



**COUNCIL OF
THE EUROPEAN UNION**

Brussels, 15 March 2013

7211/13

**Interinstitutional File:
2010/0374 (COD)**

**CODEC 513
STATIS 24
ECOFIN 177
UEM 39
PE 112**

INFORMATION NOTE

from: General Secretariat
to: Permanent Representatives Committee / Council

Subject: Proposal for a Regulation of the European Parliament and of the Council on the European system of national and regional accounts in the European Union (Text with EEA relevance)
– Outcome of the European Parliament's first reading (Strasbourg, 11 to 14 March 2013)

I. INTRODUCTION

In accordance with the provisions of Article 294 of the TFEU and the joint declaration on practical arrangements for the codecision procedure¹, a number of informal contacts have taken place between the Council, the European Parliament and the Commission with a view to reaching an agreement on this dossier at first reading, thereby avoiding the need for second reading and conciliation.

¹ OJ C 145, 30.6.2007, p.5

In this context, the rapporteur, Ms. Sharon BOWLES (ALDE, UK) presented one compromise amendment (amendment 45) to the proposal for a Regulation, on behalf of the Committee on Economic and Monetary Affairs. This amendment had been agreed during the informal contacts referred to above.

II. VOTE

When it voted on 13 March 2013, the plenary adopted the compromise amendment to the proposal for a Regulation. The Commission's proposal as thus amended constitutes the Parliament's first-reading position which is contained in its legislative resolution as set out in the Annex hereto¹. The Parliament's position reflects what had been previously agreed between the institutions. The Council should therefore be in a position to approve the Parliament's position. The act would then be adopted in the wording which corresponds to the Parliament's position.

¹ The version of the Parliament's position in the legislative resolution has been marked up to indicate the changes made by the amendments to the Commission's proposal. Additions to the Commission's text are highlighted in *bold and italics*. The symbol "■" indicates deleted text.

System of national and regional accounts *I**

European Parliament legislative resolution of 13 March 2013 on the proposal for a regulation of the European Parliament and of the Council on the European system of national and regional accounts in the European Union (COM(2010)0774 – C7-0010/2011 – 2010/0374(COD))

(Ordinary legislative procedure: first reading)

The European Parliament,

- having regard to the Commission proposal to Parliament and the Council (COM(2010)0774),
 - having regard to Article 294(2) and Article 338(1) of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C7-0010/2011),
 - having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
 - having regard to the opinion of the European Central Bank of 19 May 2011¹,
 - having regard to the undertaking given by the Council representative by letter of 19 December 2012 to approve Parliament's position, in accordance with Article 294(4) of the Treaty on the Functioning of the European Union,
 - having regard to Rule 55 of its Rules of Procedure,
 - having regard to the report of the Committee on Economic and Monetary Affairs and the opinion of the Committee on Regional Development (A7-0076/2012),
1. Adopts its position at first reading hereinafter set out;
 2. Calls on the Commission to refer the matter to Parliament again if it intends to amend its proposal substantially or replace it with another text;
 3. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

¹ OJ C 203, 9.7.2011, p. 3.

P7_TC1-COD(2010)0374

Position of the European Parliament adopted at first reading 13 March 2013 with a view to the adoption of Regulation (EU) No .../2013 of the European Parliament and of the Council on the European system of national and regional accounts in the European Union

(Text with EEA relevance)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 338(1) thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Central Bank¹,

Acting in accordance with the ordinary legislative procedure²,

¹ OJ C 203, 9.7.2011, p. 3.

² Position of the European Parliament of 13 March 2013.

Whereas:

- (1) ***Policy-making in the Union and*** monitoring of the economies of the Member States and of the economic and monetary union (EMU) require comparable, up-to-date and reliable information on the structure of the economy and the ***development of*** the economic situation of each Member State or region.
- (2) The Commission should play a part in the monitoring of the economies of the Member States and of ***the*** EMU and, in particular, report regularly to the Council on the progress made by ■ Member States in fulfilling their obligations relating to ***the*** EMU.

- (3) *Citizens of the* Union need economic accounts as a basic tool for analysing the economic situation of a Member State or region. For the sake of comparability, such accounts should be drawn up on the basis of a single set of principles that are not open to differing interpretations. *The information provided should be as precise, complete and timely as possible in order to ensure maximum transparency for all sectors.*
- (4) The Commission should use aggregates of national *and regional* accounts for Union administrative purposes and, in particular, budgetary calculations.
- (5) In 1970 an administrative document entitled 'European System of Integrated Economic Accounts' (ESA) was published, covering the field governed by this Regulation. That document was drawn up solely by the Statistical Office of the European Communities on its responsibility alone and was the outcome of several years' work, by that office together with Member States' national statistical institutes, aimed at devising a system of national accounts to meet the requirements of the European Communities' economic and social policy. It constituted the Community version of the United Nations System of National Accounts which had been used by the Communities up to that time. In order to update the original text a second edition of the document was published in 1979¹.

¹ Commission (Eurostat): "European System of Integrated Economic Accounts (ESA)", second edition, Statistical Office of *the* European Communities, Luxembourg, 1979.

- (6) Council Regulation (EC) No 2223/96 of 25 June 1996 on the European system of national and regional accounts in the Community¹ set up a system of national accounts to meet the requirements of the economic, social and regional policy of the *Community*. That system was broadly consistent with the then *new* System of National Accounts *which was* adopted by the United Nations Statistical Commission in February 1993 (1993 SNA) so that the results in all member countries of the United Nations would be internationally comparable.
- (7) The 1993 SNA was updated in the form of a new System of National Accounts (2008 SNA) adopted by the United Nations Statistical Commission in February 2009 in order to bring national accounts more into line with the new economic environment, advances in methodological research, and the needs of users.
- (8) There is a need to revise the European System of Accounts set up by Regulation (EC) No 2223/96 (the ESA 95) in order to take into account the developments in the SNA so that the revised European System of Accounts, as established by this Regulation, constitutes a version of the 2008 SNA that is adapted to the structures of the Member States' economies, and so that the data of the Union are comparable with those compiled by its main international partners.

¹ OJ L 310, 30.11.1996, p. 1.

- (9) *For the purpose of setting up environmental economic accounts as satellite accounts to the revised European System of Accounts, Regulation (EU) No 691/2011 of the European Parliament and of the Council of 6 July 2011 on European environmental economic accounts¹ established a common framework for the collection, compilation, transmission and evaluation of European environmental economic accounts.*
- (10) *In the case of environmental and social accounts, the Communication from the Commission to the Council and the European Parliament of 20 August 2009 entitled "GDP and beyond - Measuring progress in a changing world" should also be fully taken into account. There is a need to vigorously pursue methodological studies and data tests in particular on issues related to "GDP and beyond" and the Europe 2020 strategy with the aim of developing a more comprehensive measurement approach for wellbeing and progress in order to support the promotion of smart, sustainable and inclusive growth. In this context, the issues of environmental externalities and social inequalities should be addressed. The issue of productivity changes should also be taken into account. This should allow data that complement GDP aggregates to be made available as soon as possible. The Commission should present in 2013, to the European Parliament and to the Council, a follow-up Communication on "GDP and beyond" and, if appropriate, legislative proposals in 2014. Data on national and regional accounts should be seen as one means by which to pursue those aims.*

¹ *OJ L 192, 22.7.2011, p. 1.*

- (11) *The possible use of new, automated and real-time collection methods should be explored.*
- (12) The revised European System of Accounts set up by this Regulation (ESA 2010) includes a methodology, and a transmission programme which defines the accounts and tables that are to be provided by all Member States according to specified deadlines. The Commission should make those accounts and tables available to users on specific dates ***and, where relevant, according to a pre-announced release calendar***, particularly with regard to monitoring economic convergence and achieving close coordination of the Member States' economic policies.
- (13) *A user-oriented approach to publishing data should be adopted, thus providing accessible and useful information to Union citizens and other stakeholders.*
- (14) The ESA 2010 is gradually to replace all other systems as a reference framework of common standards, definitions, classifications and accounting rules for drawing up the accounts of the Member States for the purposes of the Union, so that results that are comparable between the Member States can be obtained.

- (15) In accordance with Regulation (EC) No 1059/2003 of the European Parliament and of the Council of 26 May 2003 on the establishment of a common classification of territorial units for statistics (NUTS)¹, all Member States' statistics that are transmitted to the Commission and that are to be broken down by territorial units should use the ***nomenclature of territorial units for statistics (NUTS)***. Consequently, in order to establish comparable regional statistics, the territorial units should be defined in accordance with the NUTS classification.
- (16) ***The transmission of data by the Member States, including the transmission of confidential data, is governed by the rules set out in Regulation (EC) No 223/2009 of the European Parliament and of the Council of 11 March 2009 on European statistics². Accordingly, measures that are taken in accordance with this Regulation should, therefore, also ensure the protection of confidential data and that no unlawful disclosure or non-statistical use occurs when European statistics are produced and disseminated.***
- (17) A task force has been set up to further examine the issue of the treatment of financial intermediation services indirectly measured (***FISIM***) in national accounts, ***including the examination of a risk-adjusted method that excludes risk from FISIM calculations in order to reflect the expected future cost of realised risk***. Taking into consideration the findings of the task force, it may be necessary to amend the methodology for the calculation and allocation of ***FISIM***, by means of a delegated act, in order to provide ***improved*** results.

¹ OJ L 154, 21.6.2003, p. 1.

² ***OJ L 87, 31.3.2009, p. 164.***

- (18) Research and development expenditure *constitutes* investment and should therefore be recorded as **gross** fixed capital formation. However, it is necessary to specify by means of a delegated act the format of the research and development expenditure data to be recorded as **gross** fixed capital formation when a sufficient level of confidence in the reliability *and comparability* of the data is reached through a test exercise based on the development of supplementary tables.
- (19) *Council Directive 2011/85/EU of 8 November 2011 on requirements for budgetary frameworks of the Member States¹ requires publication of relevant information on contingent liabilities with potentially large impacts on public budgets, including government guarantees, non-performing loans, and liabilities stemming from the operation of public corporations including the extent thereof. Those requirements necessitate additional publication to that required under this Regulation.*

¹ *OJ L 306, 23.11.2011, p. 41.*

- (20) *In June 2012, the Commission (Eurostat) established a Task Force on the implications of Directive 2011/85/EU for the collection and dissemination of fiscal data, which focused on the implementation of the requirements related to contingent liabilities and other relevant information which may indicate potentially large impacts on public budgets, including government guarantees, liabilities of public corporations, Public-Private Partnerships (PPPs), non-performing loans, and government participation in the capital of corporations. Fully implementing the work of that Task Force would contribute to the proper analysis of the underlying economic relationships of PPP contracts, including construction, availability and demand risks, as appropriate, and capture of implicit debts of off balance sheet PPPs, thereby fostering increased transparency and reliable debt statistics.*
- (21) *The Economic Policy Committee set up by Council Decision 74/122/EEC¹ (EPC) has been carrying out work in relation to the sustainability of pensions and pension reforms. The work of statisticians on the one hand and of experts on ageing populations working under the auspices of the EPC on the other hand should be closely coordinated, at both national and European levels, with respect to macroeconomic assumptions and other actuarial parameters in order to ensure consistency and cross-country comparability of the results as well as efficient communication to users and stakeholders of the data and information related to pensions. It should also be made clear that accrued-to-date pension entitlements in social insurance are not as such a measure of the sustainability of public finances.*
- (22) *Data and information on Member States' contingent liabilities are provided in the context of the work related to the multilateral surveillance procedure in the Stability and Growth Pact. By July 2018, the Commission should issue a report evaluating whether those data should be made available in the context of the ESA 2010.*

¹ *Council Decision 74/122/EEC of 18 February 1974 setting up an Economic Policy Committee (OJ L 63, 5.3.1974, p. 21).*

- I**
- (23) *It is important to underline the significance of Member States' regional accounts for the regional, economic and social cohesion policies of the Union as well as the analysis of economic interdependencies. Moreover, the need to increase the transparency of accounts at a regional level, including government accounts, is recognised. The Commission (Eurostat) should pay particular attention to the fiscal data of regions where Member States have autonomous regions or governments.*
- (24) In order to amend Annex A of this Regulation with a view to ensuring its harmonised interpretation or international comparability, the **power** to adopt **■** acts in accordance with Article 290 of the Treaty on the Functioning of the European Union (TFEU) **should be delegated to the Commission**. It is of particular importance that the Commission *carry out* appropriate consultations during its preparatory work, including *with the European Statistical System Committee established under Regulation (EC) No 223/2009*. *Moreover, pursuant to Article 127(4) and Article 282(5) TFEU, it is of importance that the Commission carry out during its preparatory work, where relevant, consultations with the European Central Bank in its fields of competence. The Commission, when preparing and drawing up delegated acts, should ensure a simultaneous, timely and appropriate transmission of relevant documents to the European Parliament and to the Council.*
- (25) *Most statistical aggregates used in the economic governance framework of the Union, in particular the excessive deficit and the macroeconomic imbalances procedures, are defined by reference to the ESA. When providing data and reports under those procedures, the Commission should give appropriate information about the impact on the relevant aggregates of the ESA 2010 methodological changes introduced by delegated acts in accordance with the provisions of this Regulation.*

- (26) *The Commission will carry out an evaluation as to whether the data on Research and Development have reached a sufficient level of quality both in current prices and in volume terms for national accounts purposes before the end of May 2013, in close cooperation with the Member States, with a view to ensuring the reliability and comparability of the ESA Research and Development data.*
- (27) *Since the implementation of this Regulation will require major adaptations in the national statistical systems, derogations will be granted by the Commission to Member States. In particular, the transmission programme of national accounts data should take into consideration the fundamental political and statistical changes that have occurred in some Member States during the reference periods of the programme. The derogations granted by the Commission should be temporary and subject to review. The Commission should provide support to the Member States concerned in their efforts to ensure the required adaptations to their statistical systems so that those derogations can be discontinued as soon as possible.*
- (28) *Reducing transmission deadlines could add significant pressure and costs for respondents and national statistical institutes in the Union, with the risk of a lower quality of data being produced. A balance of advantages and disadvantages should, therefore, be considered when setting the data transmission deadlines.*

- (29) ***In order to ensure uniform conditions*** for the implementation of this ***Regulation***, ***implementing powers*** should be ***conferred on the Commission***. ***Those powers should be exercised*** in accordance with ***Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers***¹.
- (30) Since the objective of this Regulation, namely the establishment of a revised European System of Accounts, cannot be sufficiently achieved by the Member States and can be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve that objective.
- (31) The European Statistical System Committee ■ has been consulted.
- (32) The Committee on Monetary, Financial and Balance of Payments Statistics set up by Council Decision 2006/856/EC of 13 November 2006 ***establishing a Committee on monetary, financial and balance of payments statistics***² and the Gross National Income Committee (GNI Committee) set up by Council Regulation (EC, Euratom) No 1287/2003 of 15 July 2003 on the harmonisation of gross national income at market prices (GNI Regulation)³ have been consulted,

HAVE ADOPTED THIS REGULATION:

¹ OJ L 55, 28.2.2011, p. 13.

² OJ L 332, 30.11.2006, p. 21.

³ OJ L181, 19.7.2003, p. 1.

Article 1
Subject matter

1. This Regulation sets up the European System of Accounts 2010 ("the ESA 2010" or "the ESA").
2. The ESA 2010 provides for:
 - (a) a methodology (Annex A) on common standards, definitions, classifications and accounting rules that shall be used for compiling accounts and tables on comparable bases for the purposes of the Union, together with results as required under Article 3;
 - (b) a programme (Annex B) setting out the time limits by which Member States shall transmit to the Commission (Eurostat) the accounts and tables to be compiled according to the methodology referred to in point (a).
3. Without prejudice to Articles 5 and 10, this Regulation shall apply to all Union acts that refer to the ESA or its definitions.
4. This Regulation does not oblige any Member State to use the ESA 2010 in compiling accounts for its own purposes.

Article 2
Methodology

1. The methodology of the ESA 2010 referred to in ***point (a) of*** Article 1(2) is set out in Annex A.
2. The Commission shall be empowered to adopt delegated acts in accordance with ***Article 7***, concerning amendments to the ESA 2010 methodology in order to specify and improve its content ***for the purpose of ensuring a harmonised interpretation or to ensure international comparability*** provided that they do not change its underlying concepts, do not require additional resources for ***producers within the European Statistical System for*** their implementation, and do not cause ***a change*** in own resources.
3. In the event of doubt regarding the correct implementation of the ESA 2010 accounting rules, the Member State concerned shall request clarification from the Commission (Eurostat). The Commission (Eurostat) shall act promptly ***both in examining the request and in communicating its advice*** on the requested clarification to the Member State concerned ***and all other Member States***.

4. Member States shall carry out the calculation and allocation of financial intermediation services indirectly measured (*FISIM*) in national accounts in accordance with the methodology described in Annex A. The Commission ***shall be empowered to adopt before ...* delegated acts*** in accordance with *Article 7 laying down a revised* methodology for the calculation and allocation of *FISIM*. ***In exercising its power pursuant to this paragraph, the Commission shall ensure that such delegated acts do not impose a significant additional administrative burden on the Member States or on the respondent units.***

5. Research and development expenditure shall be recorded, by Member States, as **gross** fixed capital formation. The Commission ***shall be empowered to adopt*** **■** ***delegated acts*** in accordance with *Article 7* to ensure the reliability ***and comparability*** of the *ESA 2010 data of the Member States on research and development*. ***In exercising its power pursuant to this paragraph, the Commission shall ensure that such delegated acts do not impose a significant additional administrative burden on the Member States or on the respondent units.***

* ***OJ: Please insert date: two months after the entry into force of this Regulation.***

Article 3

Transmission of data to the Commission

1. The Member States shall transmit to the Commission (Eurostat) the accounts and tables set out in Annex B within the time limits specified therein for each table.

2. Member States shall transmit to the Commission **■** the data and metadata required by this Regulation in accordance with *a specified* interchange standard *and other practical arrangements*.

The data shall be transmitted or uploaded by electronic means to the single entry point for data at the Commission **■**. *The interchange standard and other practical arrangements for the transmission of the data shall be defined by the Commission by means of implementing acts. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 8(2).*

Article 4
Quality assessment

1. For the purpose of this Regulation, the quality criteria **set out** in Article 12(1) of Regulation (EC) No 223/2009 shall apply to the data to be transmitted in accordance with Article 3 of this Regulation.
2. Member States shall provide the Commission (Eurostat) with a report on the quality of the data to be transmitted in accordance with Article 3.
3. In applying the quality criteria referred to in paragraph 1 to the data covered by this Regulation, the modalities, structure, periodicity **and assessment indicators** of the quality reports shall be defined by the Commission by means of implementing acts. Those implementing acts shall be adopted in accordance with the **examination** procedure referred to in Article 8(2).
4. The Commission (Eurostat) shall assess the quality of the data transmitted.

Article 5

Date of application and of first transmission of data

1. The ESA 2010 shall be applied for the first time to data established in accordance with Annex B to be transmitted from 1 September 2014.
2. The data shall be transmitted to the Commission (Eurostat) in accordance with the time limits laid down in Annex B.
3. In accordance with paragraph 1, until the first transmission of data based on the ESA 2010, Member States shall continue to send to the Commission (Eurostat) the accounts and tables established by applying the ESA 95.
4. Without prejudice to Article 19 of Council Regulation (EC, Euratom) No 1150/2000 **of 22 May 2000 implementing Decision 2007/436/EC, Euratom on the system of the European Communities own resources**¹ the Commission and the Member State concerned shall check that this Regulation is being applied **correctly** and shall submit the outcome of those checks to the Committee **referred to** in Article 8(1) of this Regulation.

¹ ***OJ L 130, 31.5.2000, p. 1.***

Article 6
Derogations

1. In so far as a national statistical system necessitates major adaptations for the application of this Regulation, the Commission **shall** grant **temporary** derogations to Member States by means of implementing acts. Those derogations shall expire not later than 1 January 2020. Those implementing acts shall be adopted in accordance with the **examination** procedure referred to in Article 8(2).
2. ***The Commission shall grant a derogation pursuant to paragraph 1 only for a period sufficient to allow the Member State to adapt its statistical system. The proportion of the Member State's GDP within the Union or within the euro area shall not constitute in itself a justification for granting a derogation. Where appropriate, the Commission shall provide support to the Member States concerned in their efforts to ensure the required adaptations to their statistical system.***
3. For the purposes set out in paragraphs 1 and 2, the Member State concerned shall present a duly justified request to the Commission not later than ...*.

The Commission, after consulting the European Statistical System Committee, shall report to the European Parliament and the Council not later than 1 July 2018 on the application of the granted derogations in order to verify whether they are still justified.

* ***OJ: Please insert date: three months after the entry into force of this Regulation.***

Article 7

Exercise of the delegation

1. ***The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.***
2. The ***power*** to adopt delegated acts referred to in ***Article*** 2(2) and (5) █ shall be conferred on the Commission for a period of five years, ***from ...*** ^{*}. The ***power*** to adopt delegated acts referred to in ***Article*** 2(4) shall be conferred on the Commission for a period of two months from ... ^{**}. The Commission shall ***draw up*** a report in respect of the ***delegation of power not later than nine*** months before the end of the five █ -year period. The delegation of ***power*** shall be ***tacitly*** extended for periods of an identical duration, unless the European Parliament or the Council ***opposes such extension not later than three months before the end of each period.***
3. The delegation of power referred to in Article 2(2), (4) and (5) █ may be revoked at any time by the European Parliament or by the Council.

A decision to revoke shall put an end to the delegation of ***power*** specified in that ***Decision***. It shall take effect ***the day following the publication of the decision in the Official Journal of the European Union*** or at a later date specified therein. It shall not affect the validity of any delegated acts already in force. █

* ***OJ: Please insert the date of entry into force of this Regulation.***

** ***OJ: Please insert the date of entry into force of this Regulation.***

4. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.
5. *A delegated act adopted pursuant to Article 2(2), (4) and (5) shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of three months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by three months at the initiative of the European Parliament or of the Council.*

Article 8
Committee

1. The Commission shall be assisted by the European Statistical System Committee *established by Regulation (EC) No 223/2009. That committee is a committee within the meaning of Regulation (EU) No 182/2011.*
2. Where reference is made to this paragraph, Article 5 *of Regulation (EU) No 182/2011* shall apply **■**.

Article 9

Cooperation with other committees

1. On all matters falling within the competence of the Committee on Monetary, Financial and Balance of Payments Statistics established by Decision 2006/856/EC, the Commission shall request the opinion of that Committee in accordance with Article 2 of that Decision.
2. The Commission shall communicate to the Gross National Income Committee ('GNI Committee') established by Regulation (EC, Euratom) No 1287/2003 any information concerning the implementation of this Regulation which is necessary for the performance of the GNI Committee's duties.

Article 10

Transitional provisions

1. For budgetary and own resources purposes, the European System of Accounts as referred to in Article 1(1) of Regulation (EC, Euratom) No 1287/2003 and the legal acts relating thereto, in particular Regulation (EC, Euratom) No 1150/2000 and Council Regulation (EEC, Euratom) No 1553/89 ***of 29 May 1989 on the definitive uniform arrangements for the collection of own resources accruing from value added tax¹***, shall continue to be the ESA 95 while Council Decision 2007/436/EC, Euratom¹ ***of 7 June 2007 on the system of the European Communities' own resources²*** remains in force.

¹ OJ L 155, 7.6.1989, p. 9.

² OJ L 163, 23.6.2007, p. 17.

2. For the purpose of determination of the VAT-based own resource, and by way of exception to paragraph 1, the Member States may use data based on the ESA 2010 while Decision 2007/436/EC, Euratom remains in force, where the required detailed ESA 95 data are not available.

Article 11

Reporting on implicit liabilities

By 2014, the Commission shall submit a report to the European Parliament and to the Council containing existing information on PPPs and other implicit liabilities, including contingent liabilities, outside government.

By 2018, the Commission shall submit a further report to the European Parliament and to the Council assessing the extent to which the information on liabilities published by the Commission (Eurostat) represents the entirety of the implicit liabilities, including contingent liabilities, outside government.

Article 12

Review

By 1 July 2018 and every five years thereafter, the Commission shall submit a report on the application of this Regulation to the European Parliament and the Council.

The report shall evaluate, inter alia:

- (a) the quality of data on national and regional accounts;***
- (b) the effectiveness of this Regulation and the monitoring process applied to the ESA 2010;
and***
- (c) the progress on contingent liabilities data and on the availability of ESA 2010 data.***

Article 13
Entry into force

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

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

Done at ,

For the European Parliament
The President

For the Council
The President

ANNEX A

CONTENT

CHAPTER 1	GENERAL FEATURES AND BASIC PRINCIPLES
CHAPTER 2	UNITS AND GROUPINGS OF UNITS
CHAPTER 3	TRANSACTIONS IN PRODUCTS AND NON-PRODUCED ASSETS
CHAPTER 4	DISTRIBUTIVE TRANSACTIONS
CHAPTER 5	FINANCIAL TRANSACTIONS
CHAPTER 6	OTHER FLOWS
CHAPTER 7	BALANCE SHEETS
CHAPTER 8	THE SEQUENCE OF ACCOUNTS
CHAPTER 9	SUPPLY AND USE TABLES AND THE INPUT-OUTPUT FRAMEWORK
CHAPTER 10	PRICE AND VOLUME MEASURES
CHAPTER 11	POPULATION AND LABOUR INPUTS
CHAPTER 12	QUARTERLY NATIONAL ACCOUNTS
CHAPTER 13	REGIONAL ACCOUNTS
CHAPTER 14	FINANCIAL INTERMEDIATION SERVICES INDIRECTLY MEASURED (FISIM)
CHAPTER 15	CONTRACTS, LEASES AND LICENCES
CHAPTER 16	INSURANCE
CHAPTER 17	SOCIAL INSURANCE INCLUDING PENSIONS
CHAPTER 18	REST OF THE WORLD ACCOUNTS
CHAPTER 19	EUROPEAN ACCOUNTS
CHAPTER 20	THE GOVERNMENT ACCOUNTS
CHAPTER 21	LINKS BETWEEN BUSINESS ACCOUNTS AND NATIONAL ACCOUNTS AND THE MEASUREMENT OF CORPORATE ACTIVITY

CHAPTER 22 SATELLITE ACCOUNTS

CHAPTER 23 CLASSIFICATIONS

CHAPTER 24 THE ACCOUNTS

(The full text of the Annex is not reproduced here due to its length. For that text, please refer to the Commission proposal COM(2010)0774, as amended as follows:

Annex A – Chapter 1 – point 1.18 – paragraph d – point 2

Text proposed by the Commission

(2) The analysis of the interdependencies between the economies of the EU;

Amendment

(2) the analysis of the interdependencies between the economies of the EU, **taking into account Member States and their regions**;

Annex A – Chapter 2 – point 2.21

Text proposed by the Commission

2.21 A holding company that simply owns the assets of subsidiaries is one example of a captive financial institution. Other units that are also treated as captive financial institutions are units with the characteristics of SPEs as described above including investment and pension funds and units used for holding and managing wealth for individuals or families, **holding assets for securitisation**, issuing debt securities on behalf of related companies (such a company may be called a conduit), **securitisation vehicles** and **to carry out** other financial functions.

Amendment

2.21 A holding company that simply owns the assets of subsidiaries is one example of a captive financial institution. **Examples of other** units that are also treated as captive financial institutions are units with the characteristics of SPEs as described above, including investment and pension funds and units used for holding and managing wealth for individuals or families, issuing debt securities on behalf of related companies (such a company may be called a conduit), and **carrying out** other financial functions.

Annex A – Chapter 2 – point 2.75

Text proposed by the Commission

2.75 Definition: The **subsector** deposit-taking corporations except the central bank

Amendment

2.75 Definition: the deposit-taking corporations except the central bank

(S.122) includes all financial corporations and quasi-corporations, except those classified in the central bank and in the MMF subsectors, which are principally engaged in financial intermediation and whose business is to receive deposits from institutional units, and, for their own account, to grant loans and/or to make investments in securities.

subsector (S.122) includes all financial corporations and quasi-corporations, except those classified in the central bank and in the MMF subsectors, which are principally engaged in financial intermediation and whose business is to receive deposits **and/or close substitutes for deposits** from institutional units, **hence not only from MFIs**, and, for their own account, to grant loans and/or to make investments in securities.

Annex A – Chapter 5 – point 5.108

Text proposed by the Commission

5.108 It is essential to establish whether the financial corporation engaged in the securitisation of assets actively manages its portfolio by issuing debt securities **and bearing risk**, rather than simply acting as a trust that passively manages assets or holds debt securities. When the financial corporation is the legal owner of a portfolio of assets, issues debt securities that present an interest in the portfolio, has a full set of accounts, **and bears market and credit risks**, it is acting as a financial intermediary classified in other financial intermediaries. Financial corporations engaged in the securitisation of assets, **also called financial vehicle corporations (FVC), usually don't bear the market or the credit risk, since any change in the value of the assets they hold due to those risks is compensated on a one-to-one basis by a decrease in the principal and/or interest to be paid to the holders of the asset-backed securities (ABS). Credit rating agencies also insist that the securitisation corporations are completely insolvency-proof. Financial corporations engaged in the securitisation of assets** are distinguished from entities that are created solely to hold specific portfolios of financial assets and liabilities. These entities are combined with their parent corporation, if resident in the same country

Amendment

5.108 It is essential to establish, **in particular**, whether the financial corporation engaged in the securitisation of assets actively manages its portfolio by issuing debt securities, rather than simply acting as a trust that passively manages assets or holds debt securities. Where the financial corporation is the legal owner of a portfolio of assets, issues debt securities that present an interest in the portfolio, has a full set of accounts, it is acting as a financial intermediary classified in other financial intermediaries. Financial corporations engaged in the securitisation of assets are distinguished from entities that are created solely to hold specific portfolios of financial assets and liabilities. These entities are combined with their parent corporation, if resident in the same country as the parent. However, as non-resident entities they are treated as separate institutional units and are classified as captive financial institutions.

as the parent. However, as non-resident entities they are treated as separate institutional units and are classified as captive financial institutions.

ANNEX B

Overview of the tables

Table No	Subject of the tables	Deadline t + months (days where specified) ⁽¹⁾	Period covered ⁽²⁾
1	Main aggregates – quarterly	2 ½	1995Q1 onwards
1	Main aggregates – annual	2 ½/9	1995 onwards
2	Main aggregates <u>of</u> general government – annual	3/9	1995 onwards
3	Tables by industry – annual	9/21	1995 onwards
5	Household final consumption expenditure by purpose – annual	9	1995 onwards
6	Financial accounts by sector (transactions) – annual	9	1995 onwards
7	Balance sheets for financial assets and liabilities – annual	9	1995 onwards
8	Non-financial accounts by sector – annual	9	1995 onwards
801	Non-financial accounts by sector – quarterly	85 days ^{(4)/(5)/(6)}	1999Q1 onwards
9	Detailed tax and social contribution receipts by type of tax and social contribution and receiving subsector including the list of taxes and social contributions according to national classification – annual	9	1995 onwards
10	Tables by industry and by region, NUTS level 2 – annual	12 ⁽³⁾ /24	2000 onwards ½
11	General government expenditure by function – annual	12	1995 onwards ½
12	Tables by industry and by region, NUTS level 3 – annual	24	2000

			onwards
13	Household accounts by region, NUTS level 2 – annual	24	2000 onwards
15	Supply table at basic prices incl. transformation into purchasers' prices – annual	36	2010 onwards
16	Use table at purchasers' prices – annual	36	2010 onwards
17	Symmetric input-output table at basic prices – five yearly	36	2010 onwards

20	Cross classification of fixed assets by industry and by asset – annual	24	2000 onwards
22	Cross classification of gross fixed capital formation by industry and by asset – annual	24	1995 onwards
26	Balance sheets for non-financial assets – annual	24	1995 onwards
27	Financial accounts of general government – quarterly	85 days ⁽⁴⁾⁽⁵⁾	1999Q1 onwards
28	Government debt_(Maastricht debt) for general government_– quarterly	3	2000Q1 onwards
29	<i>Accrued-to-date pension entitlements</i> in social insurance – <i>three yearly</i>	24	2012 onwards

t = Reference period (year or quarter).

- (1) In all cases, the variables shall be transmitted to the Commission (Eurostat) no later than the day they are published by the national authority. ***When data that have already been transmitted to the Commission (Eurostat) are revised, those revised data shall be transmitted to the Commission (Eurostat) no later than the day they are published by the national authority.***
- (2) Applicable to the entire table with the exception of selected items (see table details).
- (3) Applicable to selected items (see table details).
- (4) ***The deadline of 85 days is applicable to Member States whose currency is the euro. For Member States whose currency is not the euro, the data transmission deadline is 3 months. If flagged as "not published" at national level, the provisional figures that have been transmitted before expiry of the deadline of 85 days by the individual Member States should not be published at European level. The corresponding finalised figures shall be transmitted by the Member States concerned before expiry of the deadline of 3 months. Transmission within a period of 85 days of seasonally adjusted figures and figures in chain-linked volumes is voluntary. For Member States entering the economic and monetary union after the entry into force of this regulation the applicable data transmission deadline is 85 days from the date of the Member State's entry.***
- (5) ***If a Member State transmits the complete data set within 85 days, data does not need to be transmitted at 3 months.***
- (6) ***For Member States whose gross domestic product at current prices is less than 1% of the corresponding Union total GDP, only data for selected items shall be compulsory (see table 801 details).***

Table 1– Main aggregates – quarterly⁽¹⁾ and annual exercise

Code	List of variables	Breakdown (2)	Current prices	Previous year's prices and chain- linked volumes ⁽¹⁰⁾
Gross value added and Gross Domestic Product				
B.1g	1. Gross value added at basic prices	A*10	x	x
D.21	2. a) Taxes on products ⁽³⁾		x	x
D.31	b) Subsidies on products ⁽³⁾		x	x
B.1* g	3. Gross domestic product at market prices		x	x
Expenditure side of Gross Domestic Product				
P.3	4. Total final consumption expenditure		x	x
P.3	5. a) Household final consumption expenditure (domestic concept)	Durability ⁽⁴⁾	x	x
P.3	b) Household final consumption expenditure (national concept)		x	x
P.3	6. Final consumption expenditure of NPISHs		x	x
P.3	7. Government final consumption expenditure		x	x
P.31	a) Individual consumption expenditure		x	x
P.32	b) Collective consumption expenditure		x	x
P.4	8. Actual final consumption		x	x
P.41	a) Actual individual consumption		x	x
P.5	9. Gross capital formation		x	x
P.51 g	a) Gross fixed capital formation	AN_F6 ⁽⁵⁾	x	x
P.52	b) Changes in inventories		x	x ⁽⁶⁾
P.53	c) Acquisitions less disposals of valuables		x	x ⁽⁶⁾
P.6	10. Exports of goods (fob) and services		x	x
P.61	a) Goods		x	x
P.62	b) Services		x	x

	<i>Exports of goods (fob) and services to S.2I Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area ⁽⁷⁾</i>		X	X
	<i>S.xx (S.21 - S.2I) Member States whose currency is not the euro and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area) ⁽⁷⁾</i>		X	X
	<i>Exports of goods (fob) and services to S.22 Non-member countries and international organisations non-resident in the European Union ⁽⁷⁾</i>		X	X
P.7	11. Imports of goods (fob) and services		X	X
P.71	a) Goods		X	X
P.72	b) Services		X	X
	<i>Imports of goods (fob) and services from S.2I Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area ⁽⁷⁾</i>		X	X
	<i>Imports of goods (fob) and services from S.xx (S.21 - S.2I) Member States whose currency is not the euro and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area) ⁽⁷⁾</i>		X	X
	<i>Imports of goods (fob) and services from S.22 Non-member countries and international organisations non-resident in the European Union ⁽⁷⁾</i>		X	X
B.11	12. External balance of goods and services		X	X ⁽⁶⁾

Gross operating surplus and gross mixed income, taxes on production and imports, subsidies

B.2g+B.3g	13. Gross operating surplus and gross mixed income		X	
D.2	14. Taxes on production and imports		X	
D.3	15. Subsidies		X	

Population, Employment, Compensation of employees

	16. Population and employment data			
POP	a) Total population (thousands of persons)			
EMP	b) Employment in resident production units (thousands of persons employed, thousands of hours worked and thousands of jobs ⁽⁸⁾) and employment of residents (thousands of persons)	A*10 ⁽⁹⁾		
ESE	c) Self employed	A*10 ⁽⁹⁾		
EEM	d) Employees	A*10 ⁽⁹⁾		
D.1	17. Compensation of employees working in resident production units and compensation of resident employees	A*10	x	
D.11	a) Wages and salaries	A*10	x	
D.12	b) Employers' social contributions	A*10	x	

(1) Quarterly data are to be provided in *non-seasonally* adjusted form, as well as in seasonally adjusted form (*including calendar adjustments, where relevant*). *Seasonally adjusted quarterly data in the previous year's prices are not to be provided*. The provision of *quarterly data that only include calendar adjustments* is voluntary.

(2) If no breakdown is indicated, that means total economy.

(3) Split between taxes and subsidies for quarterly accounts on a voluntary basis.

(4) Breakdown by durability for annual accounts: durable goods, semi-durable goods, non-durable goods, services.

Breakdown by durability for quarterly accounts: durable goods and others.

(5) AN_F6: Breakdown of fixed assets:

AN.111 dwellings

AN.112 other buildings and structures

AN.113 + *AN.114* machinery and equipment + *weapon systems*

AN.1131 transport equipment

AN.1132 ICT equipment*

AN.1139 ± *AN.114* other machinery and equipment + *weapon systems**

AN.115 cultivated biological resources

AN.117 intellectual property products

* On a voluntary basis

(6) Only in previous year's prices.

(7) Imports and exports shall be broken down into:

a) S.21 Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area;

b) S.xx (S.21 - S.21) Member States whose currency is not the euro, and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area);

c) S.22 Non-member countries and international organisations non-resident in the European Union, taking into account that:

- EMU and EU breakdowns should represent the actual composition at the end of each reference period ('evolving composition');
- data for reference periods from 2012 onwards should be provided in CUP, PYP and CLV on a compulsory basis;
- data for reference periods 2008-2011 should be provided in CUP on a compulsory basis, and in PYP and CLV on a voluntary basis;
- data for reference periods 1999-2007 should be provided in CUP on a voluntary basis.

(8) On voluntary basis.

(9) A*10 only for total employment, self employed and employees in resident production units.

(10) *Annual and quarterly data in previous year's prices are not to be provided for reference year 1995.*

Table 2 – Main aggregates of general government

Code	Transaction	Sectors and subsectors* ⁽¹⁾⁽²⁾
P.1	Output	S.13, S.1311, S.1312, S.1313, S.1314
P.11+P.12	- Market output and output for own final use	S.13, S.1311, S.1312, S.1313, S.1314
P.13	- Non-market output	S.13, S.1311, S.1312, S.1313, S.1314
P.131	Payments for non-market output	S.13, S.1311, S.1312, S.1313, S.1314
P.132	Non-market output, other	S.13, S.1311, S.1312, S.1313, S.1314
P.11+P.12+P.13 1	Market output, output for own final use and payments for non-market output	S.13, S.1311, S.1312, S.1313, S.1314
P.2	Intermediate consumption	S.13, S.1311, S.1312, S.1313, S.1314
B.1g	Value added, gross	S.13, S.1311, S.1312, S.1313, S.1314
P.51c	Consumption of fixed capital	S.13, S.1311, S.1312, S.1313, S.1314
B.1n	Value added, net	S.13, S.1311, S.1312, S.1313, S.1314
D.1p	Compensation of employees, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.29p	Other taxes on production, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.39r	Other subsidies on production, receivable	S.13, S.1311, S.1312, S.1313, S.1314
B.2n	Operating surplus, net	S.13, S.1311, S.1312, S.1313, S.1314
D.2r	Taxes on production and imports, receivable	S.13, S.1311, S.1312, S.1313, S.1314

D.21r	Taxes on products, receivable	S.13, S.1311, S.1312, S.1313, S.1314
D.211r	VAT, receivable	S.13, S.1311, S.1312, S.1313, S.1314
D.29r	Other taxes on production, receivable	S.13, S.1311, S.1312, S.1313, S.1314

D.4r	Property income, receivable ⁽¹⁾	S.13, S.1311, S.1312, S.1313, S.1314
D.41r	Interest, receivable ⁽¹⁾	S.13, S.1311, S.1312, S.1313, S.1314
D.42r+D.43r+D.44r+D.45r	Other property income, receivable ⁽¹⁾	S.13, S.1311, S.1312, S.1313, S.1314
D.3p	Subsidies, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.31p	Subsidies on products, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.39p	Other subsidies on production, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.4p	Property income, payable ⁽¹⁾	S.13, S.1311, S.1312, S.1313, S.1314
D.4p_S.1311	of which, payable to subsector Central Government (S.1311) ^{(1)(d)}	S.1312, S.1313, S.1314
D.4p_S.1312	of which, payable to subsector State Government (S.1312) ^{(1)(d)}	S.1311, S.1313, S.1314
D.4p_S.1313	of which, payable to subsector Local Government (S.1313) ^{(1)(d)}	S.1311, S.1312, S.1314
D.4p_S.1314	of which, payable to subsector Social Security Funds (S.1314) ^{(1)(d)}	S.1311, S.1312, S.1313
D. 41 p	- Interest, payable ⁽¹⁾	S.13, S.1311, S.1312, S.1313, S.1314
D.42p+D.43p+D.44p+D.45p	- Other property income, payable ⁽¹⁾	S.13, S.1311, S.1312, S.1313, S.1314
B.5n	Balance of primary incomes, net	S.13, S.1311, S.1312, S.1313, S.1314
D.5r	Current taxes on income, wealth etc., receivable	S.13, S.1311, S.1312, S.1313, S.1314
D.61r	Net social contributions, receivable	S.13, S.1311, S.1312, S.1313, S.1314
D.611r	- of which employers' actual social contributions	S.13, S.1311, S.1312, S.1313, S.1314

D.613r	- of which households' actual social contributions	S.13, S.1311, S.1312, S.1313, S.1314
D.7r	Other current transfers, receivable ⁽¹⁾	S.13, S.1311, S.1312, S.1313, S.1314
D.5p	Current taxes on income, wealth etc., payable	S.13, S.1311, S.1312, S.1313, S.1314

D.62p	Social benefits other than social transfers in kind, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.632p	Social transfers in kind - purchased market production, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.62p+D.632p	Social benefits other than social transfers in kind and social transfers in kind - purchased market production, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.7p	Other current transfers, payable ⁽¹⁾	S.13, S.1311, S.1312, S.1313, S.1314
D.7p_S.1311	of which, payable to subsector Central Government (S.1311) ^{(1) (4)}	S.1312, S.1313, S.1314
D.7p_S.1312	of which, payable to subsector State Government (S.1312) ^{(1) (4)}	S.1311, S.1313, S.1314
D.7p_S.1313	of which, payable to subsector Local Government (S.1313) ^{(1) (4)}	S.1311, S.1312, S.1314
D.7p_S.1314	of which, payable to subsector Social Security Funds (S.1314) ^{(1) (4)}	S.1311, S.1312, S.1313
B.6n	Disposable income, net	S.13, S.1311, S.1312, S.1313, S.1314
P.3	Final consumption expenditure	S.13, S.1311, S.1312, S.1313, S.1314
P.31	- Individual consumption expenditure	S.13, S.1311, S.1312, S.1313, S.1314
P.32	- Collective consumption expenditure	S.13, S.1311, S.1312, S.1313, S.1314
D.8	Adjustment for the change in pension entitlements	S.13, S.1311, S.1312, S.1313, S.1314
B.8g	Saving, gross	S.13, S.1311, S.1312, S.1313, S.1314
B.8n	Saving, net	S.13, S.1311, S.1312, S.1313, S.1314
D.9r	Capital transfers, receivable ⁽¹⁾	S.13, S.1311, S.1312, S.1313, S.1314
D.91r	- Capital taxes, receivable ⁽¹⁾	S.13, S.1311, S.1312, S.1313, S.1314

D.92r+D.99r	- Other capital transfers and investment grants, receivable ⁽¹⁾⁽²⁾	S.13, S.1311, S.1312, S.1313, S.1314
D.9p	Capital transfers, payable ⁽¹⁾⁽²⁾	S.13, S.1311, S.1312, S.1313, S.1314

D.9p_S.1311	of which, payable to subsector Central Government (S.1311) ⁽¹⁾⁽²⁾⁽⁴⁾	S.1312, S.1313, S.1314
D.9p_S.1312	of which, payable to subsector State Government (S.1312) ⁽¹⁾⁽²⁾⁽⁴⁾	S.1311, S.1313, S.1314
D.9p_S.1313	of which, payable to subsector Local Government (S.1313) ⁽¹⁾⁽²⁾⁽⁴⁾	S.1311, S.1312, S.1314
D.9p_S.1314	of which, payable to subsector Social Security Funds (S.1314) ⁽¹⁾⁽²⁾⁽⁴⁾	S.1311, S.1312, S.1313
D.92p	- Investment grants, payable	S.13, S.1311, S.1312, S.1313, S.1314
P.5	Gross capital formation	S.13, S.1311, S.1312, S.1313, S.1314
P.51g	- Gross fixed capital formation	S.13, S.1311, S.1312, S.1313, S.1314
P.52+P.53	- Changes in inventories and acquisitions less disposals of valuables	S.13, S.1311, S.1312, S.1313, S.1314
NP	Acquisitions less disposals of non-financial non-produced assets	S.13, S.1311, S.1312, S.1313, S.1314
OP5ANP	Gross capital formation and acquisitions less disposals of non- financial non-produced assets	S.13, S.1311, S.1312, S.1313, S.1314
B.9	Net lending (+)/net borrowing (-)	S.13, S.1311, S.1312, S.1313, S.1314
TE	Total expenditure	S.13, S.1311, S.1312, S.1313, S.1314
TR	Total revenue	S.13, S.1311, S.1312, S.1313, S.1314
D.995	Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected ⁽¹⁾⁽²⁾⁽³⁾	S.13, S.1311, S.1312, S.1313, S.1314
PTC	Total payable tax credits ⁽⁵⁾⁽⁶⁾⁽⁷⁾	S.13, S.1311, S.1312, S.1313, S.1314
TC	- of which payable tax credits that exceed the taxpayer's liability ⁽⁵⁾⁽⁶⁾⁽⁷⁾	S.13, S.1311, S.1312, S.1313, S.1314
I		

* Sector and subsectors:

S.13 General government. Subsectors breakdown:

-	<u>S.13</u>	<u>General government</u>
-	<u>S.1311</u>	<u>Central government</u>
-	<u>S.1312</u>	<u>State government</u>
-	<u>S.1313</u>	<u>Local government</u>
-	<u>S.1314</u>	<u>Social security funds</u>

- (1) Subsector data shall be consolidated within each subsector but not between subsectors. Sector S.13 data equal the sum of subsector data, except for items D.4, D.7 and D.9 (and their subitems) which should be consolidated between subsectors (with counterpart information).
- (2) D.995 is to be deducted from D.99r. No amounts for D.995 are to be included under D.9p.
- (3) The split by receiving subsectors is voluntary.
- (4) Whenever substantial payments for items other than D.4, D.7 or D.9 and subitems occur between subsectors, please specify these payments in the sender footnotes.
- (5) A tax credit is a tax relief which is directly subtracted from the tax liability otherwise due by the beneficiary household or corporation. Payable tax credits are tax credits for which any amount exceeding the amount of tax liability (otherwise due) is paid out to the beneficiary. The whole amount of the payable tax credit should be recorded as government expenditure ('Total payable tax credits', PTC) while mentioning the amount of the 'transfer component' (TC), which are payable tax credits that exceed the taxpayer's liability and that are paid out to the taxpayer.
- (6) Data to be transmitted on a voluntary basis for subsectors.
- (7) ***Data for reference years before 2012 to be transmitted on a voluntary basis. Transmission is compulsory for reference years from 2012 onwards.***

Table 3– Tables by industry

Code	List of variables	Breakdown n ⁽¹⁾ / (3)	Current prices	Previous year's prices and chain-link ed volumes ⁽²⁾
Output				
P.1	1. Output at basic prices by industry	A*21/ A*64	x	
P.2	2. Intermediate consumption at purchaser's prices by industry	A*21/ A*64	x	
B.1g	3. Gross value added at basic prices by industry	A*21/ A*64	x	x
P.51c	4. Consumption of fixed capital by industry	A*21/ A*64	x	x
B.2n+B. 3n	5. Net operating surplus and net mixed income	A*21/ A*64	x	
D.29- D.39	6. Other taxes on production less other subsidies on production	A*21/ A*64	x	
Capital formation				
P.5	7. Gross capital formation	I	x	x
P.51g	a) Gross fixed capital formation by industry	A*10 (A*21 ⁽⁵⁾)/ A*10 (A*64 ⁽⁵⁾)	x	x
	Breakdown by fixed asset AN_F6	A*10 (A*21 ⁽⁵⁾)/ A*10 (A*64 ⁽⁵⁾)	x	x
P.52	b) Changes in inventories by industry	A*10 (A*21 ⁽⁵⁾)/ A*10 (A*64 ⁽⁵⁾)	x	x ⁽⁶⁾
P.53	c) Acquisitions less disposals of valuables		x	x ⁽⁶⁾
Employment and compensation of employees				

EMP	8. Employment by industry (thousands of persons, thousands of hours worked ⁽⁴⁾ and thousands of jobs ⁽⁵⁾)	■ A*21/ ■ A*64		
ESE	a) self employed by industry (thousands of persons, thousands of hours worked ⁽⁴⁾ and thousands of jobs ⁽⁵⁾)	■ A*21/ ■ A*64		
EEM	b) employees by industry (thousands of persons, thousands of hours worked ⁽⁴⁾ and thousands of jobs ⁽⁵⁾)	■ A*21/ ■ A*64		
D.1	9. _Compensation of employees by industry	■ A*21/ ■ A*64	x	
D.11	a) Wages and salaries by industry	A*21/ A*64	x	

AN_F6: Breakdown fixed assets:

AN.111 dwellings

AN.112 other buildings and structures

AN.113 \pm AN.114 machinery and equipment + *weapon systems*

AN.1131 transport equipment

AN.1132 ICT equipment* ** █

AN.1139 \pm AN.114 other machinery and equipment + weapon systems * **

AN.115 cultivated biological resources

AN.117 intellectual property products** █

* On a voluntary basis

** Only total economy

- (1) Breakdown by industry according to NACE classification. *The first mentioned breakdown level applies to the transmission at t+9 months. The second mentioned breakdown level applies to the transmission at t+21 months.* If no breakdown is indicated, that means total economy.
- (2) *Data in previous year's prices not to be provided for reference year 1995.*
- (3) For breakdowns *level A*64*, the data transmission of the of which item "imputed rentals of owner-occupied dwellings" (*item 44*, – "Real estate activities") is compulsory only for variables P.1, P.2, B.1g.
- (4) For *data provision* for hours worked *on NACE, level A*64* is voluntary.
- (5) On a voluntary basis.
- (6) Only in previous year's prices.

Table 5 – Household final consumption expenditure

Code	List of variables	Breakdown	Current prices	Previous year's prices and chain-linked volumes ⁽²⁾
P.3	1. Final consumption expenditure by purpose (Household)	COICOP groups ⁽¹⁾	x	x
P.3	2. Final consumption expenditure of resident and non-resident households on the economic territory		x	x
P.33	3. Final consumption expenditure of resident households in the rest of the world		x	x
P.34	4. Final consumption expenditure of non-resident households on the economic territory		x	x
P.3	5. Final consumption expenditure of resident households on the economic territory and abroad		x	x

(1) *COICOP groups 12.2 "Prostitution" and 12.7 "Other services, not elsewhere classified" are to be provided as an aggregate.*

(2) *Data in previous year's prices are not to be provided for reference year 1995.*

Table 6 – Financial accounts by sector

(Transactions, other changes in volume and revaluation accounts – consolidated and non-consolidated – and counterpart information*)

		Total economy	Non-financial corporations including subsectors ⁽¹⁾	Financial corporations including subsectors ⁽²⁾	General government including subsectors ⁽³⁾	Households and non-profit institutions serving households ⁽⁴⁾	Rest of the world including subsector ⁽⁵⁾
Transactions/other changes in volume (**)/revaluation of financial instruments (**)	ESA	S.1	S.11	S.12	S.13	S.14+S.15	S.2
Financial assets	F.A	x	x	x	x	x	x
Monetary gold and special drawing rights (SDRs)	F.1	x	x	x	x	x	x
Monetary gold	F.11	x	x	x	x	x	x
SDRs	F.12	x	x	x	x	x	x
Currency and deposits	F.2	x	x	x	x	x	x
Currency	F.21	x	x	x	x	x	x
Transferable deposits	F.22	x	x	x	x	x	x
Other deposits	F.29	x	x	x	x	x	x
Debt securities	F.3	x	x	x	x	x	x
Short-term	F.31	x	x	x	x	x	x
Long-term	F.32	x	x	x	x	x	x
Loans	F.4	x	x	x	x	x	x
Short-term	F.41	x	x	x	x	x	x
Long-term	F.42	x	x	x	x	x	x

Equity and investment fund shares / units	F.5	x	x	x	x	x	x
Equity	F.51	x	x	x	x	x	x
Listed shares	F.511	x	x	x	x	x	x
Unlisted shares	F.512	x	x	x	x	x	x
Other equity	F.519	x	x	x	x	x	x
Investment fund shares / units	F.52	x	x	x	x	x	x
Money Market Fund shares / units (MMFs) ⁽⁶⁾	F.521	x	x	x	x	x	x
Non-MMF investment fund shares/units ⁽⁶⁾	F.522	x	x	x	x	x	x
Insurance, pension and standardised guarantee schemes	F.6	x	x	x	x	x	x
Non-life insurance technical reserves	F.61	x	x	x	x	x	x
Life insurance and annuity entitlements	F.62	x	x	x	x	x	x
Pension entitlements, claims of pension funds on pension managers and entitlements to non-pension benefits	F.63± F.64± F.65	x	x	x	x	x	x
Pension entitlements ⁽⁶⁾	F.63	x	x	x	x	x	x
Claims of pension funds on pension managers ⁽⁶⁾	F.64	x	x	x	x	x	x

Entitlements to non-pension benefits ⁽⁶⁾	F.65	x	x	x	x	x	x
Provisions for calls under standardised guarantees	F.66	x	x	x	x	x	x

Financial derivatives and employee stock options	F.7	x	x	x	x	x	x
Financial derivatives ⁽⁶⁾	F.71	x	x	x	x	x	x
Employee stock options ⁽⁶⁾	F.72	x	x	x	x	x	x
Other accounts receivable	F.8	x	x	x	x	x	x
Trade credits and advances	F.81	x	x	x	x	x	x
Other accounts receivable, excluding trade credits and advances	F.89	x	x	x	x	x	x
Liabilities	F.L	x	x	x	x	x	x
Monetary gold and special drawing rights (SDRs)	F.1	x	x	x	x	x	x
Monetary gold	F.11	x	x	x	x	x	x
SDRs	F.12	x	x	x	x	x	x
Currency and deposits	F.2	x	x	x	x	x	x
Currency	F.21	x	x	x	x	x	x
Transferable deposits	F.22	x	x	x	x	x	x
Other deposits	F.29	x	x	x	x	x	x
Debt securities	F.3	x	x	x	x	x	x
Short-term	F.31	x	x	x	x	x	x
Long-term	F.32	x	x	x	x	x	x
Loans	F.4	x	x	x	x	x	x
Short-term	F.41	x	x	x	x	x	x
Long-term	F.42	x	x	x	x	x	x

Equity and investment fund shares / units	F.5	x	x	x	x	x	x
Equity	F.51	x	x	x	x	x	x
Listed shares	F.511	x	x	x	x	x	x
Unlisted shares	F.512	x	x	x	x	x	x
Other equity	F.519	x	x	x	x	x	x
Investment fund shares / units	F.52	x	x	x	x	x	x
Money Market Fund shares / units (MMFs) ⁽⁶⁾	F.521	x	x	x	x	x	x
Non-MMF investment fund shares/units ⁽⁶⁾	F.522	x	x	x	x	x	x
Insurance, pension and standardised guarantee schemes	F.6	x	x	x	x	x	x
Non-life insurance technical reserves	F.61	x	x	x	x	x	x
Life insurance and annuity entitlements	F.62	x	x	x	x	x	x
Pension entitlements, claims of pension funds on pension managers and entitlements to non-pension benefits	F.63± F.64± F.65	x	x	x	x	x	x
Pension entitlements ⁽⁶⁾	F.63	x	x	x	x	x	x
Claims of pension funds on pension managers ⁽⁶⁾	F.64	x	x	x	x	x	x

Entitlements to non-pension benefits ⁽⁶⁾	F.65	x	x	x	x	x	x
Provisions for calls under standardised guarantees	F.66	x	x	x	x	x	x

Financial derivatives and employee stock options	F.7	x	x	x	x	x	x
Financial derivatives ⁽⁶⁾	F.71	x	x	x	x	x	x
Employee stock options ⁽⁶⁾	F.72	x	x	x	x	x	x
Other accounts payable	F.8	x	x	x	x	x	x
Trade credits and advances	F.81	x	x	x	x	x	x
Other accounts payable excluding trade credits and advances	F.89	x	x	x	x	x	x
Net acquisition of financial assets ⁽⁷⁾	F.A	x	x	x	x	x	x
Net incurrence of liabilities ⁽⁷⁾	F.L	x	x	x	x	x	x
Net financial transactions ⁽⁷⁾		x	x	x	x	x	x

* Non-consolidated *counterpart* information to be provided on a *voluntary* basis and limited to the following counterpart sectors:

- S.11 Non-financial corporations
- S.12 Financial corporations
- S.13 General government
- S.14 + S.15 Households and non-profit institutions serving households
- S.2 Rest of the world

** *Non-consolidated* other changes in volume and revaluation accounts are to be provided on a *compulsory* basis for the reference years from 2012 onwards and limited to the following ■ sectors and the instruments split:

- S.11 Non-financial corporations
- S.12 Financial corporations
- S.13 General government
- S.14 + S.15 Households and non-profit institutions serving households
- S.2 Rest of the world

- **F.1** **Monetary gold and special drawing rights (SDRs)**
- **F.2** **Currency and deposits**
- **F.3** **Debt securities**
- **F.4** **Loans**
- **F.5** **Equity and investment fund shares € / units**
- **F.6** **Insurance, pension and standardised guarantee schemes**
- **F.7** **Financial derivatives and employee stock options**
- **F.8** **Other accounts receivable/payable**

Consolidated other changes in volume and revaluation accounts to be provided on a voluntary basis.

(1) Non-financial corporations:

- S.11 Non-financial corporations – total
- S.11001 All public non-financial corporations (**to be provided on a voluntary basis**)

(2) Financial corporations:

- S.12 Financial corporations – total
- S.121+S.122+S.123 Monetary financial institutions
- S.121 Central Bank
- S.122+S.123 Deposit-taking corporations except the Central Bank, and money market funds (breakdown to be provided on a voluntary basis)
- S.124 Non-MMF investment funds
- S.125+S.126+S.127 Other financial intermediaries, except insurance corporations and pension funds, financial auxiliaries and captive financial institutions and money lenders (breakdown to be provided on a voluntary basis)
- S.128+S.129 Insurance corporations and pension funds (**breakdown to be provided on a voluntary basis**)
- S.12001 All public financial corporations (**to be provided on a voluntary basis**)

(3) General government subsectors breakdown:

- S.13 General government – total
- S.1311 Central government
- S.1312 State government
- S.1313 Local government
- S.1314 Social security funds

(4) Households and non-profit institutions serving households (*breakdown to be provided on a voluntary basis for years before 2012*):

- S.14+S.15 Households + non-profit institutions serving households – total
- S.14 Households
- S.15 Non-profit institutions serving households

(5) Rest of the world:

- S.2 Rest of the world – total (breakdown to be provided on a voluntary basis)
- S.21 Member States and institutions and bodies of the European Union
- S.21 Members States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area
- S.22 Non-member countries and international organisations non-resident in the European Union taking into account that:
 - EMU and EU breakdowns should represent the actual composition at the end of each reference period ('evolving composition');
 - the voluntary data should not be provided for reference periods before 1999.

(6) To be provided on a voluntary basis.

(7) Only for "transactions in financial instruments" but not meaningful for "changes in volume", "revaluation of financial instruments" and counterpart sector information.

Table 7 – Balance Sheets for financial assets and liabilities (Stocks of financial instruments – consolidated and non-consolidated – and counterpart information*)

		Total economy	Non-financial corporations including subsectors ⁽¹⁾	Financial corporations including subsectors ⁽²⁾	General government including subsectors ⁽³⁾	Households and non-profit institutions serving households ⁽⁴⁾	Rest of the world including subsectors ⁽⁵⁾
Stocks of financial assets and liabilities	ESA	S.1	S.11	S.12	S.13	S.14 +S.15	S.2
Financial assets	AF.A	x	x	x	x	x	x
Monetary gold and special drawing rights (SDRs)	AF.1	x	x	x	x	x	x
Monetary gold	AF.11	x	x	x	x	x	x
SDRs	AF.12	x	x	x	x	x	x
Currency and deposits	AF.2	x	x	x	x	x	x
Currency	AF.21	x	x	x	x	x	x
Transferable deposits	AF.22	x	x	x	x	x	x
Other deposits	AF.29	x	x	x	x	x	x
Debt securities	AF.3	x	x	x	x	x	x
Short-term	AF.31	x	x	x	x	x	x
Long-term	AF.32	x	x	x	x	x	x
Loans	AF.4	x	x	x	x	x	x
Short-term	AF.41	x	x	x	x	x	x
Long-term	AF.42	x	x	x	x	x	x

Equity and investment fund shares / units	AF.5	x	x	x	x	x	x
Equity	AF.51	x	x	x	x	x	x
Listed shares	AF.511	x	x	x	x	x	x
Unlisted shares	AF.512	x	x	x	x	x	x
Other equity	AF.519	x	x	x	x	x	x
Investment fund shares/ units	AF.52	x	x	x	x	x	x
Money Market Fund shares / units (MMFs) ⁽⁶⁾	AF.521	x	x	x	x	x	x
Non-MMF investment fund shares / units ⁽⁶⁾	AF.522	x	x	x	x	x	x
Insurance, pension and standardised guarantee schemes	AF.6	x	x	x	x	x	x
Non-life insurance technical reserves	AF.61	x	x	x	x	x	x
Life insurance and annuity entitlements	AF.62	x	x	x	x	x	x
Pension entitlements, claims of pension funds on pension managers and entitlements to non-pension benefits	AF.63± AF.64± AF.65	x	x	x	x	x	x
Pension entitlements ⁽⁶⁾	AF.63	x	x	x	x	x	x
Claims of pension funds on pension managers ⁽⁶⁾	AF.64	x	x	x	x	x	x

Entitlements to non-pension benefits ⁽⁶⁾	AF.65	x	x	x	x	x	x
Provisions for calls under standardised guarantees	AF.66	x	x	x	x	x	x

Financial derivatives and employee stock options	AF.7	x	x	x	x	x	x
Financial derivatives ⁽⁶⁾	AF.71	x	x	x	x	x	x
Employee stock options ⁽⁶⁾	AF.72	x	x	x	x	x	x
Other accounts receivable	AF.8	x	x	x	x	x	x
Trade credits and advances	AF.81	x	x	x	x	x	x
Other accounts receivable, excluding trade credits and advances	AF.89	x	x	x	x	x	x
Liabilities	AF.L	x	x	x	x	x	x
Monetary gold and special drawing rights (SDRs)	AF.1	x	x	x	x	x	x
Monetary gold	AF.11	x	x	x	x	x	x
SDRs	AF.12	x	x	x	x	x	x
Currency and deposits	AF.2	x	x	x	x	x	x
Currency	AF.21	x	x	x	x	x	x
Transferable deposits	AF.22	x	x	x	x	x	x
Other deposits	AF.29	x	x	x	x	x	x
Debt securities	AF.3	x	x	x	x	x	x
Short-term	AF.31	x	x	x	x	x	x
Long-term	AF.32	x	x	x	x	x	x
Loans	AF.4	x	x	x	x	x	x
Short-term	AF.41	x	x	x	x	x	x

Long-term	AF.42	x	x	x	x	x	x
-----------	-------	---	---	---	---	---	---

Equity and investment fund shares / units	AF.5	x	x	x	x	x	x
Equity	AF.51	x	x	x	x	x	x
Listed shares	AF.511	x	x	x	x	x	x
Unlisted shares	AF.512	x	x	x	x	x	x
Other equity	AF.519	x	x	x	x	x	x
Investment fund shares / units	AF.52	x	x	x	x	x	x
Money Market Fund shares / units (MMFs) ⁽⁶⁾	AF.521	x	x	x	x	x	x
Non-MMF investment fund shares / units ⁽⁶⁾	AF.522	x	x	x	x	x	x
Insurance, pension and standardised guarantee schemes	AF.6	x	x	x	x	x	x
Non-life insurance technical reserves	AF.61	x	x	x	x	x	x
Life insurance and annuity entitlements	AF.62	x	x	x	x	x	x
Pension entitlements, claims of pension funds on pension managers and entitlements to non-pension benefits	AF.63 ± AF.64 ± AF.65		x	x	x	x	x
Pension entitlements ⁽⁶⁾	AF.63	x	x	x	x	x	x
Claims of pension funds on pension managers ⁽⁶⁾	AF.64	x	x	x	x	x	x

Entitlements to non-pension benefits ⁽⁶⁾	AF.65	x	x	x	x	x	x
Provisions for calls under standardised guarantees	AF.66	x	x	x	x	x	x

Financial derivatives and employee stock options	AF.7	x	x	x	x	x	x
Financial derivatives ⁽⁶⁾	AF.71	x	x	x	x	x	x
Employee stock options ⁽⁶⁾	AF.72	x	x	x	x	x	x
Other accounts payable	AF.8	x	x	x	x	x	x
Trade credits and advances	AF.81	x	x	x	x	x	x
Other accounts payable excluding trade credits and advances	AF.89	x	x	x	x	x	x
Financial assets ⁽⁷⁾	AF.A	x	x	x	x	x	x
Liabilities ⁽⁷⁾	AF.L	x	x	x	x	x	x
Financial net worth ⁽⁷⁾	BF.90	x	x	x	x	x	x

* Non-consolidated counterpart information to be provided on a voluntary basis and limited to the following counterpart sectors:

- S.11 Non-financial corporations
- S.12 Financial corporations
- S.13 General government
- S.14 + S.15 Households and non-profit institutions serving households
- S.2 Rest of the world

(1) Non-financial corporations:

- S.11 Non-financial corporations – total
- S.11001 All public non-financial corporations (*to be provided on a voluntary basis*)

(2) Financial corporations:

- S.12 Financial corporations – total

- S.121+S.122+S.123 Monetary financial institutions
 - S.121 Central Bank
 - S.122+S.123 Deposit-taking corporations, except the Central Bank, *and money-market funds*
(breakdown to be provided on a voluntary basis)
- I**
- S.124 Non-MMF investment funds

- S.125 ±S.126±S.127 Other financial intermediaries, except insurance corporations and pension funds, financial auxiliaries and captive financial institutions and money lenders (breakdown to be provided on a voluntary basis)
- S.128±S.129 Insurance corporations and pension funds (breakdown to be provided on a voluntary basis)
- S.12001 All public financial corporations (to be provided on a voluntary basis)

(3) General government subsectors breakdown:

- S.13 General government – total
- S.1311 Central government
- S.1312 State government
- S.1313 Local government
- S.1314 Social security funds

(4) Households and non-profit institutions serving households (breakdown to be provided on a voluntary basis for reference years before 2012):

- S.14+S.15 Households + non-profit institutions serving households – total
- S.14 Households
- S.15 Non-profit institutions serving households

(5) Rest of the world:

- S.2 Rest of the world – total (breakdown to be provided on a voluntary basis)
- S.21 Member States and institutions and bodies of the European Union
- S.21 Members States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area
- S.22 Non-member countries and international organisations non-resident in the European Union taking into account that:
 - EMU and EU breakdowns should represent the actual composition at the end of each reference period ('evolving composition');
 - The voluntary data should not be provided for periods before reference year 1999.

(6) To be provided on a voluntary basis.

(7) Counterpart sector information not relevant for this item.

Table 8 – Non-financial accounts by sector – annual

Transactions and Balancing items	Sectors													
	S.1	S.11	S.11	S.11	S.12	S.12	S.12	S.12	S.13	S.14	S.14 ¹⁾	S.15 ¹⁾	S.1	S.2
I Production account/External account of goods and services	Total Economy	Non-financial corporations	Public non-financial corporations	Financial corporations	Public financial corporations	General government	Households + non-profit institution serving households	Households	Non-profit institution serving households	Not sectorised	Rest of the world			
Resources														
P.1	x	x	0	x	0	x	x	x	x	x	x	x		
Output														
(P.11+P.12														
+P.131)														
Market output, output for final use and payments for other non-market output														

II.1.2 Allocation of primary income account	Sectors													
	S.1	S.11	S.11 001		S.12	S.12 001	S.12	S.13	S.14	S.14 ±S.15	S.14 ⁽¹⁾	S.15 ⁽¹⁾	S.1 N	S.2
(B.2g+ B.3g)	x	x	0		x	0		x	x	x	x	x		
B.2g	x								x	x	x			
B.3g	x								x	x	x			
D.1	x								x	x	x			x
D.11	x								x	x	x			x
D.12	x								x	x	x			x
D.2	x							x						x
D.21	x							x						x
D.211	x							x						x

D.421	--Dividends	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
D.422	--Withdrawals from the income of quasi-corporations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
D.43	- Reinvested earnings on foreign direct investment	X	X	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
D.43S 2I	--Reinvested earnings on Intra-EA F.D.I. ^{3) 4)}		X	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
D.43S 2X	--Reinvested earnings on Extra-EA F.D.I. ^{3) 4)}		X	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
D.43S 2I	--Reinvested earnings on Intra-EU F.D.I. ³⁾		X	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
D.43S 22	--Reinvested earnings on Extra-EU F.D.I. ³⁾		X	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
D.44	- Other investment income	X	X	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
D.441	-- Investment income attributable to insurance policy holders ³⁾	X	X	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
D.442	-- Investment income payable on pension entitlements ³⁾	X	X	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
D.443	-- Investment income attributable to collective investment fund shareholders ³⁾	X	X	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
D.45	- Rent	X	X	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

D.6	Social contributions and benefits	X	X	0		X	0			X	X	X	X	X	X	X	X
D.61	- Net social contributions	X	X	0		X	0			X	X	X	X	X	X	X	X
D.611	-- Employers' actual social contributions ³⁾	X	X	0		X	0			X	X	X	X	X	X	X	X
D.612	-- Employers' imputed social contributions ³⁾	X	X	0		X	0			X	X	X	X	X	X	X	X
D.613	-- Households' actual social contributions ³⁾	X	X	0		X	0			X	X	X	X	X	X	X	X
D.614	-- Households' social contribution supplements ³⁾	X	X	0		X	0			X	X	X	X	X	X	X	X
D.61S	-- Social insurance scheme service charges ³⁾	X	X	0		X	0			X	X	X	X	X	X	X	X
D.62	- Social benefits other than social transfers in kind	X															
D.63	- Social transfers in kind	X															
D.631	-- Social transfers in kind – non-market production	0															
D.632	-- Social transfers in kind – purchased market production	0															
D.7	Other current transfers	X	X	0		X	0			X	X	X	X	X	X	X	X
D.71	- Net non-life insurance premiums	X				X	0			X	X	X	X	X	X	X	X
D.72	- Non-life insurance claims	X	X	0		X	0			X	X	X	X	X	X	X	X
D.74	- Current international cooperation	X								X	X	X	X	X	X	X	X

|c



II.4.1 Use of disposable income account	Sectors												
	S.1	S.11	S.11 001	S.12	S.12 001	S.12	S.12 001	S.13	S.14	S.14 ⁽¹⁾	S.15 ⁽¹⁾	S.1 N	S.2
Resources													
B.6g Disposable income, gross	x	x	0	x	0			x	x	x	x		
D.8 Adjustment for the change in pension entitlements	x								x	x			x
Uses													
P.3 Final consumption expenditure	x							x	x	x	x		
P.31 - Individual consumption expenditure	x							x	x	x	x		
P.32 - Collective consumption expenditure	x							x					
D.8 <i>Adjustment for</i> the change in pension entitlements	x	x	0	x	0			x	x	x	x		x
B.8g Saving, gross	x	x	0	x	0			x	x	x	x		
B.12 Current external balance													x

III.1.2 Acquisitions of non-financial assets account	Sectors										
	S.1	S.11	S.11 001	S.12	S.12 001	S.13	S.14	S.14 +S.15	S.15 ¹⁾	S.1 N	S.2
B.10.1 Change in net worth due to saving and capital transfers	x	x	0	x	0	x	x	x	x		x
Changes in assets											
P.5g Gross capital formation	x	x	0	x	0	x	x	x	x		x
P.51g - Gross fixed capital formation	x	x	0	x	0	x	x	x	x		x
P.51c Consumption of fixed capital	x	x	0	x	0	x	x	x	x		x
P.52 - Changes in inventories	x	x	0	x	0	x	x	x	x		x
P.53 - Acquisitions less disposals of valuables	x	x	0	x	0	x	x	x	x		x
NP Acquisitions less disposals of non-produced assets	x	x	0	x	0	x	x	x	x		x
B.9 Net lending (+) / net borrowing (-)	x	x	0	x	0	x	x	x	x		x
DB.9 Discrepancy with net lending/net borrowing of financial accounts	x	x	0	x	0	x	x	x	x		x

Additional information															
EMP	Employment (in number of persons and number of hours worked)	0	0	0	0	0	0	0	0	0	0	x	0	0	0
OTE	Total general government expenditure											x			
OTR	Total general government revenue											x			

= non relevant cells

x = required

0 = voluntary

(1) *Data for S.14 and S.15 for reference years before 2012 to be transmitted on a voluntary basis. Transmission is compulsory for reference years from 2012 onwards.*

(2) *In general, government data should be consolidated within each subsector but not between subsectors. However, for this transaction consolidation should be made between subsectors of general government (S.13) as well: central government, state government, local government and social security funds.*

(3) *Data for reference years before 2012 to be transmitted on a voluntary basis. Transmission is compulsory for reference years from 2012 onwards.*

(4) *To be transmitted only by Member States whose currency is the euro.*

Table 801 – Non-financial accounts by sector – quarterly

Code	Transactions and Balancing items	Sectors						
		S.1	S.1 1 ⁽¹⁾	S.1 2 ⁽¹⁾	S.1 3	S.14 + S.15 ⁽¹⁾	S.1N ⁽¹⁾	S.2
I Production account/External account of goods and services		Total Economy	Non-financial corporations	Financial corporations	General government	Households + non-profit institution serving households	Not sectorised	Rest of the world
<i>Resources</i>								
P.1	Output	o	o	o	o	o		
(P.11+P.12+P.131)	Of which: Market output, output for final use and payments for other non-market output				x			
P.7	Imports of goods and services							x
P.71	- Imports of goods							x
P.72	- Imports of services							x
P.72F	-- Imports of FISIM							o
D.21 – D.31	Taxes less subsidies on products	x					x	
<i>Uses</i>								
P.2	Intermediate consumption	o	o	o	o	o		
P.6	Exports of goods and services							x
P.61	- Exports of goods							x
P.62	- Exports of services							x
P.62F	-- Exports of FISIM							o
B.1g	Value added, gross / Gross domestic product	x	x	x	x	x	x	
B.11	External balance of goods and services							x
P51c	Consumption of fixed capital	x	x	x	x	x		
B.1n	Value added, net / Net domestic product	x	x	x	x	x		

II.1.1 Generation of income account		Sectors						
		S.1	S.1 1 ⁽¹⁾	S.1 2 ⁽¹⁾	S.1 3	S.14 + S.15 ⁽¹⁾	S.1N ⁽¹⁾	S.2
Resources								
B.1g	Value added, gross / Gross domestic product	x	x	x	x	x	x	
D.3	Subsidies	x	x	x	x	x	x	
D.31	- Subsidies on products	x					x	
D.39	- Other subsidies on production	x	x	x	x	x		
Uses								
D.1	Compensation of employees	x	x	x	x	x		x
D.2	Taxes on production and imports	x	x	x	x	x	x	
D.21	- Taxes on products	x					x	
D.29	- Other taxes on production	x	x	x	x	x		
B.2g+B.3g	Operating surplus, gross plus mixed income, gross	x	x	x	x	x	x	
B.3g	- Mixed income, gross	x				x		
II.1.2 Allocation of primary income account		Sectors						
Resources		S.1	S.1 1 ⁽¹⁾	S.1 2 ⁽¹⁾	S.1 3	S.14 + S.15 ⁽¹⁾	S.1N ⁽¹⁾	S.2
B.2g+B.3g	Operating surplus, gross plus mixed income, gross	x	x	x	x	x	x	
B.3g	- Mixed income, gross	x				x		
D.1	Compensation of employees	x				x		x
D.2	Taxes on production and imports	x			x			x
D.21	- Taxes on products	x			x			x
D.211	-- Value added type taxes (VAT)				x			
D.29	- Other taxes on production	x			x			x
D.4	Property income	x ⁽¹⁾	x	x	x	x		x
D.41	- Interest ²⁾	x ⁽¹⁾	x	x	x	x		x
(D.42+ D.43+D.44+D.45)	- Other Property Income, not elsewhere specified	x ⁽¹⁾	x	x	x	x		x

D.42	- Distributed income of corporations	x ⁽¹⁾	x	x	x	x		x
D.43	- Reinvested earnings on foreign direct investment	x ⁽¹⁾	x	x	x	x		x
D.43S2I	--Reinvested earnings on Intra-EA F.D.I.		o	o				
D.43S2X	--Reinvested earnings on Extra-EA F.D.I.		o	o				
D.43S21	--Reinvested earnings on Intra-EU F.D.I.		o	o				
D.43S22	--Reinvested earnings on Extra-EU F.D.I.		o	o				
D.44	- Other investment income	x ⁽¹⁾	x	x	x	x		x
D.45	- Rent	x ⁽¹⁾	x	x	x	x		
B.4g	Entrepreneurial income, gross	o	x	x	o	o		
D.41g	Total interest before FISIM allocation ²⁾	x ⁽¹⁾	x	x	x	x		x

<i>Uses</i>								
D.3	Subsidies	x			x		x	x
D.31	- Subsidies on products	x			x		x	x
D.39	- Other subsidies on production	x			x			x
D.4	Property income	x ⁽¹⁾	x	x	x	x		x
D.41	- Interest ²⁾	x ⁽¹⁾	x	x	x	x		x
(D.42+								
D.43+	- Other Property Income, not elsewhere	x ⁽¹⁾	x	x	x	x		x
D.44+D.	specified							
45)								
D.42	- Distributed income of corporations	x ⁽¹⁾	x	x				x
D.43	- Reinvested earnings on foreign direct investment	x ⁽¹⁾	x	x				x
D.43S21	--Reinvested earnings on Intra-EA F.D.I.		o	o				
D.43S2	--Reinvested earnings on Extra-EA F.D.I.		o	o				
X								
D.43S21	--Reinvested earnings on Intra-EU F.D.I.		o	o				
D.43S22	--Reinvested earnings on Extra-EU F.D.I.		o	o				
D.44	- Other investment income	x ⁽¹⁾	x	x	x			x
D.45	- Rents	x ⁽¹⁾	x	x	x	x		
B.5g	Balance of primary incomes, gross /							
	National income, gross	x	x	x	x	x		
D.41g	Total interest before FISIM allocation ²⁾	x ⁽¹⁾	x	x	x	x		x

II.2 Secondary distribution of income account		Sectors						
		S.1	S.1 1 ⁽¹⁾	S.1 2 ⁽¹⁾	S.1 3	S.14 + S.15 ⁽¹⁾	S.1N ⁽¹⁾	S.2
Resources								
B.5g	Balance of primary incomes, gross / National income, gross	x	x	x	x	x		
D.5	Current taxes on income, wealth, etc	x			x			x
D.6	Social contributions and benefits	x ⁽¹⁾	x	x	x	x		x
D.61	- Net social contributions	x ⁽¹⁾	x	x	x	x		x
D.62	- Social benefits other than social transfers in kind	x ⁽¹⁾				x		x
D.63	- Social transfers in kind	x ⁽¹⁾				x		
D.7	Other current transfers	x ⁽¹⁾	x	x	x	x		x
D.71	- Net non-life insurance premiums	x ⁽¹⁾		x	x			x
D.72	- Non-life insurance claims	x ⁽¹⁾	x	x	x	x		x
(D.74+ D.75 +D.76)	- Other Current transfers, not elsewhere specified	x ⁽¹⁾	x	x	x	x		x
D.74	- Current international cooperation	o			o			o
D.74A	- <i>Of which</i> : payable to / receivable by European institutions (e.g. EDF)							x
D.75	- Miscellaneous current transfers ²⁾	o	o	o	o	o		o
D.76	- VAT and GNI - based EU own resources							o

<i>Uses</i>								
D.5	Current taxes on income, wealth, etc	x ⁽¹⁾	x	x	x	x		x
D.6	Social contributions and benefits	x ⁽¹⁾	x	x	x	x		x
D.61	- Net social contributions	x ⁽¹⁾				x		x
D.62	- Social benefits other than social transfers in kind	x ⁽¹⁾	x	x	x	x		x
D.63	- Social transfers in kind	x ⁽¹⁾			x	x		
D.631	- Social transfers in kind – non-market production	x			x			
D.632	- Social transfers in kind – purchased market production	x			x			
D.7	Other current transfers	x ⁽¹⁾	x	x	x	x		x
D.71	- Net non-life insurance premiums	x ⁽¹⁾	x	x	x	x		x
D.72	- Non-life insurance claims	x ⁽¹⁾		x	x			x
(D.74+ D.75 +D.76)	- Other Current transfers, not elsewhere specified	x ⁽¹⁾	x	x	x	x		x
D.74	- Current international cooperation	o			o			o
D.74A	- <i>Of which:</i> payable to / receivable by European institutions (e.g. EDF)	x			x			
D.75	- Miscellaneous current transfers ²⁾	o	o	o	o	o		o
D.76	- VAT and GNI _ based EU own resources	o			o			
B.7g	Adjusted disposable income, gross				x	x		
B.6g	Disposable income, gross	x	x	x	x	x		

II.4.1 Use of disposable income account		Sectors						
		S.1	S.1 1 ⁽¹⁾	S.1 2 ⁽¹⁾	S.1 3	S.14 + S.15 ⁽¹⁾	S.1N ⁽¹⁾	S.2
Resources								
B.6g	Disposable income, gross	x	x	x	x	x		
D.8	Adjustment for the change in pension entitlements	x				x		x
Uses								
P.3	Final consumption expenditure	x			x	x		
P.31	- Individual consumption expenditure	x			x	x		
P.32	- Collective consumption expenditure	x			x			
D.8	Adjustment for the change in pension entitlements	x	x	x	x	x		x
B.8g	Saving, gross	x	x	x	x	x		
B.12	Current external balance							x
III.1.1 Change in net worth due to saving and capital transfers account								
Changes in liabilities and net worth								
B.8g	Gross saving	x	x	x	x	x		
B.12	Current external balance							x
D.9r	Capital transfers, receivable	x ⁽¹⁾	x	x	x	x		x
D.91r	- Capital taxes, receivable	x			x			x
D.92r+D.99r	- Investment grants and other capital transfers ²⁾	x ⁽¹⁾	x	x	x	x		x
D.92r	- Investment grants, receivable ²⁾	o	o	o	o	o		o
D.99r	- Other capital transfers, receivable ²⁾	o	o	o	o	o		o
Changes in assets								
D.9p	Capital transfers, payable	x ⁽¹⁾	x	x	x	x		x
D.91p	- Capital taxes, payable	x ⁽¹⁾	x	x		x		x
D.92p+D.99p	- Investment grants and other capital transfers ²⁾	x ⁽¹⁾	x	x	x	x		x
D.92p	- Investment grants, payable ²⁾	o			o			o
D.99p	- Other capital transfers, payable ²⁾	o	o	o	o	o		o
P.51c	Consumption of fixed capital	x	x	x	x	x		
B.101	Change in net worth due to saving and	x	x	x	x	x		x

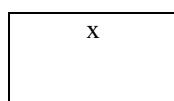
capital transfers

--	--	--	--	--	--	--	--

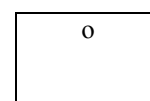
III.1.2 Acquisitions of non-financial assets account		Sectors						
<i>Changes in liabilities and net worth</i>		S.1	S.1 1 ⁽¹⁾	S.1 2 ⁽¹⁾	S.1 3	S.14 + S.15 ⁽¹⁾	S.1N ⁽¹⁾	S.2
B.101	Change in net worth due to saving and capital transfers	x	x	x	x	x		x
<i>Changes in assets</i>								
P.5g	Gross capital formation	x	x	x	x	x		
P.51g	- Gross fixed capital formation	x	x	x	x	x		
P.51c	Consumption of fixed capital	x	x	x	x	x		
P.52+P.53	- Changes in inventories and net acquisition of valuables	x	x	x	x	x		
NP	Acquisitions less disposals of non-produced assets	x	x	x	x	x		x
B.9	Net lending (+)/net borrowing (-)	x	x	x	x	x		x
DB.9	Discrepancy with net lending/net borrowing of financial accounts	o	o	o	o	o		o
<i>Additional information</i>								
EMP	Employment (in number of persons and number of hours worked)	o	o	o	o	o		o
OTE	Total general government expenditure				x			
OTR	Total general government revenue				x			
AN.111	Dwellings					o		
AN.211	Land					o		



= non relevant cells



= required



= voluntary

(1) Voluntary for countries whose GDP at current prices represents less than 1% of the corresponding Union total. The 1% threshold is calculated as a moving average based on the three latest available years.

(2) In general, government data should be consolidated within each subsector but not between subsectors. However, for this transaction consolidation should be made between subsectors of general government (S.13) as well: Central government, state government, local government and social security funds.

SEASONAL ADJUSTMENT

-Seasonal adjustment (including calendar adjustments, where relevant) starting from reference year 2014 is compulsory for:

Uses: S.2/P.6 , S.2/D.1+D.2+D.3+D.4, S.2/D.5+D.6+D.7, S.2/D.8, S.2/D.9

Resources: S.2/P.7 , S.2/D.1+D.2+D.3+D.4, S.2/D.5+D.6+D.7, S.2/D.8, S.2/D.9

Balancing items: S.1/B.1g, S.1/B.2g+B.3g, S.1/B.5g, S.1/B.6g, S.1/B.8g, S.1/B.9

Transmission deadline: three working days after deadline for non-seasonally adjusted data.

- Seasonal adjustment (including calendar adjustments, where relevant) starting from reference year 2017 is compulsory for:

Uses: S.11/D.1^(a), S.11/P.51g^(a), S.13/P.3, S.13/P.51g, S.13/OTE, S.14+S.15/D.4^(a), S.14+S.15/D.5^(a), S.14+S.15/D.61^(a), S.14+S.15/D.7^(a), S.14+S.15/D.8^(a), S.14+S.15/P.31, S.14+S.15/P.51g^(a)

Resources: S.13/OTR, S.14+S.15/D.1^(a), S.14+S.15/D.4^(a), S.14+S.15/D.62^(a), S.14+S.15/D.7^(a), S.14+S.15/D.8^(a)

Balancing items: S.11/B.1g^(a), S.11/B.2g+B.3g^(a), S.13/B.9, S.14+S.15/B.2g+B.3g^(a), S.14+S.15/B.6g^(a), S.14+S.15/B.8g^(a)

Transmission deadline: three working days after deadline for non-seasonally adjusted data.

- Seasonal adjustment (including calendar adjustments, where relevant) is voluntary for:

Uses: S.11/(P.52+P.53), S.11/D.5, S.14+S.15/D.62, S.14+S.15/D.63, S.2/P.61, S.2/P.62

Resources: S.14+S.15/D.61, S.14+S.15/D.63, S.2/P.71, S.2/P.72

Balancing items: S.11/B.4g, S.11/B.9, S.14+S.15/B.3g, S.14+S.15/B.9

Transmission deadline: three working days after deadline for non-seasonally adjusted data.

^(a) Voluntary for countries whose GDP at current prices represents less than 1% of the corresponding Union total. The 1% threshold is calculated as a moving average based on the latest three available years.

VOLUME DATA

Data in chain-linked volumes, after seasonal adjustment (including calendar adjustments, where relevant), are voluntary for:

S.11/B1g, S.11/P.51g, S.14+S.15/P.31, S.14+S.15/P.51g.

Transmission deadline: three working days after deadline for non-seasonally adjusted data.

SOURCES AND METHODS

Member States shall inform the Commission of major methodological or other changes that would affect the data transmitted not later than three months after such change takes effect.

Table 9 – Detailed tax and social contribution receipts by type of tax or social contribution and receiving subsector including the list of taxes and social contributions according to national classification*

Code **	Transaction
D.2	Taxes on production and imports
D.21	Taxes on products
D.211	Value added type taxes (VAT)
D.212	Taxes and duties on imports excluding VAT
D.2121	Import duties
D.2122	Taxes on imports, excluding VAT and import duties
D.2122a	Levies on imported agricultural products
D.2122b	Monetary compensatory amounts on imports
D.2122c	Excise duties
D.2122d	General sales taxes
D.2122e	Taxes on specific services
D.2122f	Profits of import monopolies
D.214	Taxes on products, except VAT and import taxes
D.214a	Excise duties and consumption taxes
D.214b	Stamp taxes
D.214c	Taxes on financial and capital transactions
D.214d	Car registration taxes
D.214e	Taxes on entertainment
D.214f	Taxes on lotteries, gambling and betting
D.214g	Taxes on insurance premiums
D.214h	Other taxes on specific services
D.214i	General sales or turnover taxes
D.214j	Profits of fiscal monopolies
D.214k	Export duties and monetary comp. amounts on exports
D.214l	Other taxes on products n.e.c.
D.29	Other taxes on production
D.29a	Taxes on land, buildings or other structures
D.29b	Taxes on the use of fixed assets

D.29c	Total wage bill and payroll taxes
D.29d	Taxes on international transactions
D.29e	Business and professional licences
D.29f	Taxes on pollution
D.29g	Under-compensation of VAT (flat rate system)
D.29h	Other taxes on production n.e.c.
D.5	Current taxes on income wealth, etc.
D.51	Taxes on income
D.51a +D.51c1	Taxes on individual or household income including holding gains
D.51a	Taxes on individual or household income excluding holding gains ⁽¹⁾
D.51c1	Taxes on individual or household holding gains ⁽¹⁾
D.51b +D51c2	Taxes on the income or profits of corporations including holding gains
D.51b	Taxes on the income or profits of corporations excluding holding gains ⁽¹⁾
D.51c2	Taxes on holding gains of corporations ⁽¹⁾
D.51c3	Other taxes on holding gains ⁽¹⁾
D.51c	Taxes on holding gains
D.51d	Taxes on winnings from lottery or gambling
D.51e	Other taxes on income n.e.c.
D.59	Other current taxes
D.59a	Current taxes on capital
D.59b	Poll taxes
D.59c	Expenditure taxes
D.59d	Payments by households for licences
D.59e	Taxes on international transactions
D.59f	Other current taxes n.e.c.
D.91	Capital taxes
D.91a	Taxes on capital transfers
D.91b	Capital levies
D.91c	Other capital taxes n.e.c.
ODA	Total tax receipts
D.61	Net social contributions
D.611	Employers' actual social contributions
D.611C	Compulsory employers' actual social contributions

D.611V	Voluntary employers' actual social contributions
D.61SC	Social insurance scheme service charges ⁽³⁾
D.6111	Employers' actual pension contributions ⁽¹⁾
D.6112	Employers' actual non-pension contributions ⁽¹⁾
D.6121	Employers' imputed pension contributions ⁽¹⁾
D.6122	Employers' imputed non-pension contributions ⁽¹⁾
D.6131	Households' actual pension contributions ⁽¹⁾
D.6132	Households' actual non-pension contributions ⁽¹⁾
D.6141	Households' pension contributions supplements ⁽¹⁾
D.6142	Households' non-pension contributions supplements ⁽¹⁾
D.612	Employers' imputed social contributions
D.613	Households' actual social contributions
D.613c	Compulsory households' actual social contributions
D.613ce	Compulsory employees' actual social contributions
D.613cs	Compulsory actual social contributions by the self-employed ⁽¹⁾
D.613cn	Compulsory actual social contributions by the non-employed ⁽¹⁾
D.613v	Voluntary households' actual social contributions
D.614	Households' social contributions supplements ⁽²⁾
D.995	Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected ⁽²⁾
D.995a	Taxes on products assessed but unlikely to be collected ⁽²⁾
D.995b	Other taxes on production assessed but unlikely to be collected ⁽²⁾
D.995c	Taxes on income assessed but unlikely to be collected ⁽²⁾
D.995d	Other current taxes assessed but unlikely to be collected ⁽²⁾
D.995e	Employers' actual social contributions assessed but unlikely to be collected ⁽²⁾
D.995f	Households' actual social contributions assessed but unlikely to be collected ⁽²⁾
D.995fe	Employees' actual social contributions assessed but unlikely to be collected ⁽²⁾
D.995fs	Actual social contributions by self-employed persons assessed but unlikely to be collected ⁽¹⁾
D.995fn	Actual social contributions by non-employed persons assessed but unlikely to be collected ⁽¹⁾
D.995g	Capital taxes assessed but unlikely to be collected ⁽²⁾
ODB	Total receipts from taxes and social contributions after deduction of amounts assessed but unlikely to be collected
ODC	Total receipts from taxes and net social contributions (including imputed social contributions) after deduction of amounts assessed but unlikely to be collected
ODD	Tax burden = total receipts from taxes and compulsory social contributions after deduction of amounts assessed but unlikely to be collected

* Sector and subsectors:

- S.13 General Government. Subsectors breakdown:
- S.13 General government
 - S.1311 Central government
 - S.1312 State government
 - S.1313 Local government
 - S.1314 Social security funds

S.212 Institutions and bodies of the European Union

** In addition, the full detail of the national classification of taxes and social contributions (the "National Tax List"), with corresponding amounts under each related ESA code, will be provided in Table 9. The National Tax List is requested on a compulsory basis for general government plus the institutions and bodies of the European Union.

(1) On a voluntary basis.

(2) Split by receiving subsector on a voluntary basis.

(3) _____ ***Data for reference years before 2012 to be transmitted on a voluntary basis. Transmission is compulsory for reference years from 2012 onwards.***

Table 10 – Tables by industry and by region (NUTS level 2)

Code	List of variables	Breakdown
B.1g	1. Gross value added at basic prices (volume growth rate based on previous year's prices) ⁽¹⁾	
B.1g	2. Gross value added at basic prices (current prices) ⁽²⁾	A*10
D.1	3. Compensation of employees (current prices)	A*10
P.51g	4. Gross fixed capital formation (current prices)	A*10
	5. Employment ⁽²⁾⁽³⁾ in thousands of persons and in thousands of hours worked	
ETO	- Total ⁽²⁾⁽³⁾	A*10
EEM	- Employees ⁽³⁾	A*10
POP	6. Population in thousands of persons ⁽⁴⁾	

- (1) Transmission *on a voluntary basis until 2016. From 2017 onwards: transmission at t+24 months on a compulsory basis and transmission at t +12 months on a voluntary basis.* ■
- (2) Total gross value added and total employment in thousands of persons: transmission at t +12 months.
*Total employment in hours worked, A*10 breakdowns of employment in persons and in hours worked, A*10 breakdown of gross value added:* transmission at t +24 months.
- (3) Employment and employees: residents and non-residents employed by resident producer units (Domestic Concept, DC).
- (4) _____ *Transmission at t +12 months is compulsory.*

Table 11 – General government expenditure by function

Code	List of variables	Function	Subsector breakdown ⁽¹⁾
OP5ANP	Gross capital formation + Acquisitions less disposals of non-financial non-produced assets	COFOG divisions COFOG groups ⁽³⁾ (7)	S.13, S.1311, S.1312, S.1313, S.1314
P.5	Gross capital formation	COFOG divisions COFOG groups ⁽³⁾ (7)	S.13, S.1311, S.1312, S.1313, S.1314
P.51g	of which, gross fixed capital formation	COFOG divisions COFOG groups ⁽⁷⁾	S.13
NP	Acquisitions less disposals of non-financial non-produced assets	COFOG divisions COFOG groups ⁽³⁾⁽⁷⁾	S.13, S.1311, S.1312, S.1313, S.1314
D.1	Compensation of employees	COFOG divisions COFOG groups ⁽³⁾⁽⁷⁾	S.13, S.1311, S.1312, S.1313, S.1314
D.3	Subsidies	COFOG divisions COFOG groups ⁽³⁾⁽⁷⁾	S.13, S.1311, S.1312, S.1313, S.1314
D.4	Property income ⁽²⁾	COFOG divisions COFOG groups ⁽³⁾⁽⁷⁾	S.13, S.1311, S.1312, S.1313, S.1314
D.4p_S.1311	of which, payable to subsector central government (S.1311) ⁽²⁾⁽⁶⁾	COFOG divisions COFOG groups ⁽⁷⁾	S.1312, S.1313, S.1314
D.4p_S.1312	of which, payable to subsector <u>state government</u> (S.1312) ⁽²⁾⁽⁶⁾	COFOG divisions COFOG groups ⁽⁷⁾	S.1311, S.1313, S.1314
D.4p_S.1313	of which, payable to subsector local government (S.1313) ⁽²⁾⁽⁶⁾	COFOG divisions COFOG groups ⁽⁷⁾	S.1311, S.1312, S.1314
D.4p_S.1314	of which, payable to subsector social security funds (S.1314) ⁽²⁾⁽⁶⁾	COFOG divisions	S.1311, S.1312, S.1313

		COFOG groups ⁽⁷⁾	
D.62+D.632	Social benefits other than social transfers in kind and social transfers in kind - purchased market production	COFOG divisions COFOG groups ⁽³⁾ (7)	S.13, S.1311, S.1312, S.1313, S.1314

D.62	Social benefits other than social transfers in kind ⁽⁸⁾	COFOG divisions COFOG groups ⁽³⁾ (7)	S.13, S.1311, S.1312, S.1313, S.1314
D.632	Social transfers in kind - purchased market production ⁽⁸⁾	COFOG divisions COFOG groups ⁽³⁾ (7)	S.13, S.1311, S.1312, S.1313, S.1314
P.2+D.29 +D.5+D.8	Intermediate consumption + Other taxes on production + Current taxes on income, wealth, etc.+ Adjustment for the change in pension entitlements	COFOG divisions COFOG groups ⁽³⁾ (7)	S.13, S.1311, S.1312, S.1313, S.1314
P.2	Intermediate consumption	COFOG divisions COFOG groups ⁽³⁾ (7)	S.13, S.1311, S.1312, S.1313, S.1314
D.29+D.5 +D.8	Other taxes on production + Current taxes on income, wealth, etc.+ Adjustment for the change in pension entitlements	COFOG divisions COFOG groups ⁽³⁾ (7)	S.13, S.1311, S.1312, S.1313, S.1314
D.7	Other current transfers ⁽²⁾	COFOG divisions COFOG groups ⁽³⁾ (7)	S.13, S.1311, S.1312, S.1313, S.1314
D.7p_S.1311	of which, payable to subsector central government (S.1311) ⁽²⁾⁽⁶⁾	COFOG divisions COFOG groups ⁽⁷⁾	S.1312, S.1313, S.1314
D.7p_S.1312	of which, payable to subsector_state government (S.1312) ⁽²⁾⁽⁶⁾	COFOG divisions COFOG groups ⁽⁷⁾	S.1311, S.1313, S.1314
D.7p_S.1313	of which, payable to subsector local government (S.1313) ⁽²⁾⁽⁶⁾	COFOG divisions COFOG groups ⁽⁷⁾	S.1311, S.1312, S.1314
D.7p_S.1314	of which, payable to subsector social security funds (S.1314) ⁽²⁾⁽⁶⁾	COFOG divisions COFOG groups ⁽⁷⁾	S.1311, S.1312, S.1313

D.9	Capital transfers ⁽²⁾⁽⁵⁾	COFOG divisions COFOG groups ⁽³⁾ (7)	S.13, S.1311, S.1312, S.1313, S.1314
D.92p	of which, investment grants ⁽²⁾⁽³⁾	COFOG divisions COFOG groups ⁽⁷⁾	S.13
D.9p_S.1311	of which, payable to subsector central government (S.1311) ⁽²⁾⁽⁶⁾	COFOG divisions COFOG groups ⁽⁷⁾	S.1312, S.1313, S.1314
D.9p_S.1312	of which, payable to subsector state government (S.1312) ⁽²⁾⁽⁶⁾	COFOG divisions COFOG groups ⁽⁷⁾	S.1311, S.1313, S.1314
D.9p_S.1313	of which, payable to subsector local government (S.1313) ⁽²⁾⁽⁶⁾	COFOG divisions COFOG groups ⁽⁷⁾	S.1311, S.1312, S.1314
D.9p_S.1314	of which, payable to subsector social security funds (S.1314) ⁽²⁾⁽⁶⁾	COFOG divisions COFOG groups ⁽⁷⁾	S.1311, S.1312, S.1313
TE	Total expenditure	COFOG divisions COFOG groups ⁽³⁾ (7)	S.13, S.1311, S.1312, S.1313, S.1314
P.3	Final consumption expenditure	COFOG divisions COFOG groups ⁽³⁾ (7)	S.13, S.1311, S.1312, S.1313, S.1314
P.31	Individual consumption expenditure ⁽⁴⁾	COFOG divisions COFOG groups ⁽⁷⁾	S.13, S.1311, S.1312, S.1313, S.1314
P.32	Collective consumption expenditure ⁽⁴⁾	COFOG divisions COFOG groups ⁽⁷⁾	S.13, S.1311, S.1312, S.1313, S.1314

- (1) Breakdown of subsectors:
- | | | |
|---|--------|-----------------------|
| - | S.13 | General government |
| - | S.1311 | Central government |
| - | S.1312 | State government |
| - | S.1313 | Local government |
| - | S.1314 | Social security funds |
- (2) Subsector data should be consolidated within each subsector but not between subsectors. Sector S.13 data equal the sum of subsector data, except for items D.4, D.7 and D.9 (and their sub-items) which should be consolidated between subsectors (with counterpart information).
- (3) On a voluntary basis for subsectors.
- (4) On a compulsory basis for the total of COFOG groups.
- (5) No amounts for D.995 are to be included under D.9p. D.995 is to be deducted from D.99r.
- (6) On a voluntary basis.
- (7) To be provided for reference year 2001 onwards.
- (8) ***Data for reference years before 2012 to be transmitted on a voluntary basis. Transmission is compulsory for reference years from 2012 onwards.***

Table 12– Tables by industry and by region (NUTS level 3)

Code	List of variables	Breakdown ⁽¹⁾
B1.g	1. Gross value added at basic prices (current prices)	A*10
	2. Employment ⁽²⁾ (thousands of persons)	
ETO	- Total	A*10
EEM	- Employees	A*10
POP	3. Population (thousands of persons)	

(1) The following aggregated positions of NACE Rev 2 breakdown A*10 may be used:

- (G, H, I and J) instead of (G, H and I) and (J);
- (K, L, M and N) instead of (K), (L) and (M and N)
- (O, P, Q, R, S, T and U) instead of (O, P and Q) and (R, S, T and U).

(2) Employment and employees: residents and non-residents employed by resident producer units (Domestic Concept, DC).

Table 13– Households accounts by region (NUTS level 2)

Allocation of primary income account of households (S.14)			
Code	Uses	Code	Resources
D.4	1. Property income	B.2n/B.3n	3. Operating surplus, net/mixed income, net
B.5n	2. Balance of primary income, net	D.1	4. Compensation of employees
		D.4	5. Property income
Secondary distribution of income account of households (S.14)			
Code	Uses	Code	Resources
D.5	6. Current taxes on income, wealth, etc.	B.5	10. Balance of primary income, net
D.61	7. Net social contributions	D.62	11. Social benefits other than social benefits in kind
D.7	8. Other current transfers	D.7	12. Other current transfers
B.6n	9. Disposable income, net		
Household final consumption expenditure (S.14)			
P.3	13. Household final consumption expenditure ⁽¹⁾		

(1) On a voluntary basis.

Table 15 – Supply table at basic prices, including transformation into purchasers' prices (current prices and previous year's prices⁽¹⁾)

n=64, m=64

Industries (NACE A*64) 1 2 3 4 n	Σ (1)	Imports cif ⁽³⁾	Total supply at basic prices	Trade and transport margins	Taxes less subsidies on products	Total supply at purchasers' prices
(1)	(2)	(3)	(4)	(5)	(6)	(7)

1					a) Intra EU cif ⁽²⁾			
2					<i>a1) from S.21 Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area (cif)⁽²⁾</i>			
3					<i>a2) from S.xx (S.21 - S.21) Member States whose currency is not the euro and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area) (cif)⁽²⁾</i>			
4					b) Extra EU cif ⁽²⁾			
.					c) Total			
.								
.								
m								
Products (CPA)								
	(1)				Output by product and by industry at basic prices			

Σ (1)	Total output by industry						
Adjust. Items:							
- Cif/fob adjustments on imports	-					-	-
- Direct purchase abroad by residents	-					-	-
(1) + (2)							
Total of which:							
- Market output						-	-
- Output for own final use						-	-
- Non-market output						-	-

(1) Transmission of PYP data for reference years 2010-2014 on a voluntary basis. Compulsory transmission for reference years 2015 onwards.

(2) Imports should be broken down into:

a) S.21 Member States and institutions and bodies of the European Union, a1) S.21 Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area, a2) S.xx (S.21 - S.21) Member States whose currency is not the euro and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area), and b) S.22 Non-member countries and international organisations non- resident in the European Union , taking into account that:

- EMU and EU breakdowns should represent the actual composition at the end of each reference period ('evolving composition');

- Member States whose currency is the euro have to provide all breakdowns as mentioned under a), a1), a2) and b); Member States whose currency is not the euro should provide the breakdowns as mentioned under a) and b), but the provision of the breakdowns mentioned under a1) and a2) is voluntary;
- Data should be provided in CUP and PYP.

(3) The concept to apply to the data by products in supply and use tables and input-output tables is the domestic concept. Adjustments to the national concept (direct purchases abroad by residents) are included as row totals in part (2) of the table. Imports (cif) by products do not include direct purchases abroad by residents.

Table 16– Use table at purchasers' prices* (current prices and previous year's prices ⁽¹⁾)

n=64, m=64

	Industries (NACE A*64)	Σ (1)	Final uses	Σ (3)	Σ (1) + Σ (3)
	1 2 3 n (1)	(2)	a) b) c) d) e) f) g) h) i) j) k) l) (3)	(4)	(5)

<p>Products (CPA)</p> <p>1</p> <p>2</p> <p>3</p> <p>.</p> <p>.</p> <p>.</p> <p>m</p>	<p>(1)</p> <p>Intermediate consumption at purchasers' prices by product and by industry</p>	<p>DQPG</p>	<p>Final uses at purchasers' prices⁽⁵⁾:</p> <p>Final consumption expenditure:</p> <p>a) by households</p> <p>b) by NPISH</p> <p>c) by general government</p> <p>d) total</p> <p>Gross capital formation:</p> <p>e) gross fixed capital formation</p> <p>f) changes in inventories⁽²⁾</p> <p>g) changes in valuables⁽²⁾</p> <p>h) changes in inventories and valuables</p> <p>i) total</p> <p>Exports fob⁽³⁾:</p> <p>j) intra EU</p> <p>—j1) - to S.21 Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area⁽³⁾</p> <p>—j2) - to S.xx (S.21 - S.2J) Member States whose currency is not the euro and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area)⁽³⁾</p>	<p>PS/gj</p> <p>area)⁽³⁾</p> <p>k) extra EU⁽³⁾</p> <p>l) total</p>	<p>126</p> <p>EN</p>
<p>7211/13</p>	<p></p>	<p></p>	<p></p>	<p></p>	<p></p>

Σ (1)	(2)	Total intermediate consumption by industry		Total final uses by type		Total use
Adjustment items: - Cif/fob adjustments on exports - Direct purchases abroad by residents - Purchases on the domestic territory by non-resident	(3)	- - -		only exports only final consumption expenditure of households only final consumption expenditure of households and exports	only exports only final consumption expenditure of households only final consumption expenditure of households and exports	
Σ (2) + Σ (3)	(4)					
- Compensation of employees ⁽⁴⁾ Wages and salaries ⁽⁴⁾ - Other taxes less subsidies on production ⁽⁴⁾ - Consumption of fixed capital ⁽⁴⁾ - Operating surplus, net ⁽⁴⁾ - Operating surplus, gross ⁽⁴⁾ - Mixed income, gross ⁽²⁾	(5)			- - - - - -	- - - - - -	

Gross value added at basic prices	(6)			-	-
Total output at basic prices	(7)			-	-

Supplementary voluntary data:		
- Gross fixed capital formation	(8) ⁽²⁾	
- Gross fixed capital stock)	
- Hours worked (in thousands)		

* The five additional tables mentioned below are required on a five-yearly basis (for reference years ending in 0 or 5). Transmission of these five additional tables at current prices is compulsory and voluntary in previous year's prices.

The five tables are:

- use table at basic prices (*made of row-blocks (1) – (7)*);

- use table for domestic output at basic prices (*made of row-blocks (1) and (2)*);

- use table for imports at basic prices (*made of row-blocks (1) and (2)*);

- table of trade and transport margins (*made of row-blocks (1) and (2)*);

- table of taxes less subsidies on products (*made of row-blocks (1) and (2)*).

- (1) Transmission of PYP data for reference years 2010-2014 on a voluntary basis. Compulsory transmission for reference years 2015 onwards.
- (2) On a voluntary basis.
- (3) Exports should be broken down into:
- i) S.21 Member States and institutions and bodies of the European Union, i1) S.21 Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area, i2) S.xx (S.21 - S.21). Member States whose currency is not the euro and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area), and k) S.22 Non-member countries and international organisations non-resident in the European Union, taking into account that:
- EMU and EU breakdowns should represent the actual composition at the end of each reference period ('evolving composition');
 - Member States whose currency is the euro have to provide all breakdowns as mentioned under j), i1), i2) and k); Member States whose currency is not the euro should provide the breakdowns as mentioned under j) and k), but the provision of the breakdowns mentioned under i1) and i2) is voluntary;
 - data should be provided in CUP and PYP.
- (4) Data in current prices on a compulsory basis, data in previous year's prices on a voluntary basis.
- (5) The concept to apply to the data by products in supply and use tables and input-output tables is the domestic concept. Adjustments to the national concept (direct purchases abroad by residents and purchases on the domestic territory by non-residents) are included as row totals in part (3) of the table. Final consumption expenditure by households by products does not include direct purchases abroad by residents. Final consumption expenditure by products includes purchases on the domestic territory by non-residents. Exports (fob) by products do not include purchases on the domestic territory by non-residents.

Table 17—Symmetric input-output table at basic prices^{} (product by product*)**
 (current prices⁽⁴⁾)

n=64

	Products	Σ (1)	Final uses a) b) c) d) e) f) g) h) i) j) k) l)	Σ (3)	Σ (1) + Σ (3)
	1 2 3n (1)				

<p>Products</p> <p>1</p> <p>2</p> <p>3</p> <p>.</p> <p>.</p> <p>.</p> <p>(1)</p> <p>n</p>	<p>Intermediate consumption at basic prices (product by product)</p>		<p>Final uses at basic prices ⁽³⁾:</p> <p>Final consumption expenditure:</p> <p>a) by households</p> <p>b) by NPISH</p> <p>c) by general government</p> <p>d) total</p> <p>Gross capital formation:</p> <p>e) gross fixed capital formation</p> <p>f) changes in inventories ⁽¹⁾</p> <p>g) changes in valuables ⁽¹⁾</p> <p>h) changes in inventories and valuables</p> <p>i) total</p> <p>Exports⁽²⁾:</p> <p>j) intra EU</p> <p><i>j1) - to S.21 Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area⁽²⁾</i></p> <p><i>j2) - to S.xx (S.21 - S.2J) Member States whose currency is not the euro and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area)</i></p>		<p>132</p> <p>EN</p>
<p>7211/13</p>	<p>DQPG</p>		<p>PS/gj</p> <p>are)</p> <p>k) extra EU⁽²⁾</p> <p>l) total</p>		

Σ (1)	(2)	Total intermediate consumption at basic prices by product		Final use by type at basic prices		Total use at basic prices
Use of imported products		Total intermediate consumption of imported products by product, cif		Final use of imported products, cif		Total imports
Taxes less subsidies on products	(3)	Taxes less subsidies on products by product		Taxes less subsidies on products by type of final use		Total taxes less subsidies on products
Σ (1) + (3)	(4)	Total intermediate consumption at purchasers' prices by product		Total final uses by type at purchasers' prices		Total use at purchasers' prices
- Compensation of employees						
Wages and salaries						
- Other taxes less subsidies on production				-		-
- Consumption of fixed capital	(5)			-		-
- Operating surplus, net				-		-
- Operating surplus, gross				-		-
- Mixed income, gross ⁽¹⁾				-		-
Gross value added at basic prices	(6)			-		-
Total output at basic prices	(7)			-		-

Imports intra EU cif ⁽²⁾ - <i>imports from S.21 Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area (cif)</i> ⁽²⁾ - <i>imports from S.xx (S.21 - S.21) Member States whose currency is not the euro and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area) (cif)</i> ⁽²⁾	(8)					
Imports extra EU cif ⁽²⁾ Σ (8)	(9)	Imports cif by product				

Total supply at basic prices	(10)	Supply at basic prices by product
------------------------------	------	-----------------------------------

* Industry by industry provided that industry by industry is a good approximation of product by product.

** Transmission of the two additional tables mentioned below is compulsory in current prices:

- symmetric input-output table for domestic output at basic prices (made of row-block (1), row-block (2), row "use of imported products", row-blocks (3) and (4))

- symmetric input-output table for imports at basic prices (made of row-blocks (1) and (2))

*** Only for the subtable for domestic output.

(1) On a voluntary basis.

(2) Imports and exports should be broken down into:

i) S.21 Member States and institutions and bodies of the European Union, i1) S.21 Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area, i2) S.xx (S.21 - S.21) Member States whose currency is not the euro and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area), and k) S.22 Non-member countries and international organisations non-resident in the European Union, taking into account:

- EMU and EU breakdowns should represent the actual composition at the end of each reference period ('evolving composition');
- Member States whose currency is the euro have to provide all breakdowns as mentioned under i), i1), i2) and k); Member States whose currency is not the euro should provide the breakdowns as mentioned under j) and k), but the provision of the breakdowns mentioned under i1) and i2) is voluntary;
- data should be provided in CUP.

(3) The concept to apply to the data by products in supply and use tables and input-output tables is the domestic concept. Adjustments to the national concept (direct purchases abroad by residents and purchases on the domestic territory by non-residents) are included as row totals. Final consumption expenditure by households by products does not include direct purchases abroad by residents. Final consumption expenditure by households by products includes purchases on the domestic territory by non-residents. Exports (fob) by products do not include purchases on the domestic territory by non-residents.

(4) Transmission of all symmetric input-output tables in previous year's prices is voluntary.

Table 20 – Cross classification of fixed assets by industry and by asset (stocks)

<u>Code</u>	<u>List of variables</u>	<u>Breakdown Industries⁽¹⁾</u>	<u>Current replacement costs</u>	<u>Previous year's replacement costs</u>
<u>AN.11g</u>	<u>1. Fixed assets, gross</u>	I	<u>x</u>	<u>x</u>
<u>AN.111g</u>	<u>2. Dwellings, gross</u>	<u>A*21/A*38/A*6</u> <u>4</u>	<u>x</u>	<u>x</u>
<u>AN.112g</u>	<u>3. Other buildings and structures, gross</u>	<u>A*21/A*38/A*6</u> <u>4</u>	<u>x</u>	<u>x</u>
<u>AN.113g+AN.114g</u>	<u>4. Machinery and equipment, gross + weapon systems, gross</u>	<u>A*21/A*38/A*6</u> <u>4</u>	<u>x</u>	<u>x</u>
<u>AN.1131g</u>	<u>5. Transport equipment, gross</u>	<u>A*21/A*38/A*6</u> <u>4</u>	<u>x</u>	<u>x</u>
<u>AN.1132g</u>	<u>6. ICT equipment, gross</u>		<u>x</u>	<u>x</u>
<u>AN.11321g</u>	<u>7. Computer hardware, gross</u>		<u>x</u>	<u>x</u>
<u>AN.11322g</u>	<u>8. Telecommunications equipment, gross</u>		<u>x</u>	<u>x</u>
<u>AN.1139g+AN.114g</u>	<u>9. Other machinery and equipment, gross + weapon systems, gross</u>		<u>x</u>	<u>x</u>
<u>AN.115g</u>	<u>10. Cultivated biological resources, gross</u>	<u>A*21/A*38/A*6</u> <u>4</u>	<u>x</u>	<u>x</u>
<u>AN.117g</u>	<u>11. Intellectual property products, gross</u>		<u>x</u>	<u>x</u>
<u>AN.1173g</u>	<u>12. Computer software and databases, gross</u>		<u>x</u>	<u>x</u>
<u>AN.11n</u>	<u>13. Fixed assets, net</u>		<u>x</u>	<u>x</u>
<u>AN.111n</u>	<u>14. Dwellings, net</u>	<u>A*21/A*38/A*6</u>	<u>x</u>	<u>x</u>

		<u>4</u>		
<u>AN.112n</u>	<u>15. Other buildings and structures, net</u>	<u>A*21/A*38/A*6</u> <u>4</u>	<u>x</u>	<u>x</u>

<u>AN.113n+AN.114n</u>	<u>16. Machinery and equipment, net + weapon systems, net</u>	<u>A*21/A*38/A*6</u> <u>4</u>	<u>x</u>	<u>x</u>
<u>AN.1131n</u>	<u>17. Transport equipment, net</u>	<u>A*21/A*38/A*6</u> <u>4</u>	<u>x</u>	<u>x</u>
<u>AN.1132n</u>	<u>18. ICT equipment, net</u>		<u>x</u>	<u>x</u>
<u>AN.11321n</u>	<u>19. Computer hardware, net</u>		<u>x</u>	<u>x</u>
<u>AN.11322n</u>	<u>20. Telecommunications equipment, net</u>		<u>x</u>	<u>x</u>
<u>AN.1139n+AN.114n</u>	<u>21. Other machinery and equipment, net + weapon systems, net</u>		<u>x</u>	<u>x</u>
<u>AN.115n</u>	<u>22. Cultivated biological resources, net</u>	<u>A*21/A*38/A*6</u> <u>4</u>	<u>x</u>	<u>x</u>
<u>AN.117n</u>	<u>23. Intellectual property products, net</u>		<u>x</u>	<u>x</u>
<u>AN.1173n</u>	<u>24. Computer software and databases, net</u>		<u>x</u>	<u>x</u>

(1) A*21 compulsory

A*38/A*64: on a voluntary basis

If no breakdown is indicated, that means total economy.

**Table 22– Cross classification of gross fixed capital formation (GFCF)
by industry and by asset (transactions)**

<u>Code</u>	<u>List of variables</u>	<u>Breakdown Industries⁽¹⁾</u>	<u>Current prices</u>	<u>Previous year's prices and chain- linked volumes⁽³⁾</u>
<u>P.51g AN.11</u>	<u>1. GFCF in fixed assets</u>		<u>x</u>	<u>x</u>
<u>P.51g AN.111</u>	<u>2. GFCF in dwellings</u>	<u>A*21/A*38/A*6</u> <u>4</u>	<u>x</u>	<u>x</u>
<u>P.51g AN.112</u>	<u>3. GFCF in other buildings and structures</u>	<u>A*21/A*38/A*6</u> <u>4</u>	<u>x</u>	<u>x</u>
<u>P.51g AN.113+AN. 114</u>	<u>4. GFCF in machinery and equipment + weapon systems</u>	<u>A*21/A*38/A*6</u> <u>4</u>	<u>x</u>	<u>x</u>
<u>P.51g AN.1131</u>	<u>5. GFCF in transport equipment</u>	<u>A*21/A*38/A*6</u> <u>4</u>	<u>x</u>	<u>x</u>
<u>P.51g AN.1132</u>	<u>6. GFCF in ICT equipment</u> ⁽²⁾		<u>x</u>	<u>x</u>
<u>P.51g AN.11321</u>	<u>7. GFCF in computer hardware</u> ⁽²⁾		<u>x</u>	<u>x</u>
<u>P.51g AN.11322</u>	<u>8. GFCF in telecommunications equipment</u> ⁽²⁾		<u>x</u>	<u>x</u>
<u>P.51g AN.1139+A N.114</u>	<u>9. GFCF in other machinery and equipment + weapon systems</u> ⁽²⁾		<u>x</u>	<u>x</u>
<u>P.51g AN.115</u>	<u>10. GFCF in cultivated biological resources</u>	<u>A*21/A*38/A*6</u> <u>4</u>	<u>x</u>	<u>x</u>
<u>P.51g AN.117</u>	<u>11. GFCF in intellectual property products</u>		<u>x</u>	<u>x</u>
<u>P.51g AN.1173</u>	<u>12. GFCF in computer software and databases</u> ⁽²⁾		<u>x</u>	<u>x</u>

(1) _____ A*21 ■ compulsory

_____ A*38/A*64: on a voluntary basis

If no breakdown is indicated, that means total economy.

(2) On a voluntary basis for reference years before 2000. For reference years 2000 onwards on a compulsory basis.

(3) Data in previous year's prices not to be provided for reference year 1995.

Table 26 – Balance sheets for non-financial assets

Code	List of variables	Breakdown Sectors
AN.1	1. Produced non-financial assets ⁽³⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.11+AN.12	2. Fixed assets + Inventories ⁽¹⁾	S.1, S.11 ⁽⁴⁾ , S.12 ⁽⁴⁾ , S.13 ⁽⁴⁾ , S.14 + S.15 ⁽⁴⁾
AN.11	3. Fixed assets ⁽²⁾	S.1, S.11 ⁽⁴⁾ , S.12 ⁽⁴⁾ , S.13 ⁽⁴⁾ , S.14 + S.15 ⁽⁴⁾
AN.111	4. Dwellings	S.1, S.11, S.12, S.13, S.14 + S.15
AN.112	5. Other buildings and structures ⁽²⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1121	6. Buildings other than dwellings ⁽¹⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1122	7. Other structures ⁽¹⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.113+AN.114	8. Machinery and equipment + Weapons systems ⁽²⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.115	9. Cultivated biological resources ⁽²⁾	S.1, S.11 ⁽⁴⁾ , S.12 ⁽⁴⁾ , S.13 ⁽⁴⁾ , S.14 + S.15 ⁽⁴⁾
AN.117	10. Intellectual property products ⁽²⁾	S.1, S.11 ⁽⁴⁾ , S.12 ⁽⁴⁾ , S.13 ⁽⁴⁾ , S.14 + S.15 ⁽⁴⁾
AN.1171	11. Research and development ⁽³⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1172	12. Mineral exploration and evaluation ⁽³⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1173	13. Computer software and databases ⁽³⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1174	14. Entertainment, literary or artistic originals ⁽³⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1179	15. Other intellectual property products ⁽³⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.12	16. Inventories ⁽¹⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.13	17. Valuables ⁽³⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.2	18. Non-produced non-financial assets ⁽³⁾	S.1, S.11, S.12, S.13, S.14 + S.15

AN.21	19. Natural resources ⁽³⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.211	20. Land	S.1 ⁽³⁾ , S.11 ⁽³⁾ , S.12 ⁽³⁾ , S.13 ⁽³⁾ , S.14 + S.15 ⁽⁴⁾
AN.212	21. Mineral and energy reserves ⁽³⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.213 + AN.214	22. Non-cultivated biological resources and water resources ⁽³⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.215	23. Other natural resources ⁽³⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.22	24. Contracts, leases and licences ⁽³⁾	S.1, S.11, S.12, S.13, S.14 + S.15
AN.23	25. Purchases less sales of goodwill and marketing assets ⁽³⁾	S.1, S.11, S.12, S.13, S.14 + S.15

Unit: current prices

- (1) **Data for reference years before 2012 to be transmitted on a voluntary basis. Transmission for reference years from 2012 onwards is compulsory.**
- (2) **Data for reference years before 2000 to be transmitted on a voluntary basis. Data for reference years 2000 – 2011 on a compulsory basis only for total economy. Transmission is compulsory for total economy and for institutional sectors for reference years from 2012 onwards.**
- (3) **On a voluntary basis.**
- (4) **First transmission in 2017.**

Table 27 ⁽¹⁾ – Quarterly financial accounts of general government

Code	Transaction / Balance	Assets / liabilities	Sectors and subsectors ■ ⁽²⁾⁽³⁾
F	Financial transactions	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.1	Monetary gold and special drawing rights (SDRs)	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.2	Currency and deposits	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.21	Currency	Liabilities	S.1311
<u>F.3</u>	<u>Debt securities</u>	<u>Assets / liabilities</u>	<u>S.13, S.1311, S.1312, S.1313, S.1314</u>
F.31	Short-term securities	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.32	Long-term securities	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
<u>F.4</u>	<u>Loans</u>	<u>Assets / liabilities</u>	<u>S.13, S.1311, S.1312, S.1313, S.1314</u>
F.41	Short-term loans	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.42	Long-term loans	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.5	Equity and investment fund shares	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
<u>F.51</u>	<u>Equity</u>	<u>Assets</u>	<u>S.13</u>
<u>F.52</u>	<u>Investment fund shares / units</u>	<u>Assets</u>	<u>S.13</u>
<u>F.6</u>	<u>Insurance, pensions and standardised guarantees</u>	<u>Assets / liabilities</u>	<u>S.13, S.1311, S.1312, S.1313, S.1314</u>
F.61	Non-life insurance technical reserves	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314

<i>F.63+F.64 +F.65</i>	<i><u>Pension entitlements, claims of pension funds on pension managers and entitlements to non- pension benefits</u></i>	<i>Assets / liabilities</i>	<i>S.13, S.1311, S.1312, S.1313, S.1314</i>
----------------------------	---	---------------------------------	---

<u>F.66</u>	<u>Provisions for calls under standardised guarantees</u>	<u>Assets / liabilities</u>	<u>S.13, S.1311, S.1312, S.1313, S.1314</u>
F.7	Financial derivatives and employee stock options	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.8	Other accounts receivable / payable	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
LE	Balance	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
<u>AF.1</u>	Monetary gold and special drawing rights (SDRs)	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
<u>AF.2</u>	Currency and deposits	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
<u>AF.21</u>	Currency	Liabilities	S.1311
<u>AF.3</u>	<u>Debt securities</u>	<u>Assets / liabilities</u>	<u>S.13, S.1311, S.1312, S.1313, S.1314</u>
<u>AF.31</u>	Short-term securities	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
<u>AF.32</u>	Long-term securities	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
<u>AF.4</u>	<u>Loans</u>	<u>Assets / liabilities</u>	<u>S.13, S.1311, S.1312, S.1313, S.1314</u>
AF.41	Short-term loans	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.42	Long-term loans	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.5	Equity and investment fund shares	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
<u>AF.51</u>	<u>Equity</u>	Assets	S.13
<u>AF.52</u>	<u>Investment fund shares / units</u>	Assets	S.13
<u>AF.6</u>	<u>Insurance, pension and standardised guarantees</u>	<u>Assets / liabilities</u>	<u>S.13, S.1311, S.1312, S.1313, S.1314</u>
<u>AF.61</u>	Non-life insurance technical reserves	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314

<u>AF.63+AF.64+AF.65</u>	<u>Pension entitlements, claims of pension funds on pension managers and entitlements to non-pension benefits</u>	<i>Assets / liabilities</i>	<i>S.13, S.1311, S.1312, S.1313, S.1314</i>
--------------------------	---	-----------------------------	---

<u>AF.66</u>	<u>Provisions for calls under standardised guarantees</u>	<u>Assets / liabilities</u>	<u>S.13, S.1311, S.1312, S.1313, S.1314</u>
<u>AF.7</u>	<u>Financial derivatives and employee stock options</u>	<u>Assets / liabilities</u>	<u>S.13, S.1311, S.1312, S.1313, S.1314</u>
<u>AF.8</u>	Other accounts receivable / payable	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
<i>Counterpart information⁽⁴⁾ / Transactions</i>			
F.31	Short-term securities	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12, S.128+S.129, S.2
F.32	Long-term securities	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12, S.128+S.129, S.2
F.41	Short-term loans	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12 ⁽⁵⁾ , S.128+S.129, S.14+S.15, S.2 ⁽⁵⁾
F.41	Short-term loans	Liabilities	S.1311 and S.1314 vis-à-vis: S.11 ⁽⁵⁾ , S.12 ⁽⁵⁾ , S.128+S.129, S.2 ⁽⁵⁾
F.42	Long-term loans	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12 ⁽⁴⁾ , S.128+S.129, S.14+S.15, S.2 ⁽⁴⁾
F.42	Long-term loans	Liabilities	S.1311 and S.1314 vis-à-vis: S.11 ⁽⁵⁾ , S.12 ⁽⁵⁾ , S.128+S.129, S.2 ⁽⁵⁾
F.5	Equity and investment fund shares	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12, S.128+S.129,

			S.2
--	--	--	-----

	<i>Counterpart information⁽⁴⁾ / Balance</i>		
AF.31	Short-term securities	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12, S.128±S.129, S.2
AF.32	Long-term securities	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12, S.128±S.129, S.2
AF.41	Short-term loans	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12 ⁽⁵⁾ , S.128 ±S.129, S.14+S.15, S.2 ⁽⁵⁾
AF.41	Short-term loans	Liabilities	S.1311 and S.1314 vis-à-vis: S.11 ⁽⁵⁾ , S.12 ⁽⁵⁾ , S.128 ±S.129, S.2 ⁽⁵⁾
AF.42	Long-term loans	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12 ⁽⁵⁾ , S.128 ±S.129, S.14+S.15, S.2 ⁽⁵⁾
AF.42	Long-term loans	Liabilities	S.1311 and S.1314 vis-à-vis: S.11 ⁽⁵⁾ , S.12 ⁽⁵⁾ , S.128 ±S.129, S.2 ⁽⁵⁾
AF.5	Equity and investment fund shares	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12, S.128±S.129, S.2

(1) **Member States shall provide the Commission (Eurostat) with a description of the sources and methods used to compile the data, when they first start to transmit table 27. Member States shall inform the Commission (Eurostat) of any changes to this initial description when they communicate the revised data.**

(2) General government subsectors breakdown:

- S.13 General government
- S.1311 Central government
- S.1312 State government
- S.1313 Local government
- S.1314 Social security funds

(3) Consolidation:

- S.13 Consolidated and non-consolidated
- other subsectors: consolidated

(4) Counterpart information – counterpart sectors and subsectors:

- S.11 Non-financial corporations
- S.12 Financial corporations
- S.128+S.129 Insurance corporations and pension funds
- S.14+S.15 Households and non-profit institutions serving households
- S.2 Rest of the world

(5) On a voluntary basis.

Table 28– Quarterly government debt (Maastricht debt) for general government

Code	<u>Liabilities</u> ⁽¹⁾	Sectors and subsectors ⁽²⁾⁽³⁾
GD	Total	S.13, S.1311, S.1312, S.1313, S.1314
AF.2	Currency and deposits	S.13, S.1311, S.1312, S.1313, S.1314
AF.21	Currency	S.13, S.1311, S.1312, S.1313, S.1314
AF.22 ±AF.29	Deposits	S.13, S.1311, S.1312, S.1313, S.1314
AF.3	Debt securities	S.13, S.1311, S.1312, S.1313, S.1314
AF.31	Short-term	S.13, S.1311, S.1312, S.1313, S.1314
AF.32	Long-term	S.13, S.1311, S.1312, S.1313, S.1314
AF.4	Loans	S.13, S.1311, S.1312, S.1313, S.1314
AF.41	Short-term	S.13, S.1311, S.1312, S.1313, S.1314
AF.42	Long-term	S.13, S.1311, S.1312, S.1313, S.1314

(1) Level at face value outstanding at end of quarter.

(2) General government subsectors breakdown:

- S.13 General government
- S.1311 Central government
- S.1312 State government
- S.1313 Local government
- S.1314 Social security funds

- (3) Subsector data should be consolidated within each subsector but not between subsectors.

Table 29: Accrued-to-date pension entitlements in social insurance ^{(7) (8)}

Row No.	Recording	Core national accounts							Not in the core national accounts		Total Pension Schemes	-	
	Pension manager	Non-general government			General government								
		Defined contribution schemes	Defined benefit schemes and other ¹⁾ non-defined contribution schemes	Total	Defined contribution schemes	Defined benefit schemes for general government employees ²⁾				Social security pension schemes			
						Classified in financial corporations	Classified in general govt ³⁾	Classified in general government					
	Code	XPC1W	XPB1W	XP CB 1W	XPCG	XPBG12	XPBG13	XPBOUT 13	XP1314	XPTOT			-
Column number	A	B	C	D	E	F	G	H	I	-			
Opening balance sheet													
1	Pension entitlements												

Changes in pension entitlements due to transactions

		Changes in pension entitlements due to transactions												
XD 61p	2	Increase in pension entitlements due to social contributions												
XD 611 1	2. 1	Employer actual social contributions												
XD 612 1	2. 2	Employer imputed social contributions												
XD 613 1	2. 3	Household actual social contributions												
XD 614 1	2. 4	Household social contribution supplements ⁵⁾												
XD 61S C	2. 5	Less: Pension scheme service charges												

3	Other (actuarial) change of pension entitlements in social security pension schemes												
4	Reduction in pension entitlements due to payment of pension benefits												
5	Changes in pension entitlements due to social contributions and pension benefits												
6	Transfers of pension entitlements between schemes												
7	Change in entitlements due to negotiated changes in scheme structure												

Changes in pension entitlements due to other flows											
8	Changes in entitlements due to revaluations ⁶⁾										
9	Changes in entitlements due to other changes in volume ⁶⁾										
Closing balance sheet											
10	Pension entitlements										
Related indicators											
11	Output										

- 1) Such other non-defined contribution schemes, often described as hybrid schemes, have both a defined benefit and a defined contribution element.
- 2) Schemes ■ organised by general government for its current and former employees.
- 3) These are non-autonomous defined benefit schemes whose pension entitlements are recorded in the core national accounts.
- 4) Counterpart data for ■ non-resident households will only be shown separately when pension relationships with the rest of the world are significant.
- 5) These supplements represent the return on members' claims on pension schemes, both through investment income on defined contribution schemes' assets and for defined benefit schemes through the unwinding of the discount rate applied.
- 6) A more detailed split of these positions has to be provided for columns G and H based on the model calculations carried out for these schemes. The cells shown as ■ are not applicable; the cells in ■ will contain data which is not in the core national accounts.
- 7) The data for columns G and H should comprise three datasets based on the actuarial calculations carried out for those pension schemes. The datasets should reflect the outcomes of a sensitivity analysis with respect to the most important parameters of the calculations, as agreed by statisticians on the one hand and experts in ageing populations working under the auspices of the Economic Policy Committee on the other. The parameters to be used shall be clarified in accordance with Article 2(3) of this Regulation.**
- 8) Data for reference year 2012 are to be transmitted on a voluntary basis. Transmission of data for reference years 2015 onwards is compulsory.
-