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COVER NOTE

From: Secretary-General of the European Commission,
signed by Mr Jordi AYET PUIGARNAU, Director

date of receipt: 30 April 2015

To: Mr Uwe CORSEPIUS, Secretary-General of the Council of the
European Union

No. Cion doc.: C(2015) 2676 final

Subject: COMMISSION DELEGATED REGULATION (EU) .../...of 30.4.2015 on
the transmission format for research and development expenditure data

Delegations will find attached document C(2015) 2676 final.

Encl.: C(2015) 2676 final



Brussels, 30.4.2015
C(2015) 2676 final

COMMISSION DELEGATED REGULATION (EU) .../...

of 30.4.2015

on the transmission format for research and development expenditure data

(Text with EEA relevance)

EXPLANATORY MEMORANDUM

1. CONTEXT OF THE DELEGATED ACT

The basis for this delegated act is the empowerment granted to the Commission in Article 2(5) of Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union.

Research and development is essential for economic growth and is an important component of various macroeconomic aggregates.

In order to ensure the quality of EU national accounts data, research and development must be capitalised in a way which is reliable and which allows for comparison between Member States. Recording research and development as gross fixed capital formation will also ensure that macroeconomic aggregates calculated for EU Member States are comparable at world level, as major economic partners such as the United States, Canada and Australia are already capitalising research and development expenditure in their calculations of macroeconomic aggregates.

When recording research and development expenditure as gross fixed capital formation pursuant to Article 2(5) of Regulation (EU) No 549/2013, Member States must apply the methodological rules given in Annex A to that Regulation.

Work undertaken within the European Statistical System (ESS) has led up to the development of a non-binding manual on measuring research and development in ESA 2010. This work has also developed agreed transmission formats which should be used by all Member States.

In view of the above, the Commission adopted a delegated act on 12 August 2014. On 7 November 2014, the Council objected to that delegated act. The present delegated act takes into account the reasons for the Council's objection.

2. CONSULTATIONS PRIOR TO THE ADOPTION OF THE ACT

The Commission carried out consultations, including at expert level, during the preparatory work for the delegated act originally adopted (in August 2014) and objected to by the Council.

The parties consulted included the Directors of Macroeconomic Statistics, who discussed the draft delegated act at their meeting of 12-13 December 2013, and the European Statistical System Committee, who gave their opinion via their written procedure of 11 March 2014.

The Commission carried out further consultations amongst national experts while preparing this delegated act. The parties consulted included the National Accounts Working Group, on 25-26 November 2014, the Directors of Macroeconomic Statistics, on 17-18 December 2014, and the European Statistical System Committee, on 12 February 2015.

Both the European Parliament and the Council have been duly informed.

3. LEGAL ELEMENTS OF THE DELEGATED ACT

This delegated act aims to ensure the reliability and comparability of national accounts aggregates, in accordance with Article 2(5) of Regulation (EU) No 549/2013.

It sets out the format in which national accounts data on research and development expenditure should be submitted.

The delegated act has no implications for the EU budget.

It concerns a matter relating to the European Economic Area, and its application should therefore extend to the European Economic Area.

COMMISSION DELEGATED REGULATION (EU) .../...

of 30.4.2015

on the transmission format for research and development expenditure data

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European System of national and regional accounts in the European Union¹, and in particular Article 2(5) thereof,

Whereas:

- (1) The European system of accounts set up by Regulation (EU) No 549/2013 (ESA 2010) establishes a system of national and regional accounts to meet the requirements of the economic, social and regional policy of the Union.
- (2) Due to the importance of research and development for the economy, additional methods and harmonised and comparable transmission formats have been developed for research and development data within the context of the European Statistical System, which is the partnership between the Commission (Eurostat) and the national statistical institutes and other national authorities responsible in the Member States for the development, production and dissemination of European statistics.
- (3) The methodological rules provided in Annex A of Regulation (EU) No 549/2013 are to be applied when recording research and development expenditure as gross fixed capital formation.
- (4) The transmission programme set out in ESA 2010 includes annual information on fixed assets and gross fixed capital formation in those assets. It is necessary that reliable and comparable data be transmitted by Member States to the Commission in a specific format, in order to ensure a high level of quality of national accounts.

HAS ADOPTED THIS REGULATION:

Article 1

Subject matter

¹ OJ L 174, 26.6.2013, p. 1

This Regulation sets out the format in which the national accounts research and development expenditure data shall be transmitted by Member States to the Commission (Eurostat), in order to ensure the reliability and comparability of those data.

Article 2

Data transmission format

When transmitting to the Commission (Eurostat) research and development expenditure data for the total economy, the Member States shall apply the following format:

- (a) AN.1171g, research and development assets, gross;
- (b) AN.1171n, research and development assets, net;
- (c) P.51g, AN.1171, gross fixed capital formation in research and development.

Article 3

Entry into force and application

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

It shall apply to data transmitted from 1 August 2015.

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

Done at Brussels, 30.4.2015

For the Commission
The President
Jean-Claude JUNCKER