 18 11 0 18 12 0 18 12 1 18 12 2 18 15 0 18 16 0 18 31 0 18 32 0 20 11 0 21 11 0 22 11 0 22 12 0				
Other points	1. Except for variable 11 11 0, all data will be supplied at the 2-digit level of NACE Rev.1 for 1996 2. Breakdown by size class is not possible for 1996		None	None	

PORTUGAL

Industry and construction

	Enterprise 1995–1998 results	Multi-yearly enterprises results 1997–1998	Regional 1995–1998 results	KAU 1995–1998 results	Preliminary results 1996–1998
Complete, partial or no derogation	Partial derogation	Partial derogation	Partial derogation	Partial derogation	Complete derogation
Extra delay needed	18 + 5 for 1995–1996 18 + 4 for 1997–1998	18 + 5	18 + 5 for 1995–1996 18 + 4 for 1997–1998	18 + 5 for 1995–1996 18 + 4 for 1997–1998	
Missing activities	None	None	Section F for 1995	None	
Missing size classes	Sections C, D, E — Enterprises with less than 100 employees for 1995 Section F — Enterprises with less than 20 employees ⁽¹⁾ for 1995	None	Sections C, D, E — Local units belonging to enterprise with less than 100 employees for 1995	Sections C, D, E — KAUs belonging to enterprise with less than 100 employees for 1995 Section F — KAUs belonging to enterprises with less than 20 employees for 1995 None for 1996-1998	
Missing variables	For all enterprises for 1995–1998: 11 12 0 11 13 0 13 13 1 16 14 0 18 11 0 21 11 0 For all enterprises for 1995: 13 21 3 13 41 1 15 13 0 15 14 0 15 31 0 16 13 1 16 13 2 16 15 0 18 12 0 18 12 1 18 12 2 18 15 0	For all enterprises: 15 42 0 15 44 1 For enterprises with less than 20 persons employed: 16 13 1 16 13 2	For all enterprises for 1995: 11 21 0 For local units belonging to enterprises with less than 20 persons employed for 1996–1998: 13 32 0 15 11 0	For all KAUs: 11 31 0 for 1995 12 12 0 13 32 0 for 1995 15 11 0 for 1995 16 11 0 for Section F for 1995 For KAUs belonging to enterprises with less than 20 persons employed: 12 11 0 for 1996–1998 13 32 0 for 1996–1998 15 11 0 for 1996–1998	

	Enterprise 1995—1998 results	Multi-yearly enterprises results 1997—1998	Regional 1995—1998 results	KAU 1995—1998 results	Preliminary results 1996—1998
Missing variables (<i>cont'd</i>)	18 16 0 18 31 0 18 32 0 20 11 0 22 11 0 22 12 0 For enterprises with less than 20 persons employed for 1996—1998 12 13 0 13 12 0 13 21 3 13 41 1 15 12 0 15 13 0 15 14 0 15 15 0 15 21 0 15 31 0 16 13 1 16 13 2 16 15 0 18 12 0 18 12 1 18 12 2 18 15 0 18 16 0 22 11 0 22 12 0				
Other points	CAE Rev.1 or NACE 70 will be used instead of NACE Rev.1 for 1995	None	CAE Rev.1 or NACE 70 will be used instead of NACE Rev.1 for 1995	CAE Rev.1 or NACE 70 will be used instead of NACE Rev.1 for 1995	

(¹) Some data will be transmitted to Eurostat for the sub-population below these thresholds. The list of variables that are to be transmitted will be established by Eurostat and INE.

FINLAND

Industry and construction

	Enterprise 1995–1998 results	Multi-yearly enterprise results 1997–1998	Regional 1995–1998 results	KAU 1995–1998 results	Preliminary results 1996–1998
Complete, partial or no derogation	Partial derogation for 1995–1997 No derogation for 1998	Partial derogation for 1997 No derogation for 1998	Partial derogation	Complete derogation	Partial derogation for 1996 No derogation for 1997–1998
Extra delay needed	18 + 3 for 1995 None for 1996–1998	None	18 + 4 for 1995 None for 1996–1998		10 + 2 for 1996
Missing activities	None	None	Section F	None	
Missing size classes	None	None	None	None	
Missing variables	15 13 0 for 1995–1996 15 14 0 for 1995–1996 16 14 0 for 1995–1997 18 11 0 for 1995–1997 18 31 0 for 1995–1996 18 32 0 for 1995–1996 21 11 0 for 1996–1997 22 11 0 for 1995 22 12 0 for 1995	15 42 0	None	None	
Other points	None	None	None	None	

SWEDEN

Industry and construction

	Enterprise 1995–1998 results	Multi-yearly enterprise results 1997–1998	Regional 1995–1998 results	KAU 1995–1998 results	Preliminary results 1996–1998
Complete, partial or no derogation	Partial derogation	Partial derogation	No derogation for 1995 Partial derogation for 1996–1998	Complete derogation	Complete derogation for 1996 Partial derogation for 1997–1998
Extra delay needed	None	None	None		10 + 2
Missing activities	Sections E, F for 1995–1996	Section E, F	Sections E, F for 1996–1998		None
Missing size classes	None	None	None		None
Missing variables	11 12 0 11 13 0 11 21 0 for 1995–1996 11 31 0 for 1995–1996 12 13 0 for 1995–1996 12 14 0 12 17 0 for 1995–1996 13 13 1 13 21 3 for 1995–1996 13 31 0 for 1995–1996 13 41 1 for 1995–1996 15 12 0 for 1995–1996 15 13 0 for 1995–1996 15 14 0 for 1995–1996 15 15 0 for 1995–1996 15 21 0 for 1995–1996 15 31 0 for 1995–1996 16 13 1 for Sections C, D, E 16 13 2 for Sections C, D, E 16 14 0 for 1995–1996 16 15 0 for 1995–1996	15 42 0 15 44 1 15 44 2	None		None

Missing variables (<i>cont'd</i>)	18 11 0 for 1995—1996 18 12 0 for 1995—1996 18 12 1 for 1995 18 12 2 for 1995 18 15 0 for 1995—1996 18 16 0 for 1995—1996 18 31 0 for Section F 18 32 0 for Section F 20 11 0 for 1995—1996 21 11 0 for 1996—1997 22 11 0 22 12 0				
Other points	None	None	None		None

UNITED KINGDOM

Industry and construction

	Enterprise 1995—1998 results	Multi-yearly enterprise results 1997—1998	Regional 1995—1998 results	KAU 1995—1998 results	Preliminary results 1996—1998
Complete, partial or no derogation	Partial derogation	Complete derogation	Partial derogation	Complete derogation	Partial derogation
Extra delay needed	18 + 3		18 + 3		10 + 4
Missing activities	NACE 11 and 12 for 1995—1996		NACE 11 and 12 for 1995—1996		NACE 11 and 12 for 1996
Missing size classes	None		None		None

	Enterprise 1995—1998 results	Multi-yearly enterprise results 1997—1998	Regional 1995—1998 results	KAU 1995—1998 results	Preliminary results 1996—1998
Missing variables	11 31 0 12 13 0 13 12 0 for Section F 13 13 1 13 21 3 13 32 0 for Section F for 1995 13 33 0 for Section F for 1995 13 41 1 for Section F 15 12 0 15 13 0 15 14 0 15 15 0 15 31 0 16 13 1 for 1995—1996 16 13 2 16 14 0 16 15 0 18 11 0 18 12 1 18 12 2 18 15 0 for Section F 18 16 0 for Section F 18 31 0 for Section F 18 32 0 for Section F 20 11 0 21 11 0		13 32 0 for Section F 16 11 0 for Section F		None
Other points	22 11 0 and 22 12 0 are only available at the 2-digit NACE level		None		None

BELGIUM

Services and trade

	Enterprise 1995–1998 results	Multi-yearly enterprise results 1997–1998	Regional 1995–1998 results	Preliminary results 1996–1998
Complete, partial or no derogation	Partial derogation	Complete derogation	Complete derogation	Complete derogation
Extra delay needed	18 + 9			
Missing activities	None			
Missing size classes	None			
Missing variables	11 11 0 for 1995 and for Sections G, H, I and K (1996–1998) 12 13 0 13 12 0 13 21 1 15 11 0 15 12 0 15 13 0 15 14 0 15 15 0 15 21 0 15 31 0 16 13 0 for 1995 16 13 1 18 10 0 18 13 0 18 14 0 18 15 0			
Other points	ASBL excluded (for 1995)			

DENMARK

Services and trade

	Enterprise 1995–1998 results	Multi-yearly enterprise results 1997–1998	Regional 1995–1998 results	Preliminary results 1996–1998
Complete, partial or no derogation	Partial derogation	Partial derogation	Partial derogation	Complete derogation
Extra delay needed	18 + 3	18 + 3	18 + 3	
Missing activities	NACE Rev.1: 50, 51, 52.7, H, 60.22, 60.23, 60.24, 60.3, 61.1, 61.2, 63.1–63.4, 65.11, 65.12, 66.01, 66.03, K	NACE Rev.1: 51, 52.7	NACE Rev.1: 50, 51, 52.7, H, 60.22, 60.23, 60.24, 60.3, 61.1, 61.2, 63.1–63.4, 65.11, 65.12, 66.01, 66.03, K	
Missing size classes	None	None	None	
Missing variables	13 12 0 for NACE Rev.1 Classes 60.10, 60.21, 62.10–62.30, and 64.11–64.20 15 31 0 for NACE Rev.1 Groups 52.1 to 52.6	17 33 0 17 34 0 18 21 0 25 11 1 25 11 2 25 11 3 25 21 1 25 21 2	17 33 1	
Other points	The breakdown by size class is not possible for NACE Rev.1 Classes 60.10, 60.21, 62.10–62.30 and 64.11–64.20	None	None	

GERMANY

Services and trade

	Enterprise 1995–1998 results	Multi-yearly enterprise results 1997–1998	Regional 1995–1998 results	Preliminary results 1996–1998
Complete, partial or no derogation	Partial derogation	Partial derogation	Complete derogation for 1995 Partial derogation for 1996–1998	Partial derogation
Extra delay needed	18 + 3 for 1995 None for 1996–1998 except: 18 + 3 for NACE Rev.1 64, 65.11, 65.12, 66.01, 66.03, K	18 + 6	None	None
Missing activities	For 1995–1998 NACE Rev.1: 50.1 (partial), 50.2, 50.3 (partial), 50.4 (partial), 51.1, 52.7 For 1995 NACE Rev.1: Section I, Classes 65.11, 65.12, 66.01, 66.03J and Section K For 1996–1998 NACE Rev.1: 60.1, 60.21 + 60.22 + 60.23, 60.3, 61.1, 63	NACE Rev.1 Group 52.7	NACE Rev.1 Sections G and H Divisions 60–63	For 1996–1998 NACE Rev.1: 50.1 (partial), 50.2, 50.3 (partial), 50.4 (partial), 51.1, 52.7 For 1996 NACE Rev.1: Section I, Classes 65.11, 65.12, 66.01, 66.03 and Section K For 1997–1998 NACE Rev.1: 60–63
Missing size classes	None	None	None	Retail trade enterprises with an annual turnover of less than DEM 0,5 million Wholesale enterprises with an annual turnover of less than DEM 2 million
Missing variables	Section G 12 12 0 12 13 0 12 15 0 12 17 0 13 12 0 13 21 1	17 32 0 17 33 0 17 34 0 Division 51: 18 21 0	For NACE Rev.1: Division 64, Classes 65.11, 65.12, 66.01, 66.03, Section K 11 21 0 13 32 0 16 11 0	For NACE Rev.1: Division 64, Classes 65.11, 65.12, 66.01, 66.03, Section K 12 11 0 16 11 0

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	Enterprise 1995—1998 results	Multi-yearly enterprise results 1997—1998	Regional 1995—1998 results	Preliminary results 1996—1998
Missing variables (<i>cont'd</i>)	13 31 0 15 13 0 15 14 0 15 31 0 16 13 0 16 13 1 Section H 11 11 0 for 1996 and 1998 12 12 0 12 15 0 13 11 0 for 1996 and 1998 13 12 0 13 31 0 15 11 0 for 1996 and 1998 16 13 0 Class 60.24 12 12 0 12 15 0 13 11 0 13 12 0 13 31 0 16 13 0 Group 61.2 and Division 62 12 12 0 12 15 0 13 31 0 13 11 0 13 12 0 15 11 0 Division 64, Classes 65.11, 65.12, 66.01, 66.03 and K 12 12 0 12 15 0 13 11 0 13 12 0 13 31 0 15 11 0 16 11 0 16 13 0 for 1996			
Other points	The breakdown by size class is not possible	None	None	None

GREECE

Services and trade

	Enterprise 1995—1996 results	Regional 1995—1996 results	Preliminary results 1996—1998
Complete, partial or no derogation	Partial derogation	Partial derogation	Complete derogation
Extra delay needed	18 + 18 for 1995 18 + 12 for 1996	18 + 18 for 1995 18 + 12 for 1996	
Missing activities	Sections H to K	Sections H to K	
Missing size classes	None	None	
Missing variables	None	None	
Other points	None	None	

SPAIN

Services and trade

	Enterprise 1995—1998 results	Multi-yearly enterprise results 1997—1998	Regional 1995—1998 results	Preliminary results 1996—1998
Complete, partial or no derogation	Partial derogation	No derogation	Complete derogation for 1995 Partial derogation for 1996—1998	Complete derogation for 1996 Partial derogation for 1997—1998

	Enterprise 1995–1998 results	Multi-yearly enterprise results 1997–1998	Regional 1995–1998 results	Preliminary results 1996–1998
Extra delay needed	18 + 3 for 1995 Sections H–K None for 1996–1998		None	10 + 5
Missing activities	None		None	See missing variables
Missing size classes	None		None	None
Missing variables	12 11 0 12 12 0 12 15 0 13 11 0 13 12 0 13 31 0 15 11 0 16 11 0 — 1995: the variables listed above are missing for the following NACE Rev.1 activities: G, H, 60.22, 60.24, 60.3, 63, 65.11, 65.12, 66.01, 66.03, 70, 71, 73, 74.1–74.6, 74.8 — 1996: the variables listed above are missing for the following NACE Rev.1 activities: G, 55.2–55.5, 60.24, 60.3, 63, 70–73, 74.1–74.5, 74.7 — 1997: the variables listed above are missing for the following NACE Rev.1 activities: 50, 51, 55.2–55.5, 60.2, 60.3, 63.1 + 63.2 + 63.4, 64, 70, 71.1–71.3, 72, 73, 74.1, 74.4–74.8 — 1998: the variables listed above are missing for the following NACE Rev.1 activities: 50, 52, 55.1 + 55.2, 60.2, 60.3, 63, 64, 70–73, 74.2–74.4, 74.6–74.8		13 32 0 16 11 0 — 1996 — the variables listed above are missing for the following NACE Rev.1 activities: 55.2, 60.22, 60.24, 60.3 and 64 — 1997 — the variables listed above are missing for the following NACE Rev.1 activities: 71.4 and 74.2 + 74.3 — 1998 — the variables listed above are missing for NACE Rev.1 Group 74.1	12 11 0 16 11 0 — 1996 — the variables listed above are missing for the following NACE Rev.1 activities: G, 55.2–55.5, 60.24, 60.3, 63, 70, 71, 72, 73, 74.1, 74.2–74.3, 74.4, 74.5, 74.7 — 1997 — the variables listed above are missing for the following NACE Rev.1 activities: 50, 51, 55.2–55.5, 60.2, 60.3, 63.1 + 63.2 + 63.4, 64, 70, 71.1–71.3, 72, 73, 74.1, 74.4–74.8 — 1998 — the variables listed above are missing for the following NACE Rev.1 activities: 50, 52, 55.1 + 55.2, 60.2, 60.3, 63, 64, 70, 71, 72, 73, 74.2–74.4, 74.6–74.8

Missing variables (<i>cont'd</i>)	All variables specific to Annex 3 to Regulation (EC, Euratom) No 58/97 are missing in: — 1996 — 1997 for Divisions 50 and 51 — 1998 for Divisions 50 and 52			
Other points	None		None	None

FRANCE

Services and trade

	Enterprise 1995–1998 results	Multi-yearly enterprise results 1997–1998	Regional 1995–1998 results	Preliminary results 1996–1998
Complete, partial or no derogation	Partial derogation	No derogation	Complete derogation for 1995 No derogation for 1996–1998	Partial derogation
Extra delay needed	18 + 2 for 1995 18 + 6 for 1996 18 + 3 for 1997			1996: 10 + 7 1997: 10 + 4 1998: 10 + 2
Missing activities	1995–1998: Classes 65.11, 65.12, 66.01 and 66.03			1996–1998: 55.2, 60.21, 60.3, 63.2, 65.11, 65.12, 66.01, 66.03, 70.32, 73
Missing size classes	None			Enterprises with less than 6 employees for NACE groups 61.1 and 61.2
Missing variables	15 12 0 for Section G 15 13 0 for Section G 15 14 0 for Section G 15 15 0 for Section G			None
Other points	None			Overseas departments excluded

IRELAND

Services and trade

	Enterprise 1995–1998 results	Multi-yearly enterprise results 1997–1998	Regional 1995–1998 results	Preliminary results 1996–1998
Complete, partial or no derogation	Partial derogation	Complete derogation	Complete derogation	Complete derogation for 1996 Partial derogation for 1997–1998
Extra delay needed	18 + 6 for 1995 18 + 3 for 1996–1998			10 + 2 for 1997 None for 1998
Missing activities	Sections H (except for Group 55.4), and I for 1995 Classes 65.11, 65.12, 66.01, 66.03 for 1995–1998			Classes 65.11, 65.12, 66.01, 66.03
Missing size classes	None			None
Missing variables	12 12 0 for 1995 12 13 0 12 17 0 13 21 0 13 21 1 13 32 0 15 12 0 15 13 0 15 14 0 15 15 0 15 21 0 15 31 0 16 31 1 18 10 0 18 13 0 18 14 0 18 15 0			None
Other points	For NACE Rev.1 Classes 65.11, 65.12, 66.01, 66.03, some data may be available from the supervisory authorities			None

ITALY

Services and trade

	Enterprise 1995–1998 results	Multi-yearly enterprise results 1997–1998	Regional 1995–1998 results	Preliminary results 1996–1998
Complete, partial or no derogation	Partial derogation	Partial derogation	Partial derogation	Complete derogation for 1996–1997 Partial derogation for 1998
Extra delay needed	18 + 9 for 1995 18 + 6 for 1996–1998	None	18 + 9 for 1995 18 + 6 for 1996–1998	10 + 2
Missing activities	NACE Rev.1 Classes 65.11, 65.12, 66.01, 66.03 for 1995	None	NACE Rev.1 Classes 65.11, 65.12, 66.01, 66.03 for 1995	None
Missing size classes	None	None	None	None
Missing variables	15 31 0 for 1995–1996 18 10 0 for enterprises with less than 200 persons employed	18 21 0	None	None
Other points	Results for enterprises with less than 20 persons employed will present problems of quality and accuracy, with respect to overall results at 4-digit level, for the breakdown by size-class at 3-digit level and for the breakdown by NUTS 2 and NACE 2-digit	None	Results for enterprises with less than 20 persons employed will present problems of quality and accuracy, with respect to overall results at 4-digit level, for the breakdown by size-class at 3-digit level and for the breakdown by NUTS 2 and NACE 2-digit	Results for enterprises with less than 20 persons employed will present problems of quality and accuracy, with respect to overall results at 4-digit level, for the breakdown by size-class at 3-digit level and for the breakdown by NUTS 2 and NACE 2-digit

LUXEMBOURG

Services and trade

	Enterprise 1995—1998 results	Regional 1995—1998 results	Preliminary results 1996—1998
Complete, partial or no derogation	Partial derogation	Complete derogation	Partial derogation
Extra delay needed	18 + 9 for 1995 18 + 8 for 1996 18 + 7 for 1997 18 + 6 for 1998		10 + 7 for 1996 10 + 6 for 1997 10 + 5 for 1998
Missing activities	None		None
Missing size classes	None		None
Missing variables	None		None
Other points	None		None

NETHERLANDS

1995

Services and trade

	Enterprise 1995 results	Regional 1995 results	Preliminary results 1996
Complete, partial or no derogation	Partial derogation	Partial derogation	Partial derogation
Extra delay needed	18 + 6 More than 18 + 6: 16 11 0	18 + 6 More than 18 + 6: 16 11 0	10 + 10

Missing activities	NACE Rev.1 Division 74 (see missing variables)	NACE Rev.1 Division 74 (see missing variables)	NACE Rev.1: Divisions 50, 51, 52.31, 55, 60, 61, 62, 63, 64, 65, 66.02, 67, 70, 71, 72, 73, 74
Missing size classes	None	None	None
Missing variables	– 12 11 0: missing NACE Rev.1 51.1, 52.31, 64, 65.1, 70, 73, 74.15, 74.6 – 12 12 0: missing 51.1, 52.31, 64, 70, 73, 74.15, 74.6 – 12 13 0: missing 51.1 and 52.31 – 12 15 0: missing 51.1, 52.31, 64, 70, 73, 74.15, 74.6 Survey every 3 years for 74.6 – 12 17 0: missing 51.1 and 52.31 – 13 11 0: missing 51.1, 52.31, 64, 70, 73, 74.15, 74.6 – 13 12 0: missing 51.1, 52.31, 64, 70, 73, 74.15, 74.6 – 13 21 1: missing 50, 51.1 and 52.31 – 13 31 0: missing 51.1, 52.31, 64, 70, 73, 74.15, 74.6 – 15 11 0: missing 51.1, 52.31, 64, 70, 73, 74.15, 74.6 74.6: surveyed every 3 years – 15 12 0, 15 13 0, 15 14 0, 15 15 0, 15 21 0: missing 51.1 and 52.31 – 15 31 0, 18 10 0, 18 14 0, 18 15 0: missing 50, 51, 52 – 18 13 0: missing 51.1 and 52.31	13 32 0: missing NACE Rev.1 51, 52, 64, 65.1, 66.01, 66.03, 70, 73, 74	16 11 0
Other points	Problems to calculate 4-digit NACE Rev.1 breakdowns for certain variables and in particular for 11 12 0 and 11 13 0	None	None

NETHERLANDS

1996

Services and trade

	Enterprise 1996 results	Regional 1996 results
Complete, partial or no derogation	Partial derogation	Complete derogation
Extra delay needed	NACE Rev.1 50, 51.1: — 18 + 12 for 16 11 0 — 18 + 6 for 16 13 0 and 16 13 1 NACE Rev.1 51.2—51.7: — 18 + 12 for 16 11 0 — 18 + 6 for 12 11 0, 12 12 0, 12 13 0, 12 15 0, 12 17 0, 13 11 0, 13 12 0, 13 21 0, 13 21 1, 13 31 0, 13 32 0, 15 11 0, 15 12 0, 15 13 0, 15 14 0, 15 15 0, 15 21 0, 16 13 0, 16 13 1, 18 13 0 NACE Rev.1 52 (except 52.31): — 18 + 12 for 16 11 0 — 18 + 6 for 12 11 0, 12 12 0, 12 13 0, 12 15 0, 12 17 0, 13 11 0, 13 12 0, 13 21 1, 13 31 0, 13 32 0, 15 11 0, 15 12 0, 15 13 0, 15 14 0, 15 15 0, 15 21 0, 16 13 0, 16 13 1, 18 13 0 NACE Rev.1 52.31: — 18 + 12 for 16 11 0 — 18 + 6 for 12 11 0, 12 12 0, 12 13 0, 12 15 0, 12 17 0, 13 11 0, 13 12 0, 13 21 0, 13 21 1, 13 31 0, 13 32 0, 15 11 0, 15 12 0, 15 13 0, 15 14 0, 15 15 0, 15 21 0, 15 31 0, 16 13 0, 16 13 1 NACE Rev.1 55—64, 65.1, 70—74: — 18 + 12 for 16 11 0 — 18 + 6 for 16 13 0 NACE Rev.1 66.01, 66.03: — 18 + 12 for 16 11 0	
Missing activities	None (see missing variables)	
Missing size classes	None	

Missing variables	NACE Rev.1 50: 13 21 0, 13 21 1, 15 31 0, 18 14 0, 18 15 0 NACE Rev.1 51.1: 12 11 0, 12 12 0, 12 13 0, 12 15 0, 12 17 0, 13 11 0, 13 12 0, 13 21 0, 13 21 1, 13 31 0, 13 32 0, 15 11 0, 15 12 0, 15 13 0, 15 14 0, 15 15 0, 15 21 0, 15 31 0, 18 10 0, 18 13 0, 18 14 0, 18 15 0 NACE Rev.1 51.2—51.7, 52 (except 52.31): 13 21 0, 15 31 0, 18 10 0, 18 14 0, 18 15 0 NACE Rev.1 52.31: 18 10 0, 18 13 0, 18 14 0, 18 15 0 NACE Rev.1 65.1: 12 11 0 NACE Rev.1 70 and 73: 12 11 0, 12 12 0, 12 15 0, 13 11 0, 13 12 0, 13 31 0, 13 32 0, 15 11 0 NACE Rev.1 74.11 and 74.60: 12 15 0, 13 12 0	
Other points	None	

NETHERLANDS

1997

Services and trade

	Enterprise 1997 results	Multi-yearly enterprises results 1997	Regional 1997 results	Preliminary results 1997
Complete, partial or no derogation	Partial derogation	Partial derogation	Complete derogation	Partial derogation
Extra delay needed	None except: NACE Rev.1 50, 51.2—51.7, 52 (except 52.31): — 18 + 12 for 16 11 0 — 18 + 6 for 16 13 0 and 16 13 1 NACE Rev.1 51.1: — 18 + 12 for 16 11 0 — 18 + 6 for 12 11 0, 12 12 0, 12 13 0, 12 15 0, 12 17 0, 13 11 0, 13 12 0, 13 21 1, 13 31 0, 13 32 0, 15 11 0, 15 12 0, 15 13 0, 15 14 0, 15 15 0, 15 21 0, 16 13 0, 16 13 1, 18 13 0	None		None except: NACE Rev.1 50, 51, 55—64, 71, 72, 74: 10 + 2 for 12 11 0

	Enterprise 1997 results	Multi-yearly enterprises results 1997	Regional 1997 results	Preliminary results 1997
Extra delay needed (<i>cont'd</i>)	NACE Rev.1 52.31: — 18 + 12 for 16 11 0 — 18 + 6 for 12 11 0, 12 12 0, 12 13 0, 12 15 0, 12 17 0, 13 11 0, 13 12 0, 13 21 0, 13 21 1, 13 31 0, 13 32 0, 15 11 0, 15 12 0, 15 13 0, 15 14 0, 15 15 0, 15 21 0, 15 31 0, 16 13 0, 16 13 1 NACE Rev.1 55—64, 65.1, 70—74: — 18 + 12 for 16 11 0 — 18 + 6 for 16 13 0 NACE Rev.1 66.01 and 66.03 18 + 12 for 16 11 0			
Missing activities	None (see missing variables)	None (see missing variables)		None (see missing variables)
Missing size classes	None	None		None
Missing variables	NACE Rev.1 50: 13 21 0, 13 21 1, 15 31 0, 18 14 0, 18 15 0 NACE Rev.1 51, 52 (except 52.31): 13 21 0, 15 31 0, 18 10 0, 18 14 0, 18 15 0 NACE Rev.1 52.31: 18 10 0, 18 13 0, 18 14 0, 18 15 0 NACE Rev.1 65.1: 12 11 0 NACE Rev.1 70 and 73: 12 11 0, 12 12 0, 12 15 0, 13 11 0, 13 12 0, 13 31 0, 13 32 0, 15 11 0 NACE Rev.1 74.11 and 74.60: 12 15 0, 13 12 0	NACE Rev.1 52: 17 34 0 NACE Rev.1 52 excludes 52.31 for: 17 32 0, 17 33 0, 18 21 0		NACE Rev.1 50—52, 55—64, 65.1, 66.01, 66.03, 70—74: 16 11 0 NACE Rev.1 65.1, 70, 73: 12 11 0
Other points	None			

NETHERLANDS

1998

Services and trade

	Enterprise 1998 results	Multi-yearly enterprises results 1998	Regional 1998 results	Preliminary results 1998
Complete, partial or no derogation	Partial derogation	No derogation	Complete derogation	Partial derogation
Extra delay needed	None except: NACE 50—52 (except 52.31): 18 + 6 for 16 11 0, 16 13 0, 16 13 1 NACE Rev.1 52.31: 18 +6 for 12 11 0, 12 12 0, 12 13 0, 12 15 0, 12 17 0, 13 11 0, 13 12 0, 13 21 0, 13 21 1, 13 31 0, 13 32 0, 15 11 0, 15 12 0, 15 13 0, 15 14 0, 15 15 0, 15 21 0, 15 31 0, 16 11 0, 16 13 0, 16 13 1 NACE Rev.1 55—64, 65.1, 70—74: 18 + 6 for 16 11 0, 16 13 0 NACE Rev.1 66.01, 66.03: 18 + 6 for 16 11 0			None
Missing activities	None (see missing variables)			None (see missing variables)
Missing size classes	None			None
Missing variables	None except: NACE Rev.1 51 and 52 (except 52.31): 15 31 0 NACE 52.31: 18 10 0, 18 13 0, 18 14 0, 18 15 0 NACE 65.1: 12 11 0 NACE Rev.1 74.11 and 74.60: 12 15 0, 13 12 0			NACE Rev.1 50—52, 55—64, 65.1, 66.01, 66.03. 70—74: 16 11 0 NACE Rev.1 65.1, 70: 12 11 0
Other points	None			None

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AUSTRIA

Services and trade

	Enterprise 1995–1998 results	Multi-yearly enterprises results 1997–1998	Regional 1995–1998 results	Preliminary results 1996–1998
Complete, partial or no derogation	Partial derogation for 1995–1996 No derogation for 1997–1998	No derogation	Partial derogation for 1995 Complete derogation for 1996 No derogation for 1997–1998	Complete derogation
Extra delay needed	18 + 11 for 1995 None for 1996–1998		18 + 11 for 1995	
Missing activities	None		None	
Missing size classes	None		None	
Missing variables	None for 1995 1996: Section G: 12 13 0, 12 15 0, 12 17 0, 13 11 0, 13 12 0, 13 21 0, 13 21 1, 13 31 0, 13 32 0, 15 11 0, 15 12 0, 15 13 0, 15 14 0, 15 15 0, 15 21 0, 15 31 0, 16 13 1, 18 10 0, 18 13 0, 18 14 0, 18 15 0 Sections H to K: 12 15 0, 13 11 0, 13 12 0, 13 31 0, 15 11 0		None	
Other points	1. Except for variable 11 11 0, all data will be supplied at the 2-digit level of NACE Rev.1 for 1996 2. Breakdown by size class is not possible for 1996		None	

PORTUGAL

Services and trade

	Enterprise 1995–1998 results	Multi-yearly enterprises results 1997–1998	Regional 1995–1998 results	Preliminary results 1995–1998
Complete, partial or no derogation	Complete derogation for 1995 Partial derogation for 1996–1998	Partial derogation	Complete derogation for 1995 Partial derogation for 1996–1998	Complete derogation
Extra delay needed	18 + 5 for 1996 18 + 4 for 1997–1998	18 + 4	18 + 5 for 1996 18 + 4 for 1997–1998	
Missing activities	None	None	None	
Missing size classes	None	None	None	
Missing variables	For enterprises with less than 20 persons employed 12 13 0 13 12 0 13 21 0 13 21 1 15 12 0 15 13 0 15 14 0 15 15 0 15 21 0 15 31 0 16 13 1 18 10 0 18 13 0 18 14 0 18 15 0	17 33 0	None	
Other points	None	None	None	

FINLAND

Services and trade

	Enterprise 1995–1998 results	Multi-yearly enterprise results 1997–1998	Regional 1995–1998 results	Preliminary results 1995–1998
Complete, partial or no derogation	Partial derogation	Complete derogation	Partial derogation for 1995 No derogation for 1996–1998	Partial derogation for 1996 No derogation for 1997–1998
Extra delay needed	18 + 3 for 1995 None for 1996–1998		18 + 4	10 + 2
Missing activities	None		None	None
Missing size classes	None (see missing variables below)		None	None
Missing variables	12 13 0 13 12 0 13 21 1 15 13 0 15 14 0 15 31 0 For enterprises with less than 50 persons employed: 15 12 0 For enterprises with less than 20 persons employed: 16 13 1 18 10 0 18 13 0 18 14 0 18 15 0		None	None
Other points	None		None	None

SWEDEN

Services and trade

	Enterprise 1995–1998 results	Regional 1995–1998 results	Preliminary results 1996–1998
Complete, partial or no derogation	Partial derogation	Complete derogation for 1995–1997 No derogation for 1998	Partial derogation
Extra delay needed	None		10 + 2
Missing activities	Classes 65.11, 65.12, 66.01, 66.03 for 1995–1998 Division 70 for 1995–1996		NACE Rev.1 Division 70 for 1996 Classes 65.11, 65.12, 66.01, 66.03
Missing size classes	None		None
Missing variables	For 1995–1996: 12 12 0 12 13 0 13 11 0 13 12 0 13 21 1 15 12 0 15 13 0 15 14 0 15 31 0 16 11 0 16 13 1 18 10 0 18 13 0 18 14 0 18 15 0 For 1997–1998: 16 13 1		None
Other points	None		None

UNITED KINGDOM

Services and trade

	Enterprise 1995–1998 results	Multi-yearly enterprise results 1997–1998	Regional 1995–1998 results	Preliminary results 1996–1998
Complete, partial or no derogation	Partial derogation	Complete derogation	Complete derogation	Partial derogation
Extra delay needed	18 + 6 for 1995 18 + 3 for 1996–1998			10 + 4
Missing activities	NACE Rev.1 60.1, 61.1, 61.2, 62 for 1995 NACE Rev.1 64.11, Classes 65.11, 65.12, 66.01, 66.03 for 1995–1998			NACE Rev.1 Class 64.11 and Classes 65.11, 65.12, 66.01, 66.03
Missing size classes	None			None
Missing variables	11 21 0 12 12 0 12 13 0 12 15 0 13 21 1 15 12 0 15 13 0 15 14 0 15 15 0 15 31 0 for 1995–1997 16 11 0 for 1995–1996 16 13 0 for 1995–1996 16 13 1 for 1995–1996 18 10 0 18 13 0 18 14 0 18 15 0			16 11 0 for 1996
Other points	None			None

COMMISSION REGULATION (EC) No 2700/98**of 17 December 1998****concerning the definitions of characteristics for structural business statistics**

(Text with EEA relevance)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC, Euratom) No 58/97 of 20 December 1996 concerning structural business statistics⁽¹⁾ and in particular Article 12(iii) thereof,

Whereas Council Regulation (EC, Euratom) No 58/97 established a common framework for the production of Community statistics on the structure, activity, competitiveness and performance of businesses in the Community;

Whereas it is necessary to implement a set of definitions for the structural business statistics characteristics;

Whereas the envisaged measures are in accordance with the opinion of the Statistical Programme Committee,

HAS ADOPTED THIS REGULATION:

Article 1

1. The characteristics referred to in Article 4 of Regulation (EC, Euratom) No 58/97 are defined in the Annex to this Regulation.
2. In these definitions, references to company accounts use the headings laid down in Article 9 (balance sheet), Article 23 (profit and loss account) or Article 43 (notes on the accounts) of the Council Directive 78/660/EEC⁽²⁾.

Article 2

1. Member States shall apply these definitions for the data concerning the 1999 reference year and subsequent years.
2. Member States shall also apply these definitions for data concerning the 1995, 1996, 1997 and 1998 reference years where this corresponds to existing national practices.

Article 3

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Communities*.

⁽¹⁾ OJ L 14, 17.1.1997, p. 1.

⁽²⁾ OJ L 222, 14.8.1978, p. 11.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 17 December 1998.

For the Commission
Yves-Thibault de SILGUY
Member of the Commission

ANNEX

DEFINITIONS OF CHARACTERISTICS

Code: 11 11 0

Title: Number of enterprises

Definition

A count of the number of enterprises registered to the population concerned in the business register corrected for errors, in particular frame errors. Dormant units are excluded. This statistic should include all units active during at least a part of the reference period.

Code: 11 12 0

Title: Number of births of enterprises

Definition

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.

Link to other variables

Part of number of enterprises (11 11 0).

Code: 11 13 0

Title: Number of deaths of enterprises

Definition

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 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.

Code: 11 21 0

Title: Number of local units

Definition

A count of the number of local units 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 for at least a part of the reference period.

Code: 11 31 0

Title: Number of kind-of-activity units

Definition

A count of the number of kind-of-activity units registered to the population concerned in the business register corrected for errors, in particular frame errors, or an estimate if this type of unit is not registered. This statistic should include all units active for at least a part of the reference period.

Code: 12 11 0

Title: Turnover

Definition

Turnover comprises the totals invoiced by the observation unit during the reference period, and this corresponds to market sales of goods or services supplied to third parties.

Turnover includes all duties and taxes on the goods or services invoiced by the unit with the exception of the VAT invoiced by the unit *vis-à-vis* its customer and other similar deductible taxes directly linked to turnover.

It also includes all other charges (transport, packaging, etc.) passed on to the customer, even if these charges are listed separately in the invoice. Reduction in prices, rebates and discounts as well as the value of returned packing must be deducted.

Income classified as other operating income, financial income and extraordinary income in company accounts is excluded from turnover. Operating subsidies received from public authorities or the institutions of the European Union are also excluded.

For NACE Rev. 1 classes 66.01 and 66.03, the corresponding title of this characteristic is 'Gross premiums written'.

Note: indirect taxes can be separated into three groups.

- (i) The first comprises VAT and other deductible taxes directly linked to turnover which are excluded from turnover. These taxes are collected in stages by the enterprise and fully borne by the final purchaser.
- (ii) The second group concerns all other taxes and duties linked to products which are either (1) linked to turnover and not deductible or (2) taxes on products not linked to turnover. Included here are taxes and duties on imports and taxes on the production, export, sale, transfer, leasing or delivery of goods and services or as a result of their use for own consumption or own capital formation.
- (iii) The third group concerns taxes and duties linked to production. These are compulsory, unrequited payments, in cash or in kind which are levied by general government, or by the institutions of the European Union, in respect of the production and importation of goods and services, the employment of labour, the ownership or use of land, buildings or other assets used in production irrespective of the quantity or the value of goods and services produced or sold.

Link to company accounts

Turnover as defined above for statistical purposes comprises the accounting heading 'Net turnover'.

Link to other variables

- Turnover is used in the calculation of *Production value* (12 12 0) and other aggregates and balances,
- Turnover may be broken down by activity: *Turnover from* (i) *the principal activity*, (ii) *industrial activities*, (iii) *trading activities of purchase and resale*, (iv) *intermediary activities (agents)*, (v) *other service activities* (18 11 0 to 18 15 0),
- Turnover may be broken down by product type: *Breakdown of turnover by product type* (18 21 0),
- Turnover may be broken down by type of customer: *Percentage share of turnover to* (i) *retail traders* (25 11 1), (ii) *professional users* (25 11 2), (iii) *final customers* (25 11 3).

Code: 12 12 0

Title: Production value

Definition

The production value measures the amount actually produced by the unit, based on sales, including changes in stocks and the resale of goods and services.

The production value is defined as turnover, plus or minus the changes in stocks of finished products, work in progress and goods and services purchased for resale, minus the purchases of goods and services for resale, plus capitalised production, plus other operating income (excluding subsidies). Income and

expenditure classified as financial or extraordinary in company accounts is excluded from production value. Included in purchases of goods and services for resale are the purchases of services purchased in order to be rendered to third parties in the same condition.

Specific calculation methods are needed for NACE Rev. 1 classes 66.01 and 66.03

Note: capitalised production includes the own-account production of all goods that are retained by their producers as investment. The latter includes the production of fixed tangible assets (buildings etc.) as well as intangible assets (development of software etc.). Capitalised production is unsold production and is valued at production cost. Note that these capital goods are also to be included in investment.

Note: other operating income is a company accounting heading. The contents of this heading may vary between sectors and over time and as such cannot be defined precisely for statistical purposes.

Link to company accounts

The components of production value are included in the following accounting headings:

- *net turnover*,
- part of *other operating income* — excluding subsidies,
- *Variation in stocks of finished goods and work in progress*, part of *raw materials and consumables* relating to purchases and change in stocks of goods for resale,
- *work performed by the undertaking for its own purposes and capitalised*.

Link to other variables

Production value is based on:

Turnover (12 11 0),

- +/- *Change in stocks of finished products and work in progress manufactured by the unit* (13 21 3),
 - +/- *Change in stocks of goods and services purchased for resale in the same condition as received* (13 21 1),
 - *Purchases of goods and services purchased for resale in the same condition as received* (13 12 0),
 - + Capitalised production,
 - + Other operating income (excluding subsidies).
- Production value is used in the calculation of *value-added at factor cost* (12 15 0) and other aggregates and balances.

Code: 12 13 0

Title: Gross margin on goods for resale

Definition

Corresponds to the return on the activity of purchase and resale without further processing. It is calculated from turnover, purchases and changes in stocks of goods and services purchased for resale in the same condition as received.

Included in turnover, purchases and changes in stocks of goods and services for resale are the sales, purchases and changes in stocks of services purchased in order to be rendered to third parties in the same condition.

Also called gross trading margin.

Link to company accounts

These figures may not be isolated in company accounts. They are part of *net turnover* and *raw materials and consumables*.

Link to other variables

Gross margin on goods for resale is based on:

Turnover from trading activities of purchase and resale (18 13 0),

– *Purchases of goods and services purchased for resale in the same condition as received* (13 12 0),

+/- Changes in stocks of goods and services purchased for resale in the same condition as received (13 21 1),

– Gross margin on goods for resale is a part of *Production value* (12 12 0).

Code: 12 14 0

Title: Value-added at basic prices

Definition

Value-added at basic prices is calculated from the production value plus subsidies on products less the purchases of goods and services (other than those purchased for resale in the same condition) plus or minus the change in stocks of raw materials and consumables less other taxes on products which are linked to turnover but not deductible. It represents the value added by the various factor inputs in the operating activities of the unit concerned.

Income and expenditure classified as financial or extraordinary in company accounts is excluded from valued-added.

Value-added at basic prices is calculated 'gross' because value adjustments (such as depreciation) are not subtracted.

Note: operating subsidies can be separated into two groups.

- (i) Subsidies on products are subsidies payable per unit of a good or service. The subsidy may be a specific amount of money per unit of a good or service or it may be calculated *ad valorem* as a specified percentage of the price per unit. A subsidy on a product usually becomes payable when the good or service is produced, sold or imported, but it may also be payable in other circumstances such as when a good is transferred, leased, delivered or used for own consumption or own capital formation.
- (ii) Subsidies linked to production are subsidies received by a unit which are not linked to the quantity or the value of goods produced or sold. Notably these subsidies include subsidies on the payroll and workforce, subsidies for environmental protection and grants for interest relief.

Investment subsidies are excluded. Specific calculation methods are needed for NACE Rev. 1 classes 66.01 and 66.03

Note: indirect taxes can be separated into three groups.

- (i) The first comprises VAT and other deductible taxes directly linked to turnover which are excluded from turnover. These taxes are collected in stages by the enterprise and fully borne by the final purchaser.
- (ii) The second group concerns all other taxes and duties linked to products which are either (1) linked to turnover and not deductible or (2) taxes on products not linked to turnover. Included here are taxes and duties on imports and taxes on the production, export, sale, transfer, leasing or delivery of goods and services or as a result of their use for own consumption or own capital formation.
- (iii) The third group concerns taxes and duties linked to production. These are compulsory, unrequited payments, in cash or in kind which are levied by general government, or by the institutions of the European Union, in respect of the production and importation of goods and services, the employment of labour, the ownership or use of land, buildings or other assets used in production irrespective of the quantity or the value of goods and services produced or sold.

Link to company accounts

Value-added at basic prices can be calculated from the following accounting headings:

– *Net turnover*,

– *Variation in stocks of finished goods and work in progress*,

– *Work performed by the undertaking for its own purposes and capitalised*,

- *Raw materials and consumables,*
- *Other external charges,*
- part of *other operating charges* — excluding duties and taxes linked to production,
- part of *other operating income* — excluding operating subsidies linked to production.

Link to other variables

Value at basic prices is based on:

Turnover (12 11 0),

- *Total purchases of goods and services* (13 11 0),
- +/- *Change in stocks of goods and services* (13 21 0),
- + Capitalised production,
- + Other operating income (excluding subsidies linked to production),
- Other taxes on products which are linked to turnover but not deductible.

Code: 12 15 0

Title: Value-added at factor cost

Definition

Value-added at factor cost is the gross income from operating activities after adjusting for operating subsidies and indirect taxes.

It can be calculated from turnover, plus capitalised production, plus other operating income, plus or minus the changes in stocks, minus the purchases of goods and services, minus other taxes on products which are linked to turnover but not deductible, minus the duties and taxes linked to production. Alternatively it can be calculated from gross operating surplus by adding personnel costs.

Income and expenditure classified as financial or extraordinary in company accounts is excluded from value-added.

Value-added at factor costs is calculated 'gross' as value adjustments (such as depreciation) are not subtracted.

Note: indirect taxes can be separated into three groups.

- (i) The first comprises VAT and other deductible taxes directly linked to turnover which are excluded from turnover. These taxes are collected in stages by the enterprise and fully borne by the final purchaser.
- (ii) The second group concerns all other taxes and duties linked to products which are either (1) linked to turnover and not deductible or (2) taxes on products not linked to turnover. Included here are taxes and duties on imports and taxes on the production, export, sale, transfer, leasing or delivery of goods and services or as a result of their use for own consumption or own capital formation.
- (iii) The third group concerns taxes and duties linked to production. These are compulsory, unrequited payments, in cash or in kind which are levied by general government, or by the institutions of the European Union, in respect of the production and importation of goods and services, the employment of labour, the ownership or use of land, buildings or other assets used in production irrespective of the quantity or the value of goods and services produced or sold.

Specific calculation methods are needed for NACE Rev. 1 classes 66.01 and 66.03

Link to company accounts

Value-added at factor costs can be calculated directly from the following accounting headings:

- *Net turnover,*
- *Variation in stocks of finished goods and work in progress,*
- *Work performed by the undertaking for its own purposes and capitalised,*
- *Raw materials and consumables,*

- *Other external charges,*
- *Other operating charges,*
- *Other operating income.*

Link to other variables

Value-added at factor cost is based on:

Turnover (12 11 0),

+/- Change in stocks of goods and services (13 12 0),

+ Capitalised production,

+ Other operating income,

– Purchases of goods and services (13 11 0),

– Other taxes on products which are linked to turnover but not deductible,

– Duties and taxes linked to production,

– Value-added at factor cost is used in the calculation of *gross operating surplus* (12 17 0) and other aggregates and balances.

Code: 12 17 0

Title: **Gross operating surplus**

Definition

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 at factor cost less the personnel costs. 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.

Income and expenditure classified as financial or extraordinary in company accounts is excluded from gross operating surplus.

Link to company accounts

Gross operating surplus can be calculated from the following accounting headings:

- *Net turnover,*
- *Variation in stocks of finished goods and work in progress,*
- *Work performed by the undertaking for its own purposes and capitalised,*
- *Raw materials and consumables,*
- *Other external charges,*
- *Other operating charges,*
- *Other operating income,*
- *Staff costs.*

Link to other variables

Gross operating surplus is based on:

Value-added at factor cost (12 15 0)

– Personnel costs (13 31 0).

Code: 13 11 0

Title: **Total purchases of goods and services**

Definition

Purchases of goods and services include the value of all goods and services purchased during the accounting period for resale or consumption in the production process, excluding capital goods the consumption of

which is registered as consumption of fixed capital. The goods and services concerned may be either resold with or without further transformation, completely used up in the production process or, finally, be stocked.

Included in these purchases are the materials that enter directly into the goods produced (raw materials, intermediary products, components), plus non-capitalised small tools and equipment. Also included are the value of ancillary materials (lubricants, water, packaging, maintenance and repair materials, office materials) as well as energy products. Included in this variable are the purchases of materials made for the production of capital goods by the unit.

Services paid for during the reference period are also included regardless of whether they are industrial or non-industrial. In this figure are payments for all work carried out by third parties on behalf of the unit including current repairs and maintenance, installation work and technical studies. Amounts paid for the installation of capital goods and the value of capitalised goods are excluded.

Also included are payments made for non-industrial services such as legal and accountancy fees, patents and licence fees (where they are not capitalised), insurance premiums, costs of meetings of shareholders and governing bodies, contributions to business and professional associations, postal, telephone, electronic communication, telegraph and fax charges, transport services for goods and personnel, advertising costs, commissions (where they are not included in wages and salaries), rents, bank charges (excluding interest payments) and all other business services provided by third parties. Included are services which are transformed and capitalised by the unit as capitalised production.

Expenditure classified as financial expenditure or extraordinary expenditure in company accounts is excluded from the total purchases of goods and services.

Purchases of goods and services are valued at the purchase price excluding deductible VAT and other deductible taxes linked directly to turnover.

All other taxes and duties on the products are therefore not deducted from the valuation of the purchases of goods and services. The treatment of taxes on production is not relevant in the valuation of these purchases.

Specific calculation methods are needed for NACE Rev.1 classes 66.01 and 66.03

Link to company accounts

Purchases of goods and services can be calculated from the accounting headings:

- *Raw materials and consumables* (before account is made of changes in stocks of goods and services),
- *Other external charges* (before account is made of changes in stocks of goods and services),
- part of *Other operating charges*, the part included here concerns payments for goods and services not included in the two headings above (raw materials and consumables and other external charges). The part not included here concerns the payment of taxes on production.

Link to other variables

Total purchases of goods and services is used in the calculation of value-added at factor cost (12 15 0) and other aggregates and balances.

Many items included within total purchases of goods and services are identified separately

- *Purchases of goods and services purchased for resale in the same condition as received* (13 12 0),
- *Operating costs linked to buildings and equipment* (13 41 0), *Cost of selling* (13 42 0), *Other operating costs* (13 43 0). Note that these three variables, when combined with variable 13 12 0 above are an exhaustive breakdown of total purchases of goods and services for enterprises in wholesale and retail trade,
- *Payments for agency workers* (13 13 1),
- *Payments for long-term rental and operational leasing of goods* (13 41 1),
- *Purchases of energy products* (20 11 0 and 20 21 0 to 20 31 0),
- *Percentage share of purchases from wholesalers and purchasing groups* (25 21 1) and *Percentage share of purchases from producers* (25 21 2).

Code: 13 12 0

Title: Purchases of goods and services purchased for resale in the same condition as received

Definition

Purchases for resale 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. The value of goods and services which are sold to third parties on a commission basis are excluded since these goods are neither bought nor sold by the agent receiving the commission.

When services for resale are referred to here, the services concerned are the output from service activities, rights to use predetermined services, or physical supports for services. Purchases of goods and services purchased for resale in the same condition as received are valued at the purchase price excluding deductible VAT and other deductible taxes linked directly to turnover. All other taxes and duties on the products are therefore not deducted from the valuation of the purchases of goods and services.

The treatment of taxes on production is not relevant in the valuation of these purchases.

Link to company accounts

Purchases of goods and services purchased for resale in the same condition as received may not be isolated in company accounts. It is a part of:

- Raw materials and consumables,
- Other external charges,
- Other operating charges.

Link to other variables

Part of *Total purchases of goods and services* (13 11 0)

Purchases of goods and services purchased for resale in the same condition as received is used in the calculation of *Gross margin on goods for resale* (12 13 0), in *Production value* (12 12 0) and other aggregates and balances.

Code: 13 13 1

Title: Payments for agency workers

Definition

Included in this figure are payments to employment agencies and similar organisations for the provision of personnel. Only the payments for the provision of personnel which is not linked to the provision of a particular industrial or other non-industrial service is included.

Link to company accounts

Payments for agency workers may not be isolated in company accounts. It is part of *other external charges* and *other operating charges*.

Link to company accounts

Part of *Total purchases of goods and services* (13 11 0).

Code: 13 21 0

Title: Change in stocks of goods and services

Definition

Change in stocks (positive or negative) is the difference between the value of the stocks at the end and the beginning of the reference period. Change in stocks may be measured by the value of entries into stocks less the value of withdrawals and the value of any recurrent losses of goods held in stocks. Stocks are recorded at purchaser's prices exclusive of VAT if they are purchased from another unit, otherwise at production cost.

Among stocks (and the change in stocks), the following breakdown can be made:

- stocks of finished goods,
- stocks of work in progress,
- stocks of goods and services purchased for resale in the same condition as received,
- stocks of raw materials and consumables.

Included are the stocks of finished products or in the course of production, which have been produced by the unit and which have not yet been sold. These products include work in progress belonging to the unit, even if the products in question are in the possession of third parties. Equally, products held by the unit which belong to third parties are excluded.

Included are the stocks of goods and services bought for the sole purpose of reselling them in the same condition. Excluded are stocks of goods and services which are provided to third parties on a commission basis. Products purchased for resale and stocked by services enterprises can include goods (industrial equipment in the case of 'turnkey' engineering contracts, or buildings in the case of property development, etc.) as well as services (rights to use advertising space, transport, accommodation, etc.).

When services are stocked the services concerned are the output from service activities, rights to use predetermined services, or physical supports for services.

Included also are the stocks of raw and ancillary materials, intermediary products, components, energy, non-capitalised small tools and services which belong to the unit.

Link to company accounts

Changes in stocks of goods and services can be calculated from the following headings:

- *Variation in stocks of finished goods and in work in progress*
- *Part of raw materials and consumables,*
- *Part of other external charges,*
- *Part of other operating charges.*

Link to other variables

- Change in stocks of goods and services is used in the calculation of *Value-added at market prices* (12 14 0) and other aggregates and balances,
- Change in stocks of goods and services may be broken down by type of stocks: (i) *Change in stocks of goods and services purchased for resale in the same condition as received* (13 21 1) (ii) *Change in stocks of finished products and work in progress manufactured by the unit* (13 21 3) and (iii) *Change in stocks of raw materials and consumables.*

Code: 13 21 1

Title: Change in stocks of goods and services purchased for resale in the same condition as received

Definition

This variable is defined as the change in stocks at purchaser's prices exclusive of VAT between the end and the beginning of the reference period. The change in stocks may be measured by the value of entries into stocks of products purchased for resale less the value of withdrawals and the value of any recurrent losses of goods held in stocks.

Included in these stocks are goods and services bought for the sole purpose of reselling them in the same condition. Excluded are stocks of goods and services which are provided to third parties on a commission basis.

Products purchased for resale and stocked by services enterprises can include goods (industrial equipment in the case of 'turnkey' engineering contracts, or buildings in the case of property development, etc.) as well as services (rights to use advertising space, transport, accommodation, etc.).

When services are stocked the services concerned are the output from service activities, rights to use predetermined services, or physical supports for services.

Link to company accounts

Change in stocks of goods purchased for resale in the same condition may not be isolated in company accounts. They are part of *raw materials and consumables, other external charges and other operating charges*.

Link to other variables

- Change in stocks of goods purchased for resale in the same condition is used in the calculation of *gross margin on goods for resale* (12 13 0), *Production value* (12 12 0) and other aggregates and balances,
- Part of *Change in stocks of goods and services* (13 21 0).

Code: 13 21 3

Title: Change in stocks of finished products and work in progress manufactured by the unit

Definition

This variable is defined as the change in the value of the stocks of finished products or in the course of production, which have been produced by the unit and which have not yet been sold, between the first and last days of the reference period.

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

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

Link to company accounts

Change in stocks of finished goods and work in progress are recorded in company accounts as the heading Variation in stocks of finished goods and work in progress.

Link to other variables

- Change in stocks of finished goods and work in progress is used in the calculation of *Production value* (12 12 0) and other aggregates and balances,
- Part of *Change in stocks of goods and services* (13 21 0).

Code: 13 31 0

Title: Personnel costs

Definition

Personnel costs are defined as the total remuneration, in cash or in kind, payable by an employer to an employee (regular and temporary employees as well as home-workers) in return for work done by the latter during the reference period. Personnel costs also include taxes and employees' social security contributions retained by the unit as well as the employer's compulsory and voluntary social contributions.

Personnel costs are made up of:

- wages and salaries,
- employers' social security costs.

All remuneration paid during the reference period is included, regardless of whether it is paid on the basis of working time, output or piecework, and whether it is paid regularly or not. Included are all gratuities, workplace and performance bonuses, *ex gratia* payments, 13th month pay (and similar fixed bonuses), payments made to employees in consideration of dismissal, lodging, transport, cost of living and family allowances, commissions, attendance fees, overtime, night work, etc. as well as taxes, social security contributions and other amounts owed by the employees and retained at source by the employers.

Also included are the social security costs for the employer. These include 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. These costs are included regardless of whether they are statutory, collectively agreed, contractual or voluntary in nature.

Payments for agency workers are not included in personnel costs.

Link to company accounts

Personnel costs can be calculated directly from the following accounting headings:

- *Staff costs*, which is the sum of the headings *wages and salaries* and *social security costs*.

Link to other variables

Personnel costs is based on

Wages and salaries (13 32 0),

+ Social security costs (13 33 0).

Personnel costs is used in the calculation of *Gross operating surplus* (12 17 0) and other aggregates and balances.

Code: 13 32 0

Title: **Wages and salaries**

Definition

Wages and salaries are defined as 'the total remuneration, in cash or in kind, payable to all persons counted on the payroll (including homeworkers), in return for work done during the accounting period' regardless of whether it is paid on the basis of working time, output or piecework and whether it is paid regularly or not.

Wages and salaries include the values of any social contributions, income taxes, etc. payable by the employee even if they are actually withheld by the employer and paid directly to social insurance schemes, tax authorities, etc. on behalf of the employee. Wages and salaries do not include social contributions payable by the employer.

Wages and salaries include: all gratuities, bonuses, *ex gratia* payments, 13th month payments, severance payments, lodging, transport, cost-of-living, and family allowances, tips, commission, attendance fees, etc. received by employees, as well as taxes, social security contributions and other amounts payable by employees and withheld at source by the employer. 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 social security costs, dependent on the unit's accounting practices.

Payments for agency workers are not included in wages and salaries.

Link to company accounts

Wages and salaries are recorded in company accounts as the heading *Wages and salaries*.

Link to other variables

Wages and salaries is used in the calculation of *Personnel costs* (13 31 0).

Code: 13 33 0

Title: **Social security costs**

Definition

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 on the unit's accounting practices.

Link to company accounts

Social security costs are recorded in company accounts as the heading *Social security costs*.

Link to other variables

Social security costs is used in the calculation of *Personnel costs* (13 31 0).

Code: 13 41 0

Title: Operating costs linked to buildings and equipment

Definition

Operating costs linked to buildings and equipment consist of:

- costs related to buildings, including:
 - rents, payments for energy for heating and electricity and the maintenance and repair of buildings,
 - operational leasing payments,
- the expenses related to equipment, including:
 - payments for maintenance and repair of all machines (including computers and vehicles) and the cost of renting
 - payments for operational leasing of machines.

Link to company accounts

Operating costs linked to buildings and equipment may not be isolated in company accounts. It is a part of *Raw materials and consumables, other external charges* and *other operating charges*.

Link to other variables

Part of *Total purchases of goods and services* (13 11 0).

For distributive trade activities (Section G of NACE Rev. 1), the other parts of total purchases of goods and services are: *Purchases of goods and services purchased for resale in the same condition as received* (13 12 0), *Cost of selling* (13 42 0) and *Other operating costs* (13 43 0).

Code: 13 41 1

Title: Payments for long-term rental and operational leasing of goods

Definition

The payments for long-term rental include all charges relative to the renting of tangible goods for a period greater than one year.

Operational leases are those leases which do not transfer substantially all the risks and rewards incident to legal ownership to the lessee. Under an operational lease, the lessee acquires the right to use a durable good for a certain period of time, which may be long or short and not necessarily settled in advance. When the leasing period expires, the lessor expects to receive his good back in more or less the same condition as when he hired it out, apart from normal wear and tear. Thus the leasing period does not cover all, or a predominant part of, the good's economic lifetime. Payments for the operational leasing of goods relate to the cost of using the tangible goods made available to the unit through these contracts.

Link to company accounts

Payments for long-term rental and operational leasing of goods may not be isolated in company accounts. It is part of *other external charges* and *other operating charges*.

Link to other variables

Part of *Purchases of good and services* (13 11 0),

Part of *Operating costs linked to buildings and equipment* (13 41 0).

Code: 13 42 0

Title: Cost of selling

Definition

Cost of selling, which forms part of 'Purchases of goods and services' consists of advertising expenses, transport of goods, travelling expenses, hotel accommodation, entertaining expenses and other expenses related to the selling of goods (payments for agency workers included).

Link to company accounts

Cost of selling may not be isolated in company accounts. It is a part of *Raw materials and consumables, other external charges and other operating charges*.

Link to other variables

Part of *Total purchases of goods and services* (13 11 0).

For distributive trade activities (Section G of NACE Rev. 1), the other parts of total purchases of goods and services are: *Purchases of goods and services purchased for resale in the same condition as received* (13 12 0), *Operating costs linked to buildings and equipment* (13 41 0) and *Other operating costs* (13 43 0).

Code: 13 43 0

Title: Other operating costs

Definition

Other operating costs may for example consist of expenses for bookkeeping, consultancy, office stationery, recruitment, insurance premiums, costs of collective staff transport, cost of bank services (excluding interest payments), postal and telecommunication expenses (telephone, telex).

Link to company accounts

Other operating costs may not be isolated in company accounts. It is a part of *Raw materials and consumables, other external charges and other operating charges*.

Link to other variables

Part of *Total purchases of goods and services* (13 11 0).

For distributive trade activities (Section G of NACE Rev. 1), the other parts of total purchases of goods and services are: *Purchases of goods and services purchased for resale in the same condition as received* (13 12 0), *Operating costs linked to buildings and equipment* (13 41 0) and *Cost of selling* (13 42 0).

Code: 15 11 0

Title: Gross investment in tangible goods

Definition

Investment during the reference period in all tangible goods. Included are new and existing tangible capital goods, whether bought from third parties or produced for own use (i.e. capitalised production of tangible capital goods), having a useful life of more than one year including non-produced tangible goods such as land. The threshold for the useful life of a good that can be capitalised may be increased according to company accounting practices where these practices require, a greater expected useful life than the one-year threshold indicated above.

All investments are valued prior to (i.e. gross of) value adjustments, and before the deduction of income from disposals. Purchased goods are valued at purchase price, i.e. transport and installation charges, fees, taxes and other costs of ownership transfer are included. Own produced tangible goods are valued at production cost. Goods acquired through restructuring (such as mergers, take-overs, break-ups, split-off) are excluded. Purchases of small tools which are not capitalised are included under current expenditure.

Also included are all additions, alterations, improvements and renovations which prolong the service life or increase the productive capacity of capital goods.

Current maintenance costs are excluded as is the value and current expenditure on capital goods used under rental and lease contracts. Investment in intangible and financial assets are excluded.

Concerning the recording of investments where the invoicing, delivery, payment and first use of the good may take place in different reference periods, the following method is proposed as an objective:

Investments are recorded when the ownership is transferred to the unit that intends to use them. Capitalised production is recorded when produced. Concerning the recording of investments made in identifiable stages, each part-investment should be recorded in the reference period in which they are made.

In practice this may not be possible and company accounting conventions may mean that the following approximations to this method need to be used:

- (i) investments are recorded in the reference period in which they are delivered,
- (ii) investments are recorded in the reference period in which they enter into the production process,
- (iii) investments are recorded in the reference period in which they are invoiced,
- (iv) investments are recorded in the reference period in which they are paid for.

Link to company accounts

Investment is not recorded in the balance sheet. However, the additions, disposals and transfers of all fixed assets as well as the value adjustments of these fixed assets are shown in the balance sheet or the notes to the accounts.

Tangible goods are listed in company accounts under *Fixed assets — tangible assets*.

Link to other variables

Gross investment in tangible goods is based on:

Gross investment in land (15 12 0),

+ *Gross investment in existing buildings and structures* (15 13 0),

+ *Gross investment in construction and alteration of buildings* (15 14 0),

+ *Gross investment in machinery and equipment* (15 15 0).

Code: 15 12 0

Title: Gross investment in land

Definition

Included under this variable, in addition to land, are underground deposits, forests and inland waters. Where land is purchased with existing buildings and the value of the two components is not separable, the total is recorded under this heading if it is estimated that the value of the land exceeds the value of the existing buildings. If the existing buildings are estimated to be of greater value than the land, the total is recorded under gross investment in existing buildings and structures (15 13 0). Also included here is land merely improved by levelling, the laying of pipes or by the provision of paths or roads. Land acquired through restructurations (such as mergers, take-overs, break-ups, split-off) is excluded.

Link to company accounts

Investment is not recorded in the balance sheet. However, the additions, disposals and transfers of all fixed assets as well as the value adjustments of these fixed assets are shown in the balance sheet or the notes to the accounts.

Land is not isolated in the list of tangible assets included in company accounts under *fixed assets — tangible assets — land and buildings*. The part relating to buildings should be excluded from this. Part of *payments on account and tangible assets in course of construction* should be included in so far as they relate to land.

Link to other variables

Part of *Gross investment in tangible goods* (15 11 0).

Code: 15 13 0

Title: Gross investment in existing buildings and structures

Definition

The investment includes the cost of the existing buildings and structures which have been acquired during the reference period. Where land is purchased with existing buildings and the value of the two components is not separable, the total is recorded under this heading if it is estimated that the value of the existing buildings exceeds the value of the land. If the land is estimated to be of greater value than the existing buildings, the total is recorded under gross investment in land (15 12 0). Purchases of new buildings that have never been used are excluded. Existing buildings and structures acquired through restructurations (such as mergers, take-overs, break-ups, split-off) are excluded.

Link to company accounts

Investment is not recorded in the balance sheet. However, the additions, disposals and transfers of all fixed assets as well as the value adjustments of these fixed assets are shown in the balance sheet or the notes to the accounts.

Gross investment in existing buildings and structures is not isolated in the list of tangible assets included in company accounts under *Fixed assets — tangible assets — land and buildings*. The parts relating to land and construction and alteration of buildings should be excluded from this. Part of *payments on account and tangible assets in course of construction* should be included in so far as they relate to existing buildings and structures.

Link to other variables

Part of *Gross investment in tangible goods* (15 11 0).

Code: 15 14 0

Title: Gross investment in construction and alteration of buildings

Definition

This variable covers expenditure during the reference period on the construction or conversion of buildings. Purchases of new buildings that have never been used are included. Also included are all additions, alterations, improvements and renovations which prolong the service life or increase the productive capacity of buildings.

Included are permanent installations such as water supply, central heating, air conditioning, lighting, etc. as well as construction expenditure related to oil wells (drilling), operational mines, pipelines, power transmission lines, gas-pipes, railway lines, port installations, roads, bridges, viaducts, drains and other site improvements. Current maintenance costs are excluded.

Link to company accounts

Investment is not recorded in the balance sheet. However, the additions, disposals and transfers of all fixed assets as well as the value adjustments of these fixed assets are shown in the balance sheet or the notes to the accounts.

Gross investment in construction and alteration of buildings is not isolated in the list of tangible assets included in company accounts under *Fixed assets — tangible assets — land and buildings*. The parts relating to land and existing buildings and structures should be excluded from this. Part of *payments on account and tangible assets in course of construction* should be included in so far as they relate to existing construction and alteration of buildings.

Link to other variables

Part of *Gross investment in tangible goods* (15 11 0).

Code: 15 15 0

Title: **Gross investment in machinery and equipment**

Definition

This variable covers machinery (office machines etc.), special vehicles used on the premises, other machinery and equipment, all vehicles and boats used off the premises, i.e. motor cars, commercial vehicles and lorries as well as special vehicles of all types, boats, railway wagons, etc. acquired new or second hand during the reference period. Machinery and equipment acquired through restructurations (such as mergers, take-overs, break-ups, split-offs) are excluded. Also included are all additions, alterations, improvements and renovations which prolong the service life or increase the productive capacity of these capital goods. Current maintenance costs are excluded.

Link to company accounts

Investment is not recorded in the balance sheet. However, the additions, disposals and transfers of all fixed assets as well as the value adjustments of these fixed assets are shown in the balance sheet or the notes to the accounts.

Gross investment in machinery and equipment is included in the list of tangible assets included in company accounts under *Fixed assets — tangible assets — plant and machinery and other fixtures and fittings, tools and equipment*. Part of *payments on account and tangible assets in course of construction* should be included in so far as they relate to machinery and equipment.

Link to other variables

Part of *Gross investment in tangible goods* (15 11 0)

Code: 15 21 0

Title: **Sales of tangible investment goods**

Definition

Sales of tangible goods 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.

Link to company accounts

Sales of investment goods are not recorded in the balance sheet. However, the additions, disposals and transfers of all fixed assets are shown in the balance sheet or the notes to the accounts.

Tangible investment goods refers to assets listed in company accounts under *Fixed assets — tangible assets*.

Code: 15 31 0

Title: **Value of tangible goods acquired through financial leasing**

Definition

Under a financial lease the lessee acquires the right to use a durable good in exchange for rental payments over a predetermined and protracted term. If all risks and rewards of ownership are *de facto* though not *de*

jure, transferred from lessor to lessee, the lease is a financial one. In financial leasing, the leasing period covers all, or most of, the economic lifetime of the durable good. At the end of the leasing period the lessee often has the option to buy the good at a nominal price. The lessor's role is purely financial.

The value to be recorded corresponds to the market value of the good if it had been purchased. This value is in principle known in the contract or can be estimated by summing-up the part of the instalments that cover the capital reimbursement. The part of instalments corresponding to the interest payments are to be excluded.

This value should be recorded at the time when the good is delivered to the lessee.

Annual payments for assets used under financial leasing should be excluded. The value of goods used under leases other than financial ones should also be excluded.

Link to company accounts

Note: The value of tangible goods acquired through financial leasing is not referred to in the fourth Directive. However, some national accounting standards do permit these goods to be capitalised in the balance sheet.

Link to other variables

Note: The value of tangible goods acquired through financial leasing is not included in *Gross investment in tangible goods* (15 11 0).

Code: 16 11 0

Title: Number of persons employed

Definition

The number of persons employed is defined as the total number of persons who work in the observation unit (inclusive of working proprietors, partners working regularly in the unit and unpaid family workers), as well as persons who work outside the unit who belong to it and are paid by it (e.g. sales representatives, delivery personnel, repair and maintenance teams). It includes persons absent for a short period (e.g. sick leave, paid leave or special leave), and also those on strike, but not those absent for an indefinite period. It also includes part-time workers who are regarded as such under the laws of the country concerned and who are on the payroll, as well as seasonal workers, apprentices and home workers on the payroll.

The number of persons employed excludes manpower supplied to the unit by other enterprises, persons carrying out repair and maintenance work in the enquiry unit on behalf of other enterprises, as well as those on compulsory military service.

Unpaid family workers refer to persons who live with the proprietor of the unit and work regularly for the unit, but do not have a contract of service and do not receive a fixed sum for the work they perform. This is limited to those persons who are not included on the payroll of another unit as their principal occupation.

Note: In order to check the comparability of data, it is necessary to indicate whether voluntary workers have been included under this heading or not.

Link to company accounts

The number of persons employed is recorded in the notes on the company accounts (Article 43(8)).

Link to other variables

The number of persons employed may be broken down into the *number of employees* (16 13 0) and unpaid workers.

Code: 16 13 0

Title: Number of employees

Definition

The number of employees is defined as those persons who work for an employer and who have a contract of employment and receive compensation in the form of wages, salaries, fees, gratuities, piecework pay or remuneration in kind.

The relationship of employer to employee exists when there is an agreement, which may be formal or informal, between an enterprise and a person, normally entered into voluntarily by both parties, whereby the person works for the enterprise in return for remuneration in cash or in kind.

A worker is considered to be a wage or salary earner of a particular unit if he or she receives a wage or salary from the unit regardless of where the work is done (in or outside the production unit). A worker from a temporary employment agency is considered to be an employee of the temporary employment agency and not of the unit (customer) in which they work.

In particular the following are considered as employees:

- paid working proprietors,
- students who have a formal commitment whereby they contribute to the unit's process of production in return for remuneration and/or education services,
- employees engaged under a contract specifically designed to encourage the recruitment of unemployed persons,
- homeworkers if there is an explicit agreement that the homeworker is remunerated on the basis of the work done and they are included on the payroll.

The number of employees includes part-time workers, seasonal workers, persons on strike or on short-term leave, but excludes those persons on long-term leave.

The number of employees does not include voluntary workers.

The number of employees is calculated in the same manner as the number of persons employed, namely as the number of jobs and is measured as an annual average.

Link to other variables

Part of the *Number of persons employed* (16 11 0).

Many categories of employees are identified separately

- *Number of part-time employees* (16 13 1)
- *Number of apprentices* (16 13 2)
- *Number of homeworkers* (16 13 5)

Code: 16 13 1

Title: Number of part-time employees

Definition

This is a division of the number of employees calculated by reference to the number of hours worked per week for which they are paid; this number of hours is considered in relation to the length of what is considered to be a full-time working week in the Member State or the sector of the unit or the unit itself.

Part-time workers are persons whose usual hours of work are less than the normal working hours. This definition encompasses all forms of part-time work (half-day work, work for one, two or three days a week, etc.). This number may be established at the national, regional, industrial or unit level.

The number of employees may be broken down according to the weekly number of hours which they work. This number of hours is considered in relation to the length of what is regarded as a standard full-time working week in the Member State, region, industry or unit.

It should be noted that whereas the 'full-time employee' category is relatively homogeneous, the same cannot be said of the 'part-time employee' category since this can cover anything between 20 % or even less and 80 % or more of the normal working hours of the employing unit.

It is impossible to establish an exact distinction between part-time and full-time work due to variation in working practices between Member States and industries.

Part-time employees (duration of work less than the norm) and intermittent/seasonal employees (who may work full time but for a fixed short period, e.g. temporary workers, film crew, etc.) should not be confused.

Link to other variables

Part of *Number of employees* (16 13 0)

Code: 16 13 2

Title: Number of apprentices

Definition

All employees who do not participate fully in the production process of the unit because they are working under an apprentice's contract or because the fact that they are undertaking vocational training impinges significantly on their productivity are included in this variable.

Link to other variables

Part of *Number of employees* (16 13 0)

Code: 16 13 5

Title: Number of homeworkers

Definition

Homeworkers are a sub-division of persons employed of the observation unit who carry out their professional activity from their own home. Only homeworkers who appear on the payroll of the observation unit should be included.

Link to other variables

Part of *Number of employees* (16 13 0)

Code: 16 14 0

Title: Number of employees in full-time equivalent units

Definition

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.

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.

Link to other variables

The *Number of hours worked by employees* (16 15 0) or the *Number of part-time employees* (16 13 1) may be used in the conversion of the *Number of employees* (16 13 0) into full-time equivalents.

Code: 16 15 0

Title: Number of hours worked by employees

Definition

The total number of hours worked by employees represents the aggregate number of hours actually worked for the output of the observation unit during the reference period.

This variable excludes hours paid but not actually worked such as for annual leave, holidays and sick leave. It also excludes meal breaks and commuting between home and work.

Included are hours actually worked during normal working hours; hours worked in addition to those; time which is spent at the place of work on tasks such as preparing the site and time corresponding to short periods of rest at the work place.

If the exact number of hours actually worked is not known, it may be estimated on the basis of the theoretical number of working hours and the average rate of absences (sickness, maternity, etc.).

Link to other variables

The number of hours worked by employees may be used in the conversion of the *Number of employees* (16 13 0) into the *Number of employees in full-time equivalent units* (16 14 0).

Code: 17 32 0

Title: Number of retail stores

Definition

This is the total number of retail stores operated by the enterprise, either owned or rented. Stores are defined as fixed sales premises which the customers enter to make their purchases. Retail stores are to be classified within the groups 52.1–52.5 of NACE Rev. 1.

Link to other variables

Part of *Number of local units* (11 21 0)

Code: 17 33 0

Title: Category of sales space for retail stores engaged in retail trade

Definition

In addition to the total number of retail stores a breakdown by class of sales space is added.

These classes shall be used:

- less than 120 m²
- from 120 to 399 m²
- from 400 to 999 m²
- from 1 000 to 2 499 m²
- from 2 500 to 4 999 m²
- from 5 000 to 9 999 m²
- 10 000m² and more

Link to other variables

This is a breakdown of *Number of retail stores* (17 32 0)

Code: 17 33 1

Title: Sales space

Definition

Sales space is taken to mean the estimated floor area of that part of the premises devoted to selling and display, i.e.:

- the total space to which customers have access, including fitting rooms,
- counter space and window space,
- the space behind counters used by shop assistants.

Sales space does not include offices, storage and preparation rooms, workshops, staircases, cloakrooms and other amenity rooms.

Code: 17 34 0

Title: Number of fixed market stands and/or stalls

Definition

The characteristic covers the total number of fixed market stands and/or permanent stalls operated by an enterprise, either owned or rented. Contrary to stores, the customers do not usually enter the sales premises of the stands/stalls to make their purchases. Fixed market stands/stalls are to be classified as part of class 52.62 of NACE Rev. 1.

Code: 18 10 0

Title: Turnover from agriculture, forestry, fishing and industrial activities

Definition

The part of turnover derived from activities classified to Sections A to F of NACE Rev. 1.

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

Link to company accounts

Turnover from industrial activities cannot be isolated in company accounts. It is part of net turnover.

Link to other variables

Part of *turnover* (12 11 0)

Code: 18 11 0

Title: Turnover from the principal activity at the NACE Rev. 1 4-digit level.

Definition

The part of 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 on statistical units No 696/93 of 15 March 1993 on the statistical units for the observation and analysis of the production system in the Community⁽¹⁾.

Turnover derived from the sale of goods and services which have been subject to a subcontracting relationship is included. Turnover derived from the resale of goods and services purchased for resale in the same condition is excluded.

Link to company accounts

Turnover from the principal activity at the NACE Rev. 1 4-digit level cannot be isolated in company accounts. It is part of *net turnover*.

⁽¹⁾ OJ L 76, 30.3.1993, p. 1.

Link to other variables

Part of *turnover* (12 11 0)

Code: 18 12 0

Title: **Turnover from industrial activities**

Definition

The part of turnover derived from activities classified to Sections C to F of NACE Rev. 1.

Turnover derived from the sale of goods and services which have been subject to a subcontracting relationship is included. Turnover derived from the resale of goods and services purchased for resale in the same condition is excluded.

Link to company accounts

Turnover from industrial activities cannot be isolated in company accounts. It is part of *net turnover*.

Link to other variables

Part of *turnover* (12 11 0)

Part of *turnover from agriculture, forestry, fishing and industrial activities* (18 10 0)

Code: 18 12 1

Title: **Turnover from industrial activities excluding construction**

Definition

The part of turnover derived from activities classified to Sections C to E of NACE Rev. 1.

Turnover derived from the sale of goods and services which have been subject to a subcontracting relationship is included. Turnover derived from the resale of goods and services purchased for resale in the same condition is excluded.

Link to company accounts

Turnover from industrial activities excluding construction cannot be isolated in company accounts. It is part of net turnover.

Link to other variables

Part of *turnover* (12 11 0)

Part of *turnover from agriculture, forestry, fishing and industrial activities* (18 10 0)

Part of Turnover from industrial activities (18 12 0)

Code: 18 12 2

Title: **Turnover from construction activities**

Definition

The part of turnover derived from activities classified to Section F of NACE Rev. 1.

Turnover derived from the sale of goods and services which have been subject to a subcontracting relationship is included. Turnover derived from the resale of goods and services purchased for resale in the same condition is excluded.

Link to company accounts

Turnover from construction activities cannot be isolated in company accounts. It is part of *net turnover*.

Link to other variables

Part of *turnover* (12 11 0)

Part of *turnover from agriculture, forestry, fishing and industrial activities* (18 10 0)

Part of Turnover from industrial activities (18 12 0)

Code: 18 13 0

Title: Turnover from trading activities of purchase and resale

Definition

The part of turnover derived from the trading activities of purchase and resale 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.

Resales of this type 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 section G of NACE Rev. 1 (except the maintenance, repair and fee or contract based wholesaling groups 50.2, 50.4, 51.1 and 52.7).

Link to company accounts

Turnover from trading activities of purchase and resale may not be isolated in company accounts. It is part of *net turnover*.

Link to other variables

Part of *turnover* (12 11 0)

Code: 18 14 0

Title: Turnover from intermediary activities (agents)

Definition

The part of turnover derived from the intermediary activity of the unit. This corresponds to any commissions on purchases and sales made in the name and on behalf of third parties, and similar activities.

These activities are classified in group 51.1 of NACE Rev. 1.

Link to company accounts

Turnover from intermediary activities may not be isolated in company accounts. It is part of *net turnover*.

Link to other variables

Part of *turnover* (12 11 0)

Code: 18 15 0

Title: Turnover from service activities

Definition

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

This variable encompasses 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 Sections H to K and M to O and also to the maintenance and repair groups 50.2, 50.4 and 52.7 of Section G of NACE Rev. 1.

Link to company accounts

Turnover from service activities may not be isolated in company accounts. It is part of net turnover.

Link to other variables

Part of *turnover* (12 11 0)

Code: 18 16 0

Title: Turnover from trading and intermediary activities

Definition

The part of 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 Section G of NACE Rev. 1 (except the maintenance and repair groups 50.2, 50.4 and 52.7).

Link to company accounts

Turnover from trading and intermediary activities may not be isolated in company accounts. It is part of *net turnover*.

Link to other variables

Part of *turnover* (12 11 0)

Code: 18 31 0

Title: Turnover from building

Definition

The part of turnover derived from activities classified to Section F of NACE Rev. 1 and relating to constructions classified as buildings in the classification of types of constructions (CC).

Turnover derived from the sale of goods and services which have been subject to a subcontracting relationship is included. Turnover derived from the resale of goods and services purchased for resale in the same condition is excluded.

Link to company accounts

Turnover from building may not be isolated in company accounts. It is part of *net turnover*.

Link to other variables

Part of *turnover* (12 11 0)

Part of *turnover from agriculture, forestry, fishing and industrial activities* (18 10 0)

Part of *turnover from industrial activities* (18 12 0)

Part of *turnover from construction activities* (18 12 2)

Code: 18 32 0

Title: Turnover from civil engineering

Definition

The part of turnover derived from activities classified to Section F of NACE Rev. 1 and relating to constructions classified as civil engineering works in the classification of types of constructions (CC).

Turnover derived from the sale of goods and services which have been subject to a subcontracting relationship is included. Turnover derived from the resale of goods and services purchased for resale in the same condition is excluded.

Link to company accounts

Turnover from civil engineering may not be isolated in company accounts. It is part of *net turnover*.

Link to other variables

Part of *turnover* (12 11 0)

Part of *turnover from agriculture, forestry, fishing and industrial activities* (18 10 0)

Part of *turnover from industrial activities* (18 12 0)

Part of *turnover from construction activities* (18 12 2)

Code: 20 11 0

Title: Purchases of energy products (in value)

Definition

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.

Link to company accounts

Purchases of energy products cannot be isolated in company accounts. It is part of *Raw materials and consumables*.

Link to other variables

Part of *total purchases of goods and services* (13 11 0)

Code: 20 21 0 to 20 31 0

Title: Purchases of energy by product

- Purchases of hard coal
- Purchases of coke
- Purchases of patent fuels
- Purchases of gasoil
- Purchases of heavy fuel oil
- Purchases of other petroleum products
- Purchases of natural gas
- Purchases of derived gas
- Purchases of renewable energy sources
- Purchases of heat
- Purchases of electricity.

Link to company accounts

Purchases of individual energy products cannot be isolated in company accounts. They are part of *raw materials and consumables*.

Link to other variables

Part of *purchases of energy products* (20 11 0)

Code: 21 11 0

Title: **Investment in equipment and plant for pollution control and special anti-pollution accessories (mainly 'end-of-pipe' equipment)**

Definition

Investment expenditure resulting from actions and activities which have as their prime objective the prevention, reduction and elimination of pollution and any other degradation of the environment.

Actions and activities which have a favourable impact on the environment but which do not come under environmental protection are excluded. Hence, excluded from this field are activities which, while beneficial to the environment, primarily satisfy technical needs or the internal requirements for health and safety of the enterprise. This restriction applies in most cases to recycling activities classified under NACE 37.00 (recycling). Data collected for this industry should not be added to other NACE headings (see classification of environmental protection activities UNECE/Eurostat DOC/CES/822).

End-of-pipe equipment concerns additional technical installations for use in the context of environmental control. These installations operate independently of or are identifiable parts added to the production facilities, treat pollution that has been generated, prevent the emissions or spread of the pollutants or measure the level of pollution (monitoring). The investment is calculated by the purchase price or construction cost of the installation, including design and installation costs. The purchase of land necessary for the installation is also included. Expenditure made principally for the purpose of health and safety inside the workplace should be excluded.

These investments occur in activities such as the reduction, prevention or treatment of waste and waste water, the prevention and elimination or reduction of air emissions, the treatment and disposal of contaminated soil and ground water, the prevention or reduction of noise and vibration levels, the preservation of ecological entities and landscapes as well as the monitoring of the quality of the environmental media and waste.

Link to company accounts

Investment is not recorded in the balance sheet. However, the additions, disposals and transfers of all fixed assets as well as the value adjustments of these fixed assets are shown in the balance sheet or the notes to the accounts. Investment in equipment and plant for pollution control and special anti-pollution accessories is included, but not isolated in the list of tangible assets included in company accounts under *fixed assets — tangible assets*. The Advisory Accounting Forum has proposed that this information should be disclosed.

Link to other variables

Part of *gross investment in tangible goods* (15 11 0).

Code: 22 11 0

Title: **Total intra-mural R & D expenditure**

Definition

Research and experimental development comprise creative work undertaken on a systematic basis in order to increase the stock of knowledge, including knowledge of man, culture and society, and the use of this stock of knowledge to devise new applications.

Intra-mural expenditures are all expenditures for R & D (Research & Development) performed within the unit, regardless of the source of funds.

R & D must be distinguished from expenditures for a wide range of related activities. The following are therefore excluded from R & D expenditure:

- expenditures on education and training,
- expenditures on other scientific and technological activities (e.g. information services, testing and standardisation, feasibility studies, etc.),
- expenditures on other industrial activities (e.g. industrial innovations n.e.s.),
- expenditures on purely financing activities (other administration and other indirect supporting activities are included).

Intra-mural expenditures are valued at production cost and include all operating costs including the labour cost and capital expenditure.

Link to company accounts

Research and development expenditure may, depending upon national laws, be recorded in one of three places, movements in intangible assets, movements in tangible assets or operating expenditure.

If under national law it may be partly or completely capitalised the expenditure is included in the movement of the intangible assets included in company accounts under *fixed assets — intangible assets — costs of research and development*.

If under national law it is only partially capitalised or not capitalised at all, the current expenditure is part of *Raw materials and consumables, other external charges, staff costs and other operating charges* and the capital expenditure is included in the movement of the tangible assets included in company accounts under *Fixed assets — tangible assets*.

Code: 22 12 0

Title: Total number of R & D personnel

Definition

Research and experimental development comprise creative work undertaken on a systematic basis in order to increase the stock of knowledge, including knowledge of man, culture and society, and the use of this stock of knowledge to devise new applications.

All persons employed directly on Research & Development (R & D) should be counted, as well as those providing direct services such as R & D managers, administrators and clerical staff. Those persons providing an indirect service, such as canteen and security staff, should be excluded, even though their wages and salaries are included as an overhead in the measurement of expenditure.

R & D personnel must be distinguished from personnel for a wide range of related activities. The following are therefore excluded from R & D personnel:

- personnel employed on education and training,
- personnel employed on other scientific and technological activities (e.g. information services, testing and standardisation, feasibility studies, etc.),
- personnel employed on other industrial activities (e.g. industrial innovations n.e.s.),
- personnel employed on administration and other indirect supporting activities.

Link to company accounts

The total number of research and development personnel may not be isolated in company accounts. It is part of the number of persons employed which is recorded in the notes on the company accounts (Article 43 (8)).

Link to other variables

Part of the *number of persons employed* (16 11 0)

Code: 23 11 0

Title: Payments to subcontractors

Definition (for industry — Sections C to E of NACE Rev. 1)

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.

Link to company accounts

Payments to subcontractors are not necessarily treated separately in company accounting. They may be included in *other external charges* and *other operating costs*.

Link to other variables

Part of total purchases of goods and services (13 11 0).

Code: 25 11 1

Title: Percentage share of turnover to retail traders

Definition

The share of wholesale enterprises' turnover (Division 51 of NACE Rev. 1) accounted for by retail traders. This share corresponds to the traditional scheme producer → wholesaler → retailer → consumer. Note that the share shall be calculated on the basis of turnover from trading activities of purchase and resale (18 13 0).

Link to company accounts

Percentage share of turnover to retail traders may be isolated in company accounts. It is part of net turnover.

Link to other variables

Part of *Turnover* (12 11 0)

Part of *Turnover from trading activities of purchase and resale* (18 13 0)

Note: This variable forms together with (25 11 2), professional users and (25 11 3) final consumers an exhaustive breakdown of *turnover from trading activities of purchase and resale* (18 13 0).

Code: 25 11 2

Title: Percentage share of turnover to professional users (wholesalers, others)

Definition

The share of wholesale enterprise' turnover (Division 51 of NACE Rev. 1) accounted for by professional users (businesses, institutions, government bodies, etc.) and wholesalers. Sales to retailers and final consumers are excluded. The wholesalers may form a complex distribution network involving several wholesalers prior to the final user.

Note that the share of turnover shall be calculated on the basis of turnover from trading activities of purchase and resale (18 13 0).

Link to company accounts

Percentage share of turnover to professional users may not be isolated in company accounts. It is part of *net turnover*.

Link to other variables

Part of *turnover* (12 11 0)

Part of *turnover from trading activities of purchase and resale* (18 13 0)

Note: This variable forms together with (25 11 1), retail traders and (25 11 3) final consumers an exhaustive breakdown of *turnover from trading activities of purchase and resale* (18 13 0).

Code: 25 11 3

Title: Percentage share of turnover to final consumers

Definition

The share of wholesale enterprises' turnover (Division 51 of NACE Rev. 1) accounted for by final consumers. This corresponds to a secondary activity of the wholesalers, acting in a retail capacity.

Note that the share of turnover shall be calculated on the basis of turnover from trading activities of purchase and resale (18 13 0).

Link to company accounts

Percentage share of turnover to final consumers may not be isolated in company accounts. It is part of *net turnover*.

Link to other variables

Part of *turnover* (12 11 0)

Part of *turnover from trading activities of purchase and resale* (18 13 0)

Note: This variable forms together with (25 11 1), retail traders and (25 11 2) professional users an exhaustive breakdown of *turnover from trading activities of purchase and resale* (18 13 0).

Code: 25 21 1

Title: Percentage share of purchases from wholesalers and purchasing groups

Definition

This characteristic, as well as describing the supply network of retail trade, is an approximation made by the retailer to assess the share of direct purchases from wholesalers and through purchasing groups.

Note that the share of purchases shall be calculated on the basis of purchases of goods and services purchased for resale in the same condition as received (13 12 0).

Link to company accounts

Percentage share of purchases from wholesalers and purchasing groups may not be isolated in company accounts. It is a part of *raw materials and consumables, other external charges and other operating charges*.

Link to other variables

Part of *total purchases of goods and services* (13 11 0).

Part of *purchases of goods and services purchased for resale in the same condition as received* (13 12 0).

Note that the shares of purchases from wholesalers and purchasing groups (25 21 1) and producers (25 21 2) may not correspond to the total purchases for resale (13 12 0). The first two variables do not include e.g. purchases from retailers and purchases of used goods from professional/private users.

Code: 25 21 2

Title: Percentage share of purchases from producers

Definition

This characteristic, as well as 25 21 1, describes the supply network of retail trade. It is an approximation made by the retailer to assess the share of direct purchases from producers.

Note that the share of purchases shall be calculated on the basis of purchases of goods and services purchased for resale in the same condition as received (13 12 0).

Link to company accounts

Percentage share of purchases from producers may not be isolated in company accounts. It is a part of *raw materials and consumables, other external charges and other operating charges*.

Link to other variables

Part of *total purchases of goods and services* (13 11 0).

Part of purchases of goods and services purchased for resale in the same condition as received (13 12 0).

Note that the shares of purchases from wholesalers and purchasing groups (25 21 1) and producers (25 21 2) may not correspond to the total purchases for resale (13 12 0). The first two variables do not include e.g. purchases from retailers and purchases of used goods from professional/private users.

COMMISSION REGULATION (EC) No 2701/98

of 17 December 1998

concerning the series of data to be produced for structural business statistics

(Text with EEA relevance)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC, Euratom) No 58/97 of 20 December 1996⁽¹⁾ concerning structural business statistics, and in particular Article 12(ii), (v), and (vii) thereof,

Whereas Council Regulation (EC, Euratom) No 58/97 established a common framework for the production of Community statistics on the structure, activity, competitiveness and performance of businesses in the Community;

Whereas it is necessary to specify the frequency for the compilation of the multi-yearly structural business statistics; whereas it is necessary to specify the first reference year for the compilation of the preliminary results for structural business statistics; whereas it is necessary to specify the breakdown of the results for the production of structural business statistics;

Whereas the envisaged measures are in accordance with the opinion of the Statistical Programme Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The frequency for the compilation of multi-yearly characteristics, the breakdowns of results and the first reference year for the compilation of the preliminary results referred to in Articles 4, 8 and 9 of Regulation (EC, Euratom) No 58/97 are specified in the series of data in the Annex to this Regulation.

Article 2

1. Member States shall produce these series for the data concerning the 1999 reference year and subsequent years.
2. Member States shall also produce these series for data concerning the 1995, 1996, 1997 and 1998 reference years where this corresponds to existing national practices.

Article 3

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Communities*.

⁽¹⁾ OJ L 14, 17.1.1997, p. 1.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 17 December 1998.

For the Commission
Yves-Thibault de SILGUY
Member of the Commission

ANNEX

SERIES OF DATA

INDUSTRY, CONSTRUCTION, SERVICES AND TRADE

Summary table

Series code	Title
1A	Annual enterprise statistics
1B	Annual enterprise statistics by size class
1C	Annual regional statistics
1D	Preliminary results

Annual enterprise statistics listed in Annex 1, section 4, paragraphs 3 and 4 of Regulation (EC, Euratom) No 58/97.

Series 1A

Series name	Annual enterprise statistics
First reference year	1995
Frequency	Annual
Activity coverage	NACE Rev.1, sections C—K, except groups 65.1 and 65.2, class 66.02 and division 67
Characteristics	Characteristic in Annex 1, section 4, paragraph 3: 11 11 0 Number of enterprises Characteristics in Annex 1, section 4, paragraph 4: 12 11 0 Turnover⁽¹⁾ 12 12 0 Production value 12 14 0 Value added at basic prices (optional) 12 15 0 Value added at factor cost 13 11 0 Total purchases of goods and services 13 12 0 Purchases of goods and services for resale in the same condition as received⁽²⁾ 13 31 0 Personnel costs 15 11 0 Gross investment in tangible goods⁽²⁾ 16 11 0 Number of persons employed 16 13 0 Number of employees⁽²⁾
Level of activity breakdown	Level of the regroupings of activities listed in section 9 of Annex 1

⁽¹⁾ For Classes 66.01 and 66.03: gross premiums written.

⁽²⁾ For Classes 66.01 and 66.03: not to be provided.

Series 1B

Series name	Annual enterprise statistics by size class
First reference year	1995
Frequency	Annual
Activity coverage	NACE Rev. 1, sections C—K, except group 65.1 and 65.2, class 66.02 and division 67
Characteristics	Characteristic of Annex 1, section 4, paragraph 3: 11 11 0 Number of enterprises Characteristics in Annex 1 section 4 paragraph 4: 12 11 0 Turnover ⁽¹⁾ 12 15 0 Value added at factor cost ⁽¹⁾ 15 11 0 Gross investment in tangible goods (optional) 16 11 0 Number of persons employed ⁽¹⁾
Level of activity breakdown	Section C—G of NACE Rev. 1: three-digit level (group) Sections H, I, K: level of the regroupings of activities listed in section 9 of Annex 1
Level of size class breakdown	For sections C—F: Number of persons employed: 1—9, 10—19, 20—49, 50—99, 100—249, 250—499, 500—999, 1 000 + For section G: Number of persons employed: 1, 2—4, 5—9, 10—19, 20—49, 50—99, 100—249, 250—499, 500—999, 1 000 + For sections H, I, K: Number of persons employed: 1—4, 5—9, 10—19, 20—49, 50—99, 100—249, 250—499, 500—999, 1 000 + For Classes 66.01 and 66.03: Gross premiums written (in million ECU): < 5, 5—50, 51—250, 251—500, 501—1 000, 1 000 +

⁽¹⁾ For the Classes 66.01 and 66.03: not to be provided.

Annual regional statistics listed in Annex 1, section 4, paragraphs 3 and 5 of Regulation (EC, Euratom) No 58/97.

Series 1C

Series name	Annual regional statistics
First reference year	1995
Frequency	Annual
Activity coverage	NACE Rev. 1, sections C—K, except section J
Characteristics	Characteristic of Annex 1, section 4, paragraph 3: 11 21 0 Number of local units Characteristics in Annex 1, section 4, paragraph 5: 13 32 0 Wages and salaries 15 11 0 Gross investment in tangible goods (optional) 16 11 0 Number of persons employed

Level of activity breakdown	NACE Rev. 1 two-digit level (division)
Level of regional breakdown	NUTS 2

Annual preliminary results listed in Annex 1, section 8 of Regulation (EC, Euratom) No 58/97.

Series 1D

Series name	Preliminary results
First reference year	1996
Frequency	Annual
Activity coverage	NACE Rev. 1, sections C—K except section J
Characteristics	Characteristics of Annex 1, section 8: 12 11 0 Turnover 16 11 0 Number of persons employed
Level of activity breakdown	Sections C—G of NACE Rev. 1: three-digit level (groups) Sections H, I, K: level of the regroupings of activities listed in section 9 of Annex 1

Preliminary results shall be transmitted within 10 months from the end of the calendar year of the reference period.

INDUSTRY

Summary table

Series code	Title
2A	Annual enterprise statistics
2B	Environmental protection expenditure
2C	Annual enterprise statistics by type of ownership
2D	Annual enterprise statistics by size class
2E	Annual KAU statistics
2F	Annual regional statistics
2H	Multi-yearly enterprise statistics — Employment
2J	Multi-yearly enterprise statistics — Intangible investment and subcontracting
2K	Multi-yearly enterprise statistics — Subcontracting by size class
2L	Multi-yearly enterprise statistics — Purchases of energy products
2N	Enterprise preliminary results

Annual enterprise statistics listed in Annex 2, section 4, paragraphs 2 and 3 of Regulation (EC, Euratom) No 58/97.

Series 2A

Series name	Annual enterprise statistics
First reference year	1995
Frequency	Annual
Activity coverage	NACE Rev. 1, sections C—E
Characteristics	Characteristics of Annex 2, section 4, paragraph 2: 11 11 0 Number of enterprises 11 12 0 Number of births of enterprises 11 13 0 Number of deaths of enterprises Characteristics in Annex 2, section 4, paragraph 3: 12 11 0 Turnover 12 12 0 Production value 12 13 0 Gross margin on goods for resale 12 14 0 Value added at basic prices (optional) 12 15 0 Value added at factor cost 12 17 0 Gross operating surplus 13 11 0 Total purchases of goods and services 13 12 0 Purchases of goods and services for resale in the same condition as received 13 13 1 Payments for agency workers 13 21 3 Change in stocks of finished products and work in progress manufactured by the unit 13 32 0 Wages and salaries 13 33 0 Social security costs 13 41 1 Payments for long-term rental and operational leasing 15 12 0 Gross investment in land 15 13 0 Gross investment in existing buildings and structures 15 14 0 Gross investment in construction and alteration of buildings 15 15 0 Gross investment in machinery and equipment 15 21 0 Sales of tangible investment goods 15 31 0 Value of tangible goods acquired through financial leasing 16 11 0 Number of persons employed 16 13 0 Number of employees 16 13 1 Number of part-time employees 16 13 2 Number of apprentices 16 14 0 Number of employees in full-time equivalent units 16 15 0 Number of hours worked by employees 18 11 0 Turnover from the principal activity at the NACE Rev. 1 four-digit level 18 12 0 Turnover from industrial activities 18 16 0 Turnover from trading activities of purchase and resale and intermediary activities (agents) 18 15 0 Turnover from service activities 20 11 0 Purchases of energy products 22 11 0 Total intra-mural R&D expenditure 22 12 0 Total number of R&D personnel
Level of activity breakdown	NACE Rev. 1, four-digit level (class).

Series 2B

Series name	Environmental protection expenditure
First reference year	1995
Frequency	Annual
Activity coverage	NACE Rev. 1, sections C—E (except for division 37)
Characteristics	Characteristic in Annex 2, section 4, paragraph 3: 21 11 0 Investment in equipment and plant for pollution control, and special anti-pollution accessories (mainly end-of-pipe equipment)
Level of activity breakdown	NACE Rev. 1: section C, sub-section DA, sub-sections DB + DC, sub-section DD, sub-section DE, sub-section DF, sub-sections DG + DH, sub-section DI, division 27, division 28 + sub-sections DK + DL + DM + division 36, division 40, division 41
Level of size class breakdown	Number of persons employed: 1—49, 50—249, 250—499, 500—999, 1 000 +

Series 2C

Series name	Annual enterprise statistics by type of ownership
First reference year	1995
Frequency	Annual
Activity coverage	NACE Rev. 1, sections C—E
Characteristics	Characteristic in Annex 2, section 4, paragraph 2: 11 11 0 Number of enterprises Characteristics in Annex 2, section 4, paragraph 3: 12 11 0 Turnover 12 12 0 Production value 12 14 0 Value added at basic prices (optional) 12 15 0 Value added at factor cost 13 11 0 Total purchases of goods and service 13 32 0 Wages and salaries 13 33 0 Social security costs 16 11 0 Number of persons employed 16 13 0 Number of employees 22 11 0 Total intra-mural R&D expenditure 22 12 0 Total number of R&D personnel
Level of activity breakdown	NACE Rev. 1, three-digit level (group).
Type of ownership breakdown	Breakdown into public enterprises and private enterprises according to Commission Directive (EEC) 80/723 ⁽¹⁾

⁽¹⁾ OJ L 195, 29.7.1980, p. 35.

Series 2D

Series name	Annual enterprise statistics by size class
First reference year	1995
Frequency	Annual
Activity coverage	NACE Rev. 1, sections C—E
Characteristics	Characteristic in Annex 2, section 4, paragraph 2: 11 11 0 Number of enterprises Characteristics in Annex 2, section 4, paragraph 3: 12 11 0 Turnover 12 12 0 Production value 12 14 0 Value added at basic prices (optional) 12 15 0 Value added at factor cost 13 11 0 Total purchases of goods and service 13 32 0 Wages and salaries 13 33 0 Social security costs 16 11 0 Number of persons employed 16 13 0 Number of employees 16 15 0 Number of hours worked by employees 22 11 0 Total intra-mural R&D expenditure (optional for size classes below 50 persons employed) 22 12 0 Total number of R&D personnel (optional for size classes below 50 persons employed)
Level of activity breakdown	NACE Rev. 1, three-digit level (group)
Level of size class breakdown	Number of persons employed: 1—9, 10—19, 20—49, 50—99, 100—249, 250—499, 500—999, 1 000 +

Annual KAU statistics listed in Annex 2, section 4, paragraphs 2 and 6 of Regulation (EC, Euratom) No 58/97.

Series 2E

Series name	Annual KAU statistics
First reference year	1995
Frequency	Annual
Activity coverage	NACE Rev. 1, sections C—E
Characteristics	Characteristic of Annex 2, section 4, paragraph 2: 11 31 0 Number of kind-of-activity units Characteristics in Annex 2, section 4, paragraph 6: 12 11 0 Turnover 12 12 0 Production value

Characteristics (<i>cont'd</i>)	13 32 0 Wages and salaries
	15 11 0 Gross investment in tangible goods
	16 11 0 Number of persons employed
Level of activity breakdown	NACE Rev. 1, four-digit level (class)

Annual regional statistics listed in Annex 2, section 4, paragraphs 2 and 5 of Regulation (EC, Euratom) No 58/97.

Series 2F

Series name	Annual regional statistics
First reference year	1995
Frequency	Annual
Activity coverage	NACE Rev. 1, sections C—E
Characteristics	Characteristic of Annex 2, section 4, paragraph 2: 11 21 0 Number of local units Characteristics in Annex 2, section 4, paragraph 5: 13 32 0 Wages and salaries 15 11 0 Gross investment in tangible goods 16 11 0 Number of persons employed
Level of activity breakdown	NACE Rev. 1, two-digit level (division)
Level of regional breakdown	NUTS 2

Multi-yearly enterprise statistics listed in Annex 2, section 4, paragraph 4 of Regulation (EC, Euratom) No 58/97.

Series 2H

Series name	Multi-yearly enterprise statistics — Employment
First reference year	2000
Frequency	Four yearly
Activity coverage	Divisions 17, 18, 19, 21, 22, 25, 28, 31, 32 and 36 of NACE Rev. 1
Characteristic	Characteristic of Annex 2, section 4, paragraph 4: 16 13 5 Number of homeworkers
Level of activity breakdown	NACE Rev. 1, four-digit level (class)

Series 2J

Series name	Multi-yearly enterprise statistics — Intangible investment and subcontracting
First reference year	1997 for characteristics 15 42 0, 15 44 1 and 15 44 2 1999 for characteristic 23 11 0
Frequency	Three yearly
Activity coverage	NACE Rev. 1, sections C—E
Characteristics	Characteristics of Annex 2, section 4, paragraph 4: 15 42 0 Gross investment in concessions, patents, licences and trade marks and similar rights 15 44 1 Investment in purchased software 15 44 2 Investment in software produced by the unit (optional) 23 11 0 Payments to subcontractors
Level of activity breakdown	NACE Rev. 1, four-digit level (class)

Series 2K (optional)

Series name	Multi-yearly enterprise statistics — Subcontracting by size class
First reference year	1999
Frequency	Three yearly
Activity coverage	NACE Rev. 1, sections C—E
Characteristics	Characteristics of Annex 2, section 4, paragraph 4: 23 11 0 Payments to subcontractors
Level of activity breakdown	NACE Rev. 1, three-digit level (group).
Level of size class breakdown	Number of persons employed: 1—9, 10—49, 50—249, 250—499, 500 +

Series 2L

Series name	Multi-yearly enterprise statistics — Purchases of energy products
First reference year	1997
Frequency	Two yearly
Activity coverage	NACE Rev. 1, sections C—D

Characteristics	Characteristics of Annex 2, section 4, paragraph 4: 20 21 0 Purchases of hard coal (in value) 20 22 0 Purchases of coke (in value) 20 23 0 Purchases of patent fuels (in value) 20 24 0 Purchases of gasoil (in value) 20 25 0 Purchases of heavy fuel oil (in value) 20 26 0 Purchases of other petroleum products (in value) 20 27 0 Purchases of natural gas (in value) 20 28 0 Purchases of derived gas (in value) 20 29 0 Purchases of renewable energy sources (in value) 20 30 0 Purchases of heat (in value) 20 31 0 Purchases of electricity (in value)
Level of activity breakdown	NACE Rev. 1, four-digit level (class)

Annual preliminary results listed in Annex 2, section 8 of Regulation (EC, Euratom) No 58/97.

Series 2N

Series name	Enterprise preliminary results
First reference year	1996
Frequency	Annual
Activity coverage	NACE Rev. 1, sections C—E
Characteristics	Characteristics of Annex 2, section 8: 11 11 0 Number of enterprises 12 11 0 Turnover 12 12 0 Production value 13 11 0 Total purchases of goods and services 13 32 0 Wages and salaries 15 11 0 Gross investment in tangible goods 16 11 0 Number of persons employed
Level of activity breakdown	NACE Rev. 1, three-digit level (group)

Preliminary results shall be transmitted within 10 months from the end of the calendar year of the reference period.

DISTRIBUTIVE TRADES

Summary table

Series code	Title
3A	Preliminary results
3B	Annual enterprise statistics
3C	Annual enterprise statistics by size class
3D	Multi-yearly enterprise statistics
3E	Annual regional statistics
3F	Multi-yearly regional statistics

Annual preliminary results listed in Annex 3, section 8, paragraph 2 of Regulation (EC, Euratom) No 58/97.

Series 3A

Series name	Preliminary results
First reference year	1996
Frequency	Annual
Activity coverage	NACE Rev. 1, section G
Characteristics	12 11 0 Turnover 16 11 0 Number of persons employed
Level of activity breakdown	NACE Rev. 1, three-digit level (group)

Preliminary results shall be transmitted within 10 months from the end of the calendar year of the reference period.

Annual enterprise statistics listed in Annex 3, section 4, paragraphs 2 and 3 of Regulation (EC, Euratom) No 58/97.

Series 3B

Series name	Annual enterprise statistics
First reference year	1995
Frequency	Annual
Activity coverage	NACE Rev. 1, section G
Characteristics	Demographic data 11 11 0 Number of enterprises Accounting data 12 11 0 Turnover 12 12 0 Production value 12 13 0 Gross margin on goods for resale 12 14 0 Value added at basic prices (optional) 12 15 0 Value added at factor cost 12 17 0 Gross operating surplus 13 11 0 Total purchases of goods and services 13 12 0 Purchases of goods and services for resale in the same condition as received 13 21 0 Change in stocks of goods and services 13 21 1 Change in stocks of goods and services purchased for resale in the same condition as received 13 31 0 Personnel costs 13 32 0 Wages and salaries

Characteristics (<i>cont'd</i>)	Data relating to the capital account 15 11 0 Gross investment in tangible goods 15 12 0 Gross investment in land 15 13 0 Gross investment in existing buildings and structures 15 14 0 Gross investment in construction and alteration of buildings 15 15 0 Gross investment in machinery and equipment 15 21 0 Sales of tangible investment goods 15 31 0 Value of tangible goods acquired through financial leasing Data on employment 16 11 0 Number of persons employed 16 13 0 Number of employees 16 13 1 Number of part-time employees Breakdown of turnover by type of activity 18 10 0 Turnover from agriculture, forestry, fishing and industrial activities 18 13 0 Turnover from trading activities of purchase and resale 18 14 0 Turnover from intermediary activities (agents) 18 15 0 Turnover from service activities
Level of activity breakdown	NACE Rev. 1, four-digit level (class)

Series 3C

Series name	Annual enterprise statistics by size class
First reference year	1995
Frequency	Annual
Activity coverage	NACE Rev. 1, section G
Characteristics	11 11 0 Number of enterprises 12 11 0 Turnover 12 15 0 Value added at factor cost 15 11 0 Gross investment in tangible goods (optional) 16 11 0 Number of persons employed
Level of activity breakdown	NACE Rev. 1, three-digit level (group)
Level of size class breakdowns	Number of persons employed: 1, 2–4, 5–9, 10–19, 20–49, 50–99, 100–249, 250–499, 500–999, 1 000 + Annual turnover in million ECU: 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

Multi-yearly enterprise statistics listed in Annex 3, section 4, paragraph 4 of Regulation (EC, Euratom) No 58/97.

Series 3D

Series name	Multi-yearly enterprise statistics
First reference year	1997 for division 52 1998 for division 51 2000 for division 50

Frequency	Five yearly
Activity coverage	NACE Rev. 1, section G
Characteristics	Information on operating costs other than personnel costs 13 41 0 Operating costs linked to buildings and equipment (optional) 13 42 0 Cost of selling (optional) 13 43 0 Other operating costs (optional) Information on forms of trading by enterprises (division 52 only) 17 32 0 Number of retail stores 17 33 0 Category of sales space for retail stores engaged in retail trade Category of sales space shall be broken down according to the information below: Less than 120 m² 120—399 m² 400—999 m² 1 000—2 499 m² 2 500—4 999 m² 5 000—9 999 m² 10 000 m² and more 17 34 0 Number of fixed market stands and/or stalls Breakdown of turnover by product type 18 21 0 Breakdown of turnover by product (according to section G of CPA) Information on types of supplier and types of customer Percentage share of turnover by customer type (division 51 only), specifically: 25 11 1 Resale traders: retail traders (optional) 25 11 2 Professional users (wholesalers, others) (optional) 25 11 3 Final consumers (retail trade activity) (optional) Percentage share of purchases by type of supplier (division 52 only), specifically: 25 21 1 Wholesalers, purchasing groups (optional) 25 21 2 Producers (optional)
Level of activity breakdown	NACE Rev. 1, four-digit level (class)

Annual regional statistics listed in Annex 3, section 4, paragraphs 2 and 5 of Regulation (EC, Euratom) No 58/97.

Series 3E

Series name	Annual regional statistics
First reference year	1995
Frequency	Annual
Activity coverage	NACE Rev. 1, section G
Characteristics	11 21 0 Number of local units 13 32 0 Wages and salaries 15 11 0 Gross investment in tangible goods (optional) 16 11 0 Number of persons employed

Level of activity breakdown	NACE Rev. 1, three-digit level (group)
Level of regional breakdown	NUTS 2

Multi-yearly regional statistics listed in Annex 3, section 4, paragraphs 2 and 6 of Regulation (EC, Euratom) No 58/97.

Series 3F

Series name	Multi-yearly regional statistics
First reference year	1999
Frequency	Five yearly
Activity coverage	NACE Rev. 1, section G
Characteristics	11 21 0 Number of local units (divisions 50 and 52 only) ⁽¹⁾ 12 11 0 Turnover (divisions 50 and 52 only) 17 33 1 Sales space (division 52 only)
Level of activity breakdown	NACE Rev. 1, three-digit level (group)
Level of regional breakdown	NUTS 2

⁽¹⁾ Data for 11 21 0 number of local units need only be given here if the number is lower than in series 3E annual regional statistics, in other words if only local units dependent on enterprises classified in section G of NACE Rev.1 are included (Annex 3, section 7, paragraph 4).

CONSTRUCTION

Summary table

Series code	Title
4A	Annual enterprise statistics
4C	Annual enterprise statistics by type of ownership
4D	Annual enterprise statistics by size class
4E	Annual KAU statistics
4F	Annual regional statistics
4H	Multi-yearly enterprise statistics — Employment
4J	Multi-yearly enterprise statistics — Intangible investment and subcontracting
4K	Multi-yearly enterprise statistics — Subcontracting by size class
4L	Multi-yearly enterprise statistics — Purchases of energy products
4N	Enterprise preliminary results

Annual enterprise statistics listed in Annex 4, section 4, paragraphs 2 and 3 of Regulation (EC, Euratom) No 58/97.

Series 4A

Series name	Annual enterprise statistics
First reference year	1995
Frequency	Annual
Activity coverage	NACE Rev. 1, section F
Characteristics	Characteristics of Annex 4, section 4, paragraph 2: 11 11 0 Number of enterprises 11 12 0 Number of births of enterprises 11 13 0 Number of deaths of enterprises Characteristics in Annex 4, section 4, paragraph 3: 12 11 0 Turnover 12 12 0 Production value 12 13 0 Gross margin on goods for resale (optional for groups 451 and 452) 12 14 0 Value added at basic prices (optional) 12 15 0 Value added at factor cost 12 17 0 Gross operating surplus 13 11 0 Total purchases of goods and services 13 12 0 Purchases of goods and services for resale in the same condition as received (optional for groups 451 and 452) 13 13 1 Payments for agency workers 13 21 3 Change in stocks of finished goods and work in progress manufactured by the unit 13 32 0 Wages and salaries 13 33 0 Social security costs 13 41 1 Payments for long-term rental and operational leasing of goods 15 12 0 Gross investment in land 15 13 0 Gross investment in existing buildings and structures 15 14 0 Gross investment in construction and alteration of buildings 15 15 0 Gross investment in machinery and equipment 15 21 0 Sales of tangible investment goods 15 31 0 Value of tangible goods acquired through financial leasing 16 11 0 Number of persons employed 16 13 0 Number of employees 16 14 0 Number of employees in full-time equivalent units 16 15 0 Number of hours worked by employees 18 11 0 Turnover from the principal activity at the NACE Rev. 1, four-digit level 18 21 1 Turnover from industrial activities excluding construction 18 12 2 Turnover from construction activities 18 16 0 Turnover from trading and intermediary activities (agents) 18 15 0 Turnover from service activities 18 31 0 Turnover from building (groups 451 and 452 only) 18 32 0 Turnover from civil engineering (groups 451 and 452 only) 20 11 0 Purchases of energy products 22 11 0 Total intra-mural R&D expenditure 22 12 0 Total number of R&D personnel
Level of activity breakdown	NACE Rev. 1, two-digit level (division) for characteristics 22 11 0 and 22 12 0 NACE Rev. 1, four-digit level (class) for all other characteristics

Series 4C

Series name	Annual enterprise statistics by type of ownership
First reference year	1995
Frequency	Annual
Activity coverage	NACE Rev. 1, section F
Characteristics	Characteristic in Annex 4, section 4, paragraph 2: 11 11 0 Number of enterprises Characteristics in Annex 4, section 4, paragraph 3: 12 11 0 Turnover 12 12 0 Production value 12 14 0 Value added at basic prices (optional) 12 15 0 Value added at factor cost 13 11 0 Total purchases of goods and service 13 32 0 Wages and salaries 13 33 0 Social security costs 16 11 0 Number of persons employed 16 13 0 Number of employees
Level of activity breakdown	NACE Rev. 1, three-digit level (Group)
Type of ownership breakdown	Breakdown into public enterprises and private enterprises according to Commission Directive 80/723/EEC

Series 4D

Series name	Annual enterprise statistics by size class
First reference year	1995
Frequency	Annual
Activity coverage	NACE Rev. 1, section F
Characteristics	Characteristic in Annex 4, section 4, paragraph 2: 11 11 0 Number of enterprises Characteristics in Annex 4, section 4, paragraph 3: 12 11 0 Turnover 12 12 0 Production value 12 14 0 Value added at basic prices (optional) 12 15 0 Value added at factor cost 13 11 0 Total purchases of goods and service 13 32 0 Wages and salaries 13 33 0 Social security costs 16 11 0 Number of persons employed 16 13 0 Number of employees 16 15 0 Number of hours worked by employees

Level of activity breakdown	NACE Rev. 1, three-digit level (group)
Level of size class breakdown	Number of persons employed: 1—9, 10—19, 20—49, 50—99, 100—249, 250—499, 500—999, 1 000 +

Annual KAU statistics listed in Annex 4, section 4, paragraphs 2 and 6 of Regulation (EC, Euratom) No 58/97.

Series 4E

Series name	Annual KAU statistics
First reference year	1995
Frequency	Annual
Activity coverage	NACE Rev. 1, section F
Characteristics	Characteristics in Annex 4, section 4, paragraph 6: 12 11 0 Turnover 12 12 0 Production value 13 32 0 Wages and salaries 15 11 0 Gross investment in tangible goods 16 11 0 Number of persons employed
Level of activity breakdown	NACE Rev. 1, four-digit level (class)

Annual regional statistics listed in Annex 4, section 4, paragraphs 2 and 5 of Regulation (EC, Euratom) No 58/97.

Series 4F

Series name	Annual regional statistics
First reference year	1995
Frequency	Annual
Activity coverage	NACE Rev. 1, section F
Characteristics	Characteristic of Annex 4, section 4, paragraph 2: 11 21 0 Number of local units Characteristics in Annex 4, section 4, paragraph 5: 13 32 0 Wages and salaries 15 11 0 Gross investment in tangible goods (optional) 16 11 0 Number of persons employed

Level of activity breakdown	NACE Rev. 1, two-digit level (division)
Level of regional breakdown	NUTS 2

Multi-yearly enterprise statistics listed in Annex 4, section 4, paragraph 4 of Regulation (EC, Euratom) No 58/97.

Series 4H

Series name	Multi-yearly enterprise statistics — Employment
First reference year	1998
Frequency	Four yearly
Activity coverage	NACE Rev. 1, section F
Characteristic	Characteristic of Annex 4, section 4, paragraph 4: 16 13 1 Number of part-time employees 16 13 2 Number of apprentices
Level of activity breakdown	NACE Rev. 1, four-digit level (class)

Series 4J

Series name	Multi-yearly enterprise statistics — Intangible investment and subcontracting
First reference year	1997 for characteristics 15 42 0, 15 44 1 and 15 44 2 1999 for characteristics 23 11 0 and 23 12 0
Frequency	Three yearly
Activity coverage	NACE Rev. 1, section F
Characteristics	Characteristics of Annex 4, section 4, paragraph 4: 15 42 0 Gross investment in concessions, patents, licences and trade marks and similar rights (optional) 15 44 1 Investment in purchased software 15 44 2 Investment in software produced by the unit (optional) 23 11 0 Payments to subcontractors 23 12 0 Income from subcontracting
Level of activity breakdown	NACE Rev. 1, three-digit (group) for characteristics 15 42 0, 15 44 1 and 15 44 2 NACE Rev. 1, four-digit level (class) for characteristics 23 11 0 and 23 12 0

Series 4K

Series name	Multi-yearly enterprise statistics — Subcontracting by size class
First reference year	1999
Frequency	Three yearly
Activity coverage	NACE Rev. 1, section F
Characteristics	Characteristics of Annex 4, section 4, paragraph 4: 23 11 0 Payments to subcontractors 23 12 0 Income from subcontracting
Level of activity breakdown	NACE Rev. 1: three-digit level (group)
Level of size class breakdown	Number of persons employed: 1—9, 10—49, 50—249, 250—499, 500 +

Series 4L

Series name	Multi-yearly enterprise statistics — Purchases of energy products
First reference year	1997
Frequency	Two yearly
Activity coverage	NACE Rev. 1, section F
Characteristics	Characteristics of Annex 4, section 4, paragraph 4: 20 21 0 Purchases of hard coal (in value) (optional) 20 22 0 Purchases of coke (in value) (optional) 20 23 0 Purchases of patent fuels (in value) (optional) 20 24 0 Purchases of gasoil (in value) (optional) 20 25 0 Purchases of heavy fuel oil (in value) (optional) 20 26 0 Purchases of other petroleum products (in value) (optional) 20 27 0 Purchases of natural gas (in value) (optional) 20 28 0 Purchases of derived gas (in value) (optional) 20 29 0 Purchases of renewable energy sources (in value) (optional) 20 30 0 Purchases of heat (in value) (optional) 20 31 0 Purchases of electricity (in value) (optional)
Level of activity breakdown	NACE Rev. 1, four-digit level (class)

Annual preliminary results listed in Annex 4, section 8, of Regulation (EC, Euratom) No 58/97.

Series 4N

Series name	Enterprise preliminary results
First reference year	1996
Frequency	Annual

Activity coverage	NACE Rev. 1, section F
Characteristics	Characteristics of Annex 4, section 8: 11 11 0 Number of enterprises 12 11 0 Turnover 12 12 0 Production value 13 11 0 Total purchases of goods and services 13 32 0 Wages and salaries 15 11 0 Gross investment in tangible goods 16 11 0 Number of persons employed
Level of activity breakdown	NACE Rev. 1, three-digit level (group)

Preliminary results shall be transmitted within 10 months from the end of the calendar year of the reference period.

COMMISSION REGULATION (EC) No 2702/98**of 17 December 1998****concerning the technical format for the transmission of structural business statistics**

(Text with EEA relevance)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC, Euratom) No 58/97 of 20 December 1996⁽¹⁾ concerning structural business statistics, and in particular Article 12(viii) thereof,

Whereas Council Regulation (EC, Euratom) No 58/97 established a common framework for the production of Community statistics on the structure, activity, competitiveness and performance of businesses in the Community;

Whereas it is necessary to specify the technical format for the transmission of structural business statistics;

Whereas the envisaged measures are in accordance with the opinion of the Statistical Programme Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The technical format referred to in Article 9 of Regulation (EC, Euratom) No 58/97 concerning structural business statistics is defined in the Annex to this Regulation.

Article 2

Member States shall apply this format for the data concerning the 1996 reference year and subsequent years.

*Article 3*This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Communities*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 17 December 1998.

For the Commission
Yves-Thibault de SILGUY
Member of the Commission

⁽¹⁾ OJ L 14, 17.1.1997, p. 1.

ANNEX

TECHNICAL FORMAT

1. The form of the data

The data is sent as a set of records of which a large part describes the characteristics of the data (country, year, economic activity, etc.). The data itself is a number which can be linked to flags and explanatory footnotes used for example to describe aggregations of NACE codes. Confidential data should be sent with the true value being recorded in the value field and a flag indicating the nature of the confidential data being added to the record.

In order to be precise about the nature of the data, it is necessary to distinguish the following special cases:

- *data equal to zero* (coded '0'): real values of zero only,
- *confidential data* (coded 'x'): indicates data which the Member State does not transmit to Eurostat because the data is confidential,
- *missing data* (coded 'm'): this is data which is currently missing but the Member State intends to supply when available,
- *data not available*: this is data which is not collected in a Member State. In this case the corresponding record is not sent.

By default, if an entire dimension (a variable, a NUTS code, a NACE code, etc.) is not collected then the corresponding records will not exist except for those which are missing because they form part of a regrouping of NACE codes. This is why it is important to distinguish data which is really missing by supplying a record (one per missing item) in which the data value is coded as 'm', and data which is really equal to zero by supplying the corresponding records in which the data value is set to 0.

2. Record structure

Records are made up of fields of *variable length* separated by semi-colons (;). The maximum expected length is shown in the table for information. In order from left to right they are:

Field	Type	Maximum length	Values
Series	A	2	1A, 1B, 2C, 3A, 4A, 4B, etc. Alphanumeric code of the series (see list below)
Year	A	4	Year in four characters e.g. 1995 for 1995
Territorial unit	A	6	Corresponds to the country code for national series or to the NUTS 95 code of the region for regional series. NUTS 95 is the new nomenclature put in place in June 1995
Size class	A	2	Code for the size class (see list below)
Economic activity	A	4	NACE Rev 1 code: e.g. the manufacture of bicycles is coded 3542, the manufacture of furniture is 36.1, transport via railways is coded 601

Field	Type	Maximum length	Values
Form of ownership or FATS identification	A	2	A code distinguishing public and private enterprises (only used in industry and construction) or a code identifying the data collection method for foreign affiliates trade statistics — FATS — and the sort of FATS (only used in services) (see list below)
Location of ownership — FATS	A	2	Code for FATS corresponding to the country where ownership or control is located (only used in services)
Variable	A	5	Variable code. The codes laid down in the SBS Regulation have 5 characters (see list below)
Data value	A	12	Numeric value of the data (negative values are preceded by a minus sign) expressed as a whole number without decimal places. An 'X' should be used if the data is not sent to Eurostat because the data is confidential and an 'M' should be used if the data is not sent because it is missing
Quality flag	A	1	R: revised data, M: updated data, P: provisional data
Confidentiality flag	A	1	A, B, C, D: indicates that the data is confidential and the reason for that confidentiality (see list below). A blank space indicates non-confidential data
Dominance	N	3	A numeric value less than or equal to 100. This indicates the percentage dominance of one or two enterprises which dominate the data and make it confidential. The value is rounded to the nearest whole number: e.g. 90.3 becomes 90, 94.50 becomes 95. This field is blank for non-confidential data. This field is only used when the confidentiality flags B or C are used in the previous field
Aggregation of NACE codes	A	40	Label explaining that the data corresponds to an aggregation of several NACE codes. For example, 31.1 = 31.2 + 31.3 + 31.4
Breakdown of products	A	6	Corresponds to CPA code (only used in distributive trades)
Turnover size classes	A	2	Codes for the turnover size classes (only used in distributive trades) (see list below)
Sales area size classes	A	2	Codes for the sales area size classes (only used in distributive trades) (see list below)
Units of data values (optional)	A	4	Optional field with codes for indicating if non-standard units have been used (see list below)

NB: A = Alphanumeric, N = Numeric

This format may be converted into a fixed format by using the maximum length of each field and right justifying the contents of each field preceded by blanks.

3. Description of the fields

3.1. *The type of series*

Series type	Code
Annual enterprise statistics (all sectors)	1A
Annual enterprise statistics by size class (all sectors)	1B
Annual regional statistics (all sectors)	1C
Preliminary results (all sectors)	1D
Sectoral pilot studies (sections M to O)	1E
Pilot studies on characteristics (all sectors)	1F
Pilot studies on foreign affiliates trade statistics (services)	1G
Annual enterprise statistics (industry)	2A
Environmental protection expenditure (industry)	2B
Annual enterprise statistics by type of ownership (industry)	2C
Annual enterprise statistics by size class (industry)	2D
Annual KAU statistics (industry)	2E
Annual regional statistics (industry)	2F
Multi-yearly employment statistics (industry)	2H
Multi-yearly intangible investment and subcontracting statistics (industry)	2J
Multi-yearly subcontracting statistics by size class (industry)	2K
Multi-yearly statistics on the purchase of energy products (industry)	2L
Preliminary results (industry)	2N
Pilot studies on characteristics (industry)	2P
Preliminary results (distributive trades)	3A
Annual enterprise statistics (distributive trades)	3B
Annual enterprise statistics by size class (distributive trades)	3C
Multi-yearly enterprise statistics (distributive trades)	3D
Annual regional statistics (distributive trades)	3E
Multi-yearly regional statistics (distributive trades)	3F
Annual enterprise statistics (construction)	4A
Annual enterprise statistics by type of ownership (construction)	4C
Annual enterprise statistics by size class (construction)	4D
Annual KAU statistics (construction)	4E
Annual regional statistics (construction)	4F
Multi-yearly employment statistics (construction)	4H
Multi-yearly intangible investment and subcontracting statistics (construction)	4J
Multi-yearly subcontracting statistics by size class (construction)	4K
Multi-yearly statistics on the purchase of energy products (construction)	4L
Preliminary results (construction)	4N
Pilot studies (construction)	4P

3.2. Territorial unit

This code corresponds to the country for national series or to the region for regional series (series 1C, 2F, 3E, 3F, 4F). It is based on the NUTS 95 code. For regions, two characters are added to the two characters for the country (see NUTS 95).

Country	Code
Belgium	BE
Denmark	DK
Germany	DE
Greece	GR
Spain	ES
France	FR
Ireland	IE
Italy	IT
Luxembourg	LU
The Netherlands	NL
Austria	AT
Portugal	PT
Finland	FI
Sweden	SE
The United Kingdom	UK
Iceland	IS
Liechtenstein	LI
Norway	NO
Switzerland	CH

3.3. Size classes

Each size class corresponds to a code. Most series cover all size categories and hence code 30 is the most appropriate.

All codes from 01 up to 53 refer to the number of persons employed. Codes 80 to 85 refer to gross premiums written.

Employment size class	Code
0	01
1—9	02
0—9	03
10—19	04
0—19	05
1—19	06
20—49	07
50—99	08
20—99	09
10—99	10
100—249	11
100—199	12
200—249	13
250—499	14
200—499	15
100—499	16
500—999	17

Employment size class	Code
1 000—1 999	18
2 000—4 999	19
1 000—4 999	20
5 000 +	21
1 000 +	22
500 +	23
250 +	24
100 +	25
20 +	26
10 +	27
Total	30
0—2	40
1—2	41
3—9	42
3—19	43
200 +	44
1	45
2	46
3—4	47
5—9	48
1—49	49
10—49	50
2—4	51
50—249	52
1—4	53

Size class by gross premiums written (million ECU)	Code
< 5	80
5—50	81
51—250	82
251—500	83
501—1 000	84
1 000 +	85

3.4. *Economic activity*

This field is used for the NACE Rev.1 heading. A number of standard aggregates are foreseen by the SBS Regulation and should be coded as follows.

Economic activity standard aggregates	Code
55.1 + 55.2	55A
55.3 + 55.4 + 55.5	55B
60.21 + 60.22 + 60.23	602A
63.1 + 63.2 + 63.4	63A
71.1 + 71.2	71A
74.11 + 74.12 + 74.14 + 74.15	741A
74.2 + 74.3	74A

Non-standard aggregates should be indicated in the 'Aggregation of NACE codes field'.

3.5. *Form of ownership or FATS identification*

This field is used either for breakdowns according to form of ownership (only used in industry and construction) or FATS identification (only used in services). There are no series that breakdown by both classifications.

The requirements concerning the breakdown of characteristics following the location of ownership or control (FATS) are part of Annex 1, section 10, paragraph 3 of Regulation (EC, Euratom) No 58/97. Thus data collection is subject to testing.

The data concern a breakdown of totals by the country or geographical region where ownership or control is located. Three pieces of information are required:

- the method used for the collection: ultimate beneficial owner or 'first shot' information,
- the kind of FATS: inward/resident FATS or outward FATS,
- the country where ownership or control is located or for outward FATS where, for example, turnover is generated or employment is located.

Form of ownership (or FATS identification)	Code
Form of ownership: all	00
Form of ownership: public	10
Form of ownership: private	20
FATS identification: ultimate beneficial owner (UBO) data on inward FATS	30
FATS identification: 'First shot' data on inward FATS	40
FATS identification: ultimate beneficial owner (UBO) data on outward FATS	50
FATS identification: 'First shot' data on outward FATS	60

3.6. *Location of ownership — FATS*

Only used in services.

The codes to be used are those also used for balance of payments statistics (the same as the above codes in section 3.2). Country codes and other area codes (an incomplete list) are shown at the end of this format.

3.7. *Variable*

Variable title	Code
Number of enterprises	11110
Number of births of enterprises	11120
Number of deaths of enterprises	11130
Number of local units	11210
Number of kind-of- activity units	11310
Turnover	12110
Production value	12120
Gross margin on goods for resale	12130

Variable title	Code
Value added at basic prices	12140
<i>Value added at market prices</i>	12141
Value added at factor cost	12150
Income from ordinary activities	12160
Gross operating surplus	12170
Financial surplus	12180
Gross ordinary surplus	12190
Profit or loss for the year	12200
Total purchases of goods and services	13110
Purchases of goods and services purchased for resale in the same conditions as received	13120
<i>Other purchases of goods and services</i>	13130
Payments for agency workers	13131
Change in stocks of goods and services	13210
Change in stocks of goods and services purchased for resale in the same condition as received	13211
<i>Change in stocks of raw materials and consumables</i>	13212
Change in stocks of finished products and work in progress manufactured by the unit	13213
Personnel costs	13310
Wages and salaries	13320
Social security costs	13330
Operating costs linked to buildings and equipment	13410
Payments for long-term rental and operational leasing of goods	13411
Cost of selling	13420
Other operating costs	13430
Turnover from intra-Community deliveries of goods and services	14110
Turnover from extra-Community exports of goods and services	14120
<i>Turnover from non-domestic sales</i>	14130
<i>Turnover from domestic sales</i>	14140
Intra-Community acquisitions of goods and services	14210
Extra-Community imports of goods and services	14220
<i>Non-domestic purchases of goods and services</i>	14230
<i>Domestic purchases of goods and services</i>	14240
Gross investment in tangible goods	15110
Gross investment in land	15120
<i>Gross investment in buildings, structures, construction and alterations</i>	15119
Gross investment in existing buildings and structures	15130
Gross investment in construction and alteration of buildings	15140
Gross investment in machinery and equipment	15150
Sales of tangible investment goods	15210

Variable title	Code
<i>Net investment in tangible goods</i>	15250
Value of tangible goods acquired through financial leasing	15310
Acquisitions of intangible fixed assets	15410
Gross investment in concessions	15420
Marketing expenditure	15430
Gross investment in software	15440
Investment in purchased software	15441
Investment in software purchased by the unit	15442
Purchases of shares and participating interests	15610
Sales of shares and participating interests	15620
<i>Net purchases of shares and participating interests</i>	15650
Number of persons employed	16110
<i>Number of unpaid persons employed</i>	16120
Number of employees	16130
Number of part-time employees	16131
Number of apprentices	16132
Number of homeworkers	16135
Number of employees in full-time equivalent units	16140
Number of hours worked by employees	16150
Number of enterprises having an association or cooperation agreement with other enterprises	17110
Information on forms of trading by enterprises	17310
Number of retail stores	17320
Category of sales space for retail stores engaged in retail trade	17330
Sales space	17331
Number of fixed market stands and/or stalls	17340
Turnover from agriculture, forestry, fishing and industrial activities	18100
Turnover from the principal activity at the NACE Rev.1 four-digit level	18110
Turnover from industrial activities	18120
— Turnover from industrial activities excluding construction	18121
— Turnover from construction	18122
Turnover from trading activities of purchase and resale	18130
Turnover from intermediary activities (agents)	18140
Turnover from services activities	18150
Turnover from trading activities of purchase and resale and intermediary activities (agents)	18160
Breakdown of turnover by product (according to Section G of the CPA)	18210
— Turnover from building	18310
— Turnover from civil engineering	18320

Variable title	Code
Purchases of energy products (in value)	20110
Purchases of hard coal (in value)	20210
Purchases of coke (in value)	20220
Purchases of patent fuels (in value)	20230
Purchases of gasoil (in value)	20240
Purchases of heavy fuel oil (in value)	20250
Purchases of other petroleum products (in value)	20260
Purchases of natural gas (in value)	20270
Purchases of derived gas (in value)	20280
Purchases of renewable energy sources (in value)	20290
Purchases of heat (in value)	20300
Purchases of electricity (in value)	20310
Investment in equipment and plant for pollution control	21110
Investment in equipment and plant linked to cleaner technology ('integrated technology')	21120
Total current expenditure on environmental protection	21140
Total intra-mural R & D expenditure	22110
Total number of R & D personnel	22120
Payments to subcontractors	23110
Income from subcontracting	23120
Percentage share of turnover to resale traders: retail traders	25111
Percentage share of turnover to professional users (wholesalers, others)	25112
Percentage share of turnover to final consumers (retail trade activity)	25113
Percentage share of purchases from wholesalers, purchasing groups	25211
percentage share of purchases from producers	25212
<i>Gross value added per person employed (labour productivity)</i>	91110
<i>Gross value added per unit labour cost (wage-adjusted labour productivity)</i>	91120
<i>Gross value added per employee</i>	91130
<i>Gross value added per employee FTE</i>	91140
<i>Gross value added per hour worked by employees</i>	91150
<i>Labour cost per employee (unit labour cost)</i>	91210
<i>Labour cost per employee FTE</i>	91220
<i>Labour cost per hour worked by employees</i>	91230
<i>Share of employers' social charges as a percentage of wages and salaries</i>	91310

Variable titel	Code
<i>Gross operating surplus/turnover (gross operating rate)</i>	92110
<i>Turnover from non-domestic sales as a share of turnover</i>	93110
<i>Turnover from domestic sales as a share of turnover</i>	93120
<i>Non-domestic purchases as a share of total purchases</i>	93210
<i>Domestic purchases as a share of total purchases</i>	93220
<i>Share of principal activity in turnover (degree of specialisation)</i>	94110
<i>Share of value added in manufacturing total</i>	94210
<i>Share of value added in industry total</i>	94220
<i>Share of employment in manufacturing total</i>	94310
<i>Share of employment in industry total</i>	94320
<i>Ratio of stocks of finished products and work in progress to production value</i>	94410
<i>Share of R & D expenditure in value added</i>	95110
<i>Share of R & D employment in the number of persons employed</i>	95120
<i>Share of environmental protection investment in total tangible investment</i>	95210
<i>Share of environmental protection expenditure in total purchases of goods and services and labour cost</i>	95220

3.8. Data value

Monetary data is expressed in thousands of national currency units except for:

- Ireland: data is given in units (IEP),
- Spain, Greece and Italy : data is given in millions of national currency units.

In order to be precise about the nature of the data, it is necessary to distinguish the following cases:

- *data equal to zero* (coded '0'): real values of zero only,
- *confidential data* (coded 'X'): indicates data which the Member State does not transmit to Eurostat because the data is confidential. A flag should also be used to indicate that the data is missing due to confidentiality (see 3.10 below),
- *missing data* (coded 'm'): this is data which is currently missing but the Member State intends to supply when available,
- *data not available*: this is data, which is not collected in a Member State. In this case the corresponding record is not sent.

By default, if an entire dimension (a variable, a NUTS code, a NACE code, etc.) is not collected then the corresponding records will not exist excepts for those which are missing because they form part of a regrouping of NACE codes. This is why it is important to distinguish data which is really missing by supplying a record (one per missing item) in which the data value is coded as 'm'.

3.9. Quality flag

Data type	Code
Revised data	R
Updated data	M
Provisional data	P

Revised data refers to data which are sent for a second (or more) time and are corrections of data which have been previously sent. Updated data concerns data which was not previously available and was coded as missing in the data value field (see 3.8) but has since become available. The flag indicating provisional data should be used in order to indicate that it is likely that the data being transmitted may be corrected.

3.10. Confidentiality

Member States are asked to clearly indicate confidential data using the flags listed below.

Countries which cannot send confidential data are asked to set the value to 'x' (see 3.8) and to indicate using a flag that the data is missing due to confidentiality.

Reason for confidentiality	Flag
Too few enterprises	A
One enterprise dominates the data	B
Two enterprises dominate the data	C
Confidential data due to secondary confidentiality	D

3.11. Turnover size classes

The size classes below are measured in million ECU.

Turnover size class	Code
0—1	01
1—2	02
2—4	03
4—5	04
5—10	05
10—20	06
20—50	07
50—200	08
200—1 000	09
1 000 +	10
2—5	11
200 +	12

3.12. Sales area size classes

Sales area size class	Code
less than 120 m ²	01
120—399 m ²	02
400—999 m ²	03
1 000—2 499 m ²	04
2 500—4 999 m ²	05
5 000—9 999 m ²	06
10 000 and more m ²	07

3.13. Units of data values

This field is optional and allows Member States to specify which units have been used for the data values used in the data transmission. The correct implementation of section 3.8 makes it unnecessary to use this field.

Units	Code
Units	UNIT
Thousands	1 000
Millions	MIO
National currency in units	NC
National currency in thousands	KNC
National currency in millions	MNC
Ecu in units	ECU
Ecu in thousands	KECU
Ecu in millions	MECU
Square metre	m ²
Index	INDX
%	PCT

4. Examples of records

Example 1: *Aggregation of NACE-codes*

Series 2A data for 1995 for Germany. The NACE code 231 contains the aggregation of codes 231 + 232 + 233 for variable 16 11 0: number of persons employed. It is not confidential.

2A;1995;DE;30;231;;;16110;2700;M;;;231 = 231 + 232 + 233;

Example 2: *Confidential data: too few enterprises*

Total wages and salaries (DEM 12 124 million) for the manufacture of iron and steel (NACE 271) in 1995 in the region of Fribourg (series C) is confidential because there are too few enterprises. This is revised data.

2C;1995;DE13;30;271;;;13320;12124000;R;A;;;;

Example 3: *Confidential data: dominance by one enterprise*

The number of persons employed (2 700) in France in 1996 for enterprises of 250 to 499 employees for NACE 141 is confidential. One enterprise dominates the data and represents 92 % of employment. This is provisional data.

2D;1996;FR;14;141;;;16110;2700;P;B;92;;

Example 4: *Size class data: sales area in retail trade*

The turnover of the retail sale of foods (NACE Rev.1 52.2) in Luxembourg in 1996 for a sales space of 120 to 399 m² was LUF 1 000 million. It is updated data.

3C;1996;LU;30;522;;;12110;1000000;M;;;;;02

Example 5: *Inward FATS in road freight transport*

In 1995 the number of enterprises (code 11110) in the Netherlands in road freight transport owned or controlled by an enterprise in the USA, following the concept of ultimate beneficial ownership (UBO), is 4. The data is provisional. It concerns Annex 1 data and the specification on the data value is added.

1G;1995;NL;30;6024;30;US;11110;4;P;;;UNIT

5. Type of magnetic media

In order to facilitate reading the data, the data must be supplied on 3,5" diskette.

6. Other methods

Upon written request Eurostat can provide Member States with electronic questionnaires for the service sectors using Microsoft Excel. The request should be made well in advance of the planned date of data delivery.

INCOMPLETE EXAMPLE SET OF CODINGS FOR FAT STATISTICS

Codings to be used are those used for balance of payments statistics⁽¹⁾

Name	Code
Albania	AL
Andorra	AD
Argentina	AR
Aruba	AW
Australia	AU
Austria	AT
Bahamas	BS
Belgium	BE
Bosnia and Herzegovina	BA
Brazil	BR
Bulgaria	BG
Canada	CA
Chile	CL
China	CN
Croatia	HR
Cyprus	CY
Czech Republic	CZ
Denmark	DK
Finland	FI
France	FR
Germany	DE
Greece	GR
Hong Kong	HK
Hungary	HU
Iceland	IS
India	IN
Indonesia	ID
Ireland	IE
Israel	IL
Italy	IT
Japan	JP
Korea, Republic of (South Korea)	KR
Latvia	LV
Liechtenstein	LI
Lithuania	LT
Luxembourg	LU
Netherlands	NL
Netherlands Antilles	AN
New Zealand	NZ
Norway	NO
Poland	PL

Name	Code
Portugal	PT
Republic of South Africa	ZA
Romania	RO
Russia	RU
Saudi Arabia	SA
Singapore	SG
Slovakia	SK
Slovenia	SI
Spain	ES
Sweden	SE
Switzerland	CH
Taiwan	TW
Turkey	TR
Ukraine	UA
United Kingdom	UK
United States of America	US

⁽¹⁾ Except for the United Kingdom for which the code 'UK' is to be used instead of GB.

Name	Code	Type
Africa	E4	GEO
African ACP countries	B6	ECO
African, Caribbean and Pacific countries (Lomé Convention)	B5	ECO
America	E7	GEO
American Oceania	F9	GEO
Asia	F2	GEO
Asia-Pacific economic cooperation	D1	ECO
Asian NICs of the second wave of industrialisation	C1	ECO
Australia, Oceania and other territories	F7	GEO
Australian Oceania	F8	GEO
Baltic countries	E3	GEO
Belgo-Luxembourg Economic Union	A3	ECO
Caribbean ACP countries	B7	ECO
Central American countries	E9	GEO
Central and South African countries	E6	GEO
Commonwealth of Independent States	C6	ECO
Core newly industrialised countries	B9	ECO
Countries from the Association of South-East Asian Nations	B3	ECO
Countries from Central and Eastern Europe	A9	ECO
Countries from Mashreq	C8	ECO
EUR12 (intra EUR12)	A2	ECO
EUR15 (intra EUR15)	D2	ECO
Europe	E1	GEO

Name	Code	Type
European countries not EU or EFTA	E2	GEO
European Economic Area	A6	ECO
European Free Trade Association	A5	ECO
Extra EUR12	A4	ECO
Extra EUR12 not allocated	Z4	ECO
Extra EUR15	D4	ECO
Extra EUR15 not allocated	Z8	ECO
French Franc zone	C5	ECO
Gulf Arabian Countries	F4	GEO
Intra EUR12 not allocated	Z2	ECO
Intra EUR15 not allocated	Z6	ECO
Latin America	B2	ECO
Latin American NICs of the second wave of industrialisation	C2	ECO
Maghreb countries	C7	ECO
Mediterranean Basin countries	C3	ECO
Mercosur (Southern Cone Common Market)	C9	ECO
Near and Middle East countries	F3	GEO
New Zealand Oceania	G1	GEO
North African countries	E5	GEO
North American countries	E8	GEO
North American Free Trade Association	B1	ECO
OECD countries	A8	ECO
Offshore financial centres	C4	ECO
Organisation of Petroleum Exporting Countries	B4	ECO
Other Asian countries	F6	GEO
Other Near and Middle East countries	F5	GEO
Pacific ACP countries	B8	ECO
Polar regions	G2	GEO
South American countries	F1	GEO
World (all entities)	A1	ECO
World not allocated	Z1	ECO