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**2017/0048(COD)**

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## **INFORMATION NOTE**

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From: General Secretariat of the Council  
To: Permanent Representatives Committee/Council

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Subject: Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on European business statistics amending Regulation (EC) No 184/2005 and repealing 10 legal acts in the field of business statistics  
- Outcome of the European Parliament's first reading and Corrigendum procedure  
(Strasbourg, 16 April 2019 and 22 October 2019)

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## **I. INTRODUCTION**

In accordance with the provisions of Article 294 of the TFEU and the Joint Declaration on practical arrangements for the codecision procedure<sup>1</sup>, 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 legislative file at first reading.

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<sup>1</sup> OJ C 145, 30.6.2007, p.5

This file was expected<sup>2</sup> to undergo the Corrigendum procedure<sup>3</sup> in the new European Parliament after adoption by the previous Parliament of its position at first reading.

## II. VOTES

At its sitting of 16 April 2019, and following informal interinstitutional negotiations, the European Parliament adopted the amendment 55 (without legal linguistic revision) to the Commission proposal and a legislative resolution with a view to the adoption of the abovementioned proposal, constituting the European Parliament's position at first reading. It reflects what had been provisionally agreed between the Institutions.

After finalisation of the adopted text by the legal linguists, on 22 October 2019 the European Parliament approved a corrigendum to the position adopted at first reading.

With this corrigendum, the Council should be able to approve the position of the European Parliament as set out in the Annex<sup>4</sup> hereto, thus bringing to a close the first reading for both Institutions.

The act would then be adopted in the wording which corresponds to the Parliament's position.

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<sup>2</sup> 8507/19

<sup>3</sup> Rule 241, EP Rules of Procedure.

<sup>4</sup> The text of the corrigendum is set out in the Annex. It is presented in the form of a consolidated text, where changes to the Commission's proposal are highlighted in bold and italics. The symbol "■" indicates deleted text.

## Regulation on European business statistics \*\*\*I

**European Parliament legislative resolution of 16 April 2019 on the proposal for a regulation of the European Parliament and of the Council on European business statistics, amending Regulation (EC) No 184/2005 and repealing 10 legal acts in the field of business statistics (COM(2017)0114 – C8-0099/2017 – 2017/0048(COD))**

### **(Ordinary legislative procedure: first reading)**

*The European Parliament,*

- having regard to the Commission proposal to Parliament and the Council (COM(2017)0114),
  - 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 (C8-0099/2017),
  - 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 2 January 2018<sup>1</sup>,
  - having regard to the provisional agreement approved by the committee responsible under Rule 69f(4) of its Rules of Procedure and the undertaking given by the Council representative by letter of 20 March 2019 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 59 of its Rules of Procedure,
  - having regard to the report of the Committee on Industry, Research and Energy (A8-0094/2018),
1. Adopts its position at first reading hereinafter set out;
  2. Calls on the Commission to refer the matter to Parliament again if it replaces, substantially amends or intends to substantially amend its proposal;
  3. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

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<sup>1</sup> OJ C 77, 1.3.2018, p. 2.

**P8\_TC1-COD(2017)0048**

**Position of the European Parliament adopted at first reading on 16 April 2019 with a view to the adoption of Regulation (EU) 2019/... of the European Parliament and of the Council on European business statistics ■ repealing 10 legal acts in the field of business statistics**

(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 Bank<sup>6</sup>,

Acting in accordance with the ordinary legislative procedure<sup>7</sup>,

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<sup>6</sup> OJ C 77, 1.3.2018, p. 2

<sup>7</sup> Position of the European Parliament of 16 April 2019.

Whereas:

- (1) The development, production and dissemination of statistical information on the economic activities of Member States' businesses has so far been based on a number of individual legal acts. Those legal acts cover short-term and structural business statistics, statistics on production, intra-Union and extra-Union trade (international trade) in goods and services, foreign affiliates, research and development (R&D), innovation and information and communication technologies (ICT) usage and e-commerce. Moreover, a common framework for business registers for statistical purposes in the Union was established by Regulation (EC) No 177/2008 of the European Parliament and of the Council<sup>8</sup>.
- (2) This structure based on individual legal acts does not provide the necessary consistency across the individual statistical domains, nor does it promote an integrated approach towards the development, production and dissemination of business statistics. ***For the purpose of this Regulation, European business statistics should also cover R&D statistics in the higher education, government and private non-profit sectors.*** A common legal framework should be established to ensure consistency across European business statistics and facilitate the integration of the corresponding statistical processes.

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<sup>8</sup> Regulation (EC) No 177/2008 of the European Parliament and of the Council of 20 February 2008 establishing a common framework for business registers for statistical purposes and repealing Council Regulation (EEC) No 2186/93 (OJ L 61, 5.3.2008, p. 6).

- (3) Better integrated statistical processes based on common methodological principles, definitions and quality criteria should lead to harmonised statistics on the structure, the economic activities, the transactions and the performance of the business sector in the Union which meet the level of relevance and detail required to fulfil user needs.
- (4) *The EuroGroups Register is intended to ensure that Union guidance, such as Commission Recommendation 2003/361/EC<sup>9</sup>, which is of relevance for European business statistics, can be more effectively followed, in particular with respect to the identification of autonomous enterprises as defined in Article 3 of that Recommendation. Such Union guidance is needed to foster legal certainty and business predictability and to create a level playing field for Union-based small and medium-sized enterprises (SMEs).*
- (5) International guidance, such as the Frascati Manual, which concerns R&D statistics, and the Oslo *Manual*, which concerns innovation data, and international agreements adopted by the United Nations, the Organisation for Economic Cooperation and Development, the International Monetary Fund and other international and supranational organisations, are of relevance for European business statistics. Such guidance should, to the extent possible, be followed in the development, production and dissemination of Union statistics and within the European *framework* for statistical business registers, in order to ensure that the Union statistics are comparable with those compiled by the Union's main international partners. However, Union standards, agreements and guidelines should be applied consistently when collecting data for European business statistics on the R&D inputs and innovation topics.

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<sup>9</sup> *Commission Recommendation 2003/361/EC of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36).*

- (6) The administrative burden *on businesses, in particular* on SMEs, should be as limited as possible taking into account to the extent possible other data sources than surveys. For the purpose of alleviating the burden on enterprises it should be possible to establish different data requirements depending on the size and importance of the business economies of Member States.
- (7) The European Statistical System (ESS) Vision 2020 stated that data should be used across statistical domains for better analysing emerging phenomena (e.g. globalisation) and for better serving Union policies of high impact. The data output should be based on efficient and robust statistical processes of the ESS. The broader scope of the common legal framework for business statistics should enable the integration of interdependent production processes drawing upon multiple sources.
- (8) The Programme for the Modernisation of European Enterprise and Trade Statistics adopted pursuant to Decision No 1297/2008/EC of the European Parliament and of the Council<sup>10</sup>, which ran from 2009 to 2013, aimed at helping to adapt the business and trade-related statistics to new data needs and adjust the system for the production of business statistics. The conclusions and recommendations resulting from that programme regarding the priorities and new sets of indicators, the streamlining of the framework for business-related statistics, the more efficient production of statistics on enterprise and trade and the modernisation of intra-Union trade in goods statistics should be translated into legally binding provisions.

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<sup>10</sup> Decision No 1297/2008/EC of the European Parliament and of the Council of 16 December 2008 on a Programme for the Modernisation of European Enterprise and Trade Statistics (MEETS) (OJ L 340, 19.12.2008, p. 76).

- (9) There is a need for a more flexible approach within the framework for European business statistics to allow adaptations to methodological developments and a timely response to emerging and duly justified data-user needs resulting from the changing economic environment and the increasing globalisation and complexity of the business landscape. Such future adaptations should be supported by adequate cost-benefit analyses and resulting new data requirements should not impose a significant additional cost or burden on the Member States or on the respondents.
- (10) The role of national statistical business registers and the EuroGroups register as basic infrastructure for the collection and compilation of data for European business statistics should be enhanced. National statistical business registers should be used as *the main* source of information for statistical analysis of the business population and its demography, for the definition of the survey population and for establishing the link to administrative data sources.
- (11) To ensure the role of the national statistical business registers and the EuroGroups register, a *unique* identifier for all relevant units should be established and implemented.

- (12) The proper delineation of enterprise groups in the EuroGroups register with timely and reliable data should be achieved by the use of harmonised criteria and regular updating of the information on links of control between the legal units being part of the enterprise groups.
- (13) In order to improve the efficiency of the statistical production processes of the ESS and to reduce the statistical burden on respondents, *national statistical authorities (NSAs)* should have the right to access and use, promptly and free of charge, all national administrative records and to integrate those administrative records with statistics, to the extent necessary for the development, production and dissemination of European business statistics, in accordance with Article 17a of Regulation (EC) No 223/2009 of the European Parliament and of the Council<sup>11</sup>.
- (14) Regulation (EC) No 223/2009 provides a reference framework for European statistics. In particular, it requires compliance with the principles of professional independence, impartiality, objectivity, reliability, statistical confidentiality and cost-effectiveness.

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<sup>11</sup> Regulation (EC) No 223/2009 of the European Parliament and of the Council of 11 March 2009 on European statistics and repealing Regulation (EC, Euratom) No 1101/2008 of the European Parliament and of the Council on the transmission of data subject to statistical confidentiality to the Statistical Office of the European Communities, Council Regulation (EC) No 322/97 on Community Statistics, and Council Decision 89/382/EEC, Euratom establishing a Committee on the Statistical Programmes of the European Communities (OJ L 87, 31.3.2009, p. 164).

- (15) The exchange of and access to microdata by the *NSAs* producing business statistics and maintaining the European *framework* for statistical business registers should be introduced, for the development, production and dissemination of national or European business statistics or for increasing the quality of European business statistics. The exchange of microdata should be limited to duly justified cases.
- (16) The creation of an additional data source based on the exchange of microdata on intra-Union exports of goods, together with the possibility to use innovative methodologies increases the flexibility for the Member States in their compilation of intra-Union trade in goods statistics, thereby enabling the Member States to reduce the response burden on businesses. The purpose of the exchange is the efficient development, production and dissemination of statistics on international trade in goods and the improvement of the quality of such statistics.
- (17) The negotiation, implementation and review of trade and investment agreements between the Union and third countries or multilaterally requires that the necessary statistical information on Member States' trade flows with third countries be made available to the Commission.

- (18) A close link should be maintained between the system for collecting statistical information and the fiscal formalities related to the value added tax which exist in the context of trade in goods between Member States. That link makes it possible, in particular, for the purpose of intra-Union trade in goods statistics, to identify exporters and importers and to check the quality of the information collected.
- (19) The cross-border movement of goods, in particular from or to third countries, is subject to customs supervision as provided for under Regulation (EU) No 952/2013 of the European Parliament and of the Council<sup>12</sup>. Customs authorities keep or have access to information or records concerning such movement. The information or records, which are related to or based on customs declarations, should be used for the production of statistics on Union trade in goods.
- (20) In order to produce statistics on international trade in goods and to improve the quality of those statistics, the *NSAs* in the Member States should ■ exchange data on imports and exports of goods which involve the customs authorities of more than one Member State. *To ensure harmonised compilation of the statistics, the exchange of those microdata between the NSAs should be mandatory.*
- (21) *To safeguard the quality and comparability of European business statistics or national accounts in line with the concepts and methodology of Regulation (EU) No 549/2013 of the European Parliament and of the Council<sup>13</sup>, the exchange of confidential data should be allowed between the NSAs of Member States concerned, their respective national central banks, the European Central Bank (ECB) and the Commission (Eurostat) only for statistical purposes.*

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<sup>12</sup> Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1).

<sup>13</sup> 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 (OJ L 174, 26.6.2013, p. 1).

- (22) In order to carry out its tasks under the Treaties, especially tasks related to the functioning of the internal market, the Commission should have full, up-to-date and reliable information on the production of goods and services in the Union and on international trade flows. Enterprises also need such information in order to monitor their markets and the international dimension of those markets.
- (23) ***Members States or national competent authorities should endeavour to simplify the collection of data from European businesses to the extent possible. The NSAs should take account of the latest digital developments at the time when the instruments and methods for collecting data for statistics are being established and should be encouraged to implement innovative approaches.***
- (24) There is a need to provide business statistics by sector of activity, in order to measure the productivity of businesses in the Union. In particular, there is an increasing demand for statistics on the services sector, which is the most dynamic sector of modern economies, especially in terms of that sector's potential for growth and employment creation and taking into account the relations with the manufacturing sector. ***This trend is further enhanced by the development of new digital services. The increasing demand for statistics is also the case for creative and cultural industries, as stated in the resolution of the European Parliament of 13 December 2016 on a coherent EU policy for cultural and creative industries<sup>14</sup>.*** Statistics on trade in services are essential for monitoring the functioning of the internal market for services ***and the digital single market*** and assessing the impact of barriers on trade in services.

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<sup>14</sup> OJ C 238, 6.7.2018, p. 28.

- (25) *Regulation (EC) No 223/2009 constitutes the reference framework for this Regulation, including as regards the protection of confidential data. However, the very detailed level of information in the field of statistics on international trade in goods requires specific rules with regard to confidentiality. An importer or exporter of goods needs to submit a request to the NSA that statistical results allowing the indirect identification of such an importer or exporter are not disclosed. The NSA should consider the request to be justified where the statistical results allow the indirect identification of the importer or exporter. Otherwise, the NSA should be able to disseminate the statistical results in a form that make it possible for the importer or exporter to be identified indirectly.*
- (26) The monitoring of the progress towards the goals set by the Europe 2020 strategy at Member State and Union level requires harmonised statistics on the Union economy regarding *climate change and resource efficiency*, R&D, innovation, the information society covering both market and non-market activities and on the business landscape as a whole, in particular on business demography and employment related to market activities. Such information allows decision makers to take informed policy decisions in order to develop an economy based on knowledge and innovation, improve access to the internal market for SMEs, develop entrepreneurship and improve *sustainability and* competitiveness.

- (27) Statistics on innovation and R&D activities are needed for the development and monitoring of policies that aim to strengthen the competitiveness of Member States and increase their medium and long-term potential for smart growth and employment. An expanding digital economy and the increased use of ICT are also among the important drivers of competitiveness and growth in the Union, and statistics are needed to support the related strategies and policies, *including the completion of the digital single market*.
- (28) Business statistics are also needed for the compilation of national and regional accounts in accordance with Regulation (EU) No 549/2013.

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- (29) Reliable and timely statistics are necessary in order to report on the economic development in each Member State within the framework of the economic policy of the Union. The ECB needs quickly available short-term statistics in order to assess economic developments in the Member States in the context of the single monetary policy.

- (30) While maintaining the principle of providing business statistics on the entire economy, the data requirements should take into account, to the extent possible, simplifying measures for the purpose of alleviating the burden on the business economies of relatively small Member States, in accordance with the principle of proportionality. ***Additional requirements should not place a disproportionate administrative burden on respondents.***
- (31) International standards, such as the Statistical Data and Metadata Exchange (SDMX) initiative, and statistical or technical standards elaborated within the ESS, such as metadata and validation standards, should be used to the extent relevant also for European business statistics. The ESS Committee (ESSC) has endorsed an ESS Standard for Quality Reports, in accordance with Article 12 of Regulation (EC) No 223/2009. Those standards should contribute to the harmonisation of quality assurance and reporting under this Regulation.

(32) In order to take account of economic and technical developments, the power to adopt acts in accordance with Article 290 of the Treaty on the Functioning of the European Union should be delegated to the Commission in order to amend the types of statistical information, to further specify the details of the statistical information to be provided by the tax and customs authorities in accordance with Annexes V and VI, respectively, and to amend the detailed topics set out in Annex I and this Regulation by reducing the coverage rate for intra-Union exports of goods. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making<sup>15</sup>. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.

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<sup>15</sup> OJ L 123, 12.5.2016, p. 1.

(33) In order to ensure uniform conditions for the implementation of this Regulation with regard to the details of the variables as well as the format, security and confidentiality measures and the procedure for the exchange of confidential data for the purpose of the European *framework* for statistical business registers, the arrangements for, content of and deadlines for transmission of quality and metadata reports, the standards for data and metadata transmission, and derogations from the requirements of this Regulation or from the delegated or implementing acts adopted pursuant thereto, implementing powers should be conferred on the Commission. For the same purpose, implementing powers should be conferred on the Commission with regard to specifying the arrangements for the provision and exchange of certain administrative records as well as the format, security and confidentiality measures and the procedure for the exchange of confidential data for the purpose of the intra-Union trade in goods statistics, the specifications of the relevant metadata, the timetable, the arrangements for the collection and compilation of the statistical information on intra-Union exports of goods provided to the Member State of import, the arrangements for the application of the coverage rate of the total intra-Union exports of goods *with regard to the reference period, setting out the technical specifications related to* the statistical data elements for the statistical information on intra-Union trade in goods to be provided to the Member State of import and the related simplifications. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and the Council<sup>16</sup>.

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<sup>16</sup> 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 (OJ L 55, 28.2.2011, p. 13).

- (34) Where appropriate the Commission should conduct cost-benefit analyses and ensure **that** any action it puts forward does not impose a significant additional **cost or** burden on Member States or respondents, **in particular on SMEs**, taking into account the expected user benefits **and that it leads to an increase in the quality of the statistics**.
- (35) The Commission should be able to grant derogations from the application of this Regulation, or from delegated and implementing acts adopted pursuant thereto, where such application results in major adaptations to a national statistical system of a Member State in terms of organising additional surveys or making major adaptations to its statistical production system to accommodate new data sources or to allow for a combination of different sources.
- (36) **Where new data requirements or improvements to data sets covered by this Regulation are needed, the Commission should be able to launch pilot studies to be carried out by the Member States on a voluntary basis. As a priority, the Commission should be able to launch pilot studies that cover international trade in services, real estate, financial indicators and environment and climate.**
- (37) Since the objective of this Regulation, namely the establishment of a common framework for European business statistics cannot be sufficiently achieved by the Member States but can rather, for reasons of harmonisation and comparability, 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.

- (38) The measures set out in this Regulation should replace those of Regulations (EC) No 48/2004<sup>17</sup>, (EC) No 638/2004<sup>18</sup>, (EC) No 808/2004<sup>19</sup>, (EC) No 716/2007<sup>20</sup>, (EC) No 177/2008, (EC) No 295/2008<sup>21</sup>, and (EC) No 471/2009<sup>22</sup> of the European Parliament and of the Council, Decision No 1608/2003/EC of the European Parliament and of the Council<sup>23</sup> and Council Regulations (EEC) No 3924/91<sup>24</sup> and (EC) No 1165/98<sup>25</sup>. Those acts should therefore be repealed.
- (39) The European Data Protection Supervisor has been consulted in accordance with Article 28(2) of Regulation (EC) No 45/2001 of the European Parliament and of the Council<sup>26</sup>.

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<sup>17</sup> Regulation (EC) No 48/2004 of the European Parliament and of the Council of 5 December 2003 on the production of annual Community statistics on the steel industry for the reference years 2003-2009 (OJ L 7, 13.1.2004, p. 1).

<sup>18</sup> Regulation (EC) No 638/2004 of the European Parliament and of the Council of 31 March 2004 on Community statistics relating to the trading of goods between Member States and repealing Council Regulation (EEC) No 3330/91 (OJ L 102, 7.4.2004, p. 1).

<sup>19</sup> Regulation (EC) No 808/2004 of the European Parliament and of the Council of 21 April 2004 concerning Community statistics on the information society (OJ L 143, 30.4.2004, p. 49).

<sup>20</sup> Regulation (EC) No 716/2007 of the European Parliament and of the Council of 20 June 2007 on Community statistics on the structure and activity of foreign affiliates (OJ L 171, 29.6.2007, p. 17).

<sup>21</sup> Regulation (EC) No 295/2008 of the European Parliament and of the Council of 11 March 2008 concerning structural business statistics (OJ L 97, 9.4.2008, p. 13).

<sup>22</sup> Regulation (EC) No 471/2009 of the European Parliament and of the Council of 6 May 2009 on Community statistics relating to external trade with non-member countries and repealing Council Regulation (EC) No 1172/95 (OJ L 152, 16.6.2009, p. 23).

<sup>23</sup> Decision No 1608/2003/EC of the European Parliament and of the Council of 22 July 2003 concerning the production and development of Community statistics on science and technology (OJ L 230, 16.9.2003, p. 1).

<sup>24</sup> Council Regulation (EEC) No 3924/91 of 19 December 1991 on the establishment of a Community survey of industrial production (OJ L 374, 31.12.1991, p. 1).

<sup>25</sup> Council Regulation (EC) No 1165/98 of 19 May 1998 concerning short-term statistics (OJ L 162, 5.6.1998, p. 1).

<sup>26</sup> Regulation (EC) No 45/2001 of the European Parliament and the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data (OJ L 8, 12.1.2001, p. 1).

(40) The ESSC has been consulted,

HAVE ADOPTED THIS REGULATION:

## CHAPTER I GENERAL PROVISIONS

### Article 1 Subject-matter

This Regulation establishes a common legal framework for:

- (a) the development, production and dissemination of European *business statistics as referred to in Article 2(1)*;
- (b) the European *framework* for statistical business registers.

### Article 2 Scope

1. European business statistics shall cover:
  - (a) the structure, economic activities and performance of the statistical units, their R&D and innovation activities, their *information and communication technologies (ICT)* usage and e-commerce, as well as global value chains. *For the purpose of this Regulation, European business statistics shall also cover R&D statistics in the higher education, government and private non-profit sectors*;
  - (b) the production of manufactured goods and services and the international trade in goods and services.
2. The European *framework* for statistical business registers shall cover the national *statistical* business registers and the EuroGroups Register, as well as the data exchanges between them *in accordance with Article 10*.
3. The national statistical business registers referred to in paragraph 2 shall comprise:
  - (a) all enterprises carrying out economic activities contributing to the gross domestic product (GDP), and their local units;

- (b) the legal units of which those enterprises consist;
  - (c) *for those enterprises which due to their size have a significant influence and whose kind-of-activity units (KAUs) have a significant influence on the aggregated (national) data either:*
    - (i) *the KAU and size of each KAU of which those enterprises consist; or*
    - (ii) the NACE code *of the secondary activities of those enterprises* as laid down in Regulation (EC) No 1893/2006 of the European Parliament and of the Council<sup>27</sup> *and the size of each of those secondary activities;*
  - (d) enterprise groups *to which those enterprises belong.*
4. The EuroGroups Register shall comprise *the following units defined in Council Regulation (EEC) No 696/93*<sup>28</sup>:
- (a) all enterprises carrying out economic activities contributing to the GDP which form part of a multinational enterprise group;
  - (b) the legal units of which those enterprises consist;
  - (c) multinational enterprise groups *to which those enterprises belong.*

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<sup>27</sup> Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1).

<sup>28</sup> Council Regulation (EEC) No 696/93 of 15 March 1993 on the statistical units for the observation and analysis of the production system in the Community (OJ L 76, 30.3.1993, p. 1).

5. Households shall not fall within the scope of the European *framework* for statistical business registers insofar as the goods and services they produce are destined to their own consumption, or involve letting out of own property.
6. Local units of foreign enterprises not constituting separate legal entities (branches), and classified as quasi-corporations in accordance with Regulation (EU) No 549/2013, shall be deemed to be enterprises for the purposes of the national statistical business registers and the EuroGroups Register.
7. Enterprise groups shall be identified through the links of control between their legal units in accordance with Regulation (EU) No 549/2013.

8. When referring to national statistical business registers and the EuroGroups Register, this Regulation shall apply only to units which, wholly or partially, exercise an economic activity *and economically inactive legal units, which are part of an enterprise in combination with economically active legal units.*
9. For the purposes of the European *framework* for statistical business registers, the following shall be considered to be an economic activity:
- (a) any activity comprising the offer of goods and services on a given market;
  - (b) non-market services contributing to the GDP;
  - (c) direct and indirect holdings of active legal units.

Holding assets and/or liabilities may also be considered to be an economic activity.

10. Statistical units within the European *framework* for statistical business registers shall be defined in accordance with Regulation (EEC) No 696/93, subject to the limitations specified in this Article.

Article 3  
Definitions

1. For the purposes of this Regulation, the following definitions apply:
  - (a) 'statistical unit' means statistical units within the meaning of Regulation (EEC) No 696/93;
  - (b) 'reporting unit' means the unit that supplies the data;

- (c) **'domain'** means one or several data sets that cover particular topics;
  - (d) **'topic'** ■ means the content of the information to be compiled, *each topic covering one or more detailed topics*;
  - (e) **'detailed topic'** means the detailed content of the information to be compiled related to a topic, *each detailed topic covering one or more variables*;
  - (f) **'variable'** means a characteristic of a unit ■ that may assume more than one of a set of values;
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- (g) **'market activity'** means market activity within the meaning of point 1.37 of Chapter 1 of Annex A to Regulation (EU) No 549/2013;
  - (h) **'non-market activity'** means non-market activity within the meaning of point 1.34 of Chapter 1 of Annex A to Regulation (EU) No 549/2013;
  - (i) **'market producers'** means market producers as defined in point 3.24 of Chapter 3 of Annex A to Regulation (EU) No 549/2013;
  - (j) **'non-market producers'** means non-market producers as defined in point 3.26 of Chapter 3 of Annex A to Regulation (EU) No 549/2013;

- (k) ‘*national statistical authorities*’ or ‘NSAs’ means the *national statistical institutes* and other national authorities responsible for the development, production and dissemination of European statistics designated by each Member State in accordance with Article 5(1) of Regulation (EC) No 223/2009;
- (l) ‘authoritative source’ means the sole provider of data records containing national statistical business register and EuroGroups register data in accordance with quality standards referred to in Article 17;
- (m) ‘microdata’ means individual observations or measurements of characteristics of identifiable reporting units or statistical units;
- (n) ‘use for statistical purposes’ means ■ use for statistical purposes ■ as defined in point (8) of Article 3 of Regulation (EC) No 223/2009;
- (o) ‘confidential data’ means confidential data as defined in point (7) of Article 3 of Regulation (EC) No 223/2009;
- (p) ‘tax *authorities*’ means the national authorities in the Member State responsible for applying Council Directive 2006/112/EC<sup>29</sup>;

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<sup>29</sup> Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).

- (q) 'customs authorities' means customs authorities as defined in point (1) of Article 5 of Regulation (EU) No 952/2013;
- (r) ***'multinational enterprise group' means an enterprise group within the meaning of Section III C. of the Annex to Regulation (EEC) No 696/93, with at least two enterprises or legal units each of which is located in a different country.***

2. For the purposes of Articles 11 to 15, the following definitions apply:

- (a) 'Member State of export' means the Member State from the statistical territory of which goods are exported to their destination in a Member State of import;
- (b) 'Member State of import' means the Member State into the statistical territory of which goods are imported from a Member State of export;
- (c) 'goods' means movable property, including electrical energy and natural gas.

## CHAPTER II DATA SOURCES

### Article 4

#### Data sources and methods

Member States shall produce the statistics referred to in Articles 6 and 7 as well as set up their national statistical business registers in accordance with Article 9, using any relevant data sources while avoiding excessive burden on respondents and taking due account of the cost effectiveness of the *NSAs*.

For the production of the statistics and the national statistical business registers required under this Regulation, ***and provided that the results comply with the quality criteria referred to in Article 17, NSAs may use the following data sources, including a combination thereof:***

- (a) surveys;

- (b) administrative records, including information from tax and customs authorities *such as annual financial statements*;
- (c) exchanged microdata;
- (d) *any* other relevant sources, *methods or innovative approaches insofar as they allow for the production of data that are comparable and compliant with the applicable specific quality requirements*.

*For surveys, as referred to in point (a) of the second paragraph*, reporting units called upon by the Member States shall provide timely, accurate and complete information needed for the production of the statistics and the national statistical business registers required under this Regulation.

*The methods and approaches referred to in point (d) of the second paragraph shall be scientifically based and well documented.*

## Article 5

### Access to administrative records and provision of information

1. In accordance with Article 17a of Regulation (EC) No 223/2009, the *NSAs* and the Commission (Eurostat) shall have the right to access and use, promptly and free of charge, all administrative records and to integrate those records with other data sources to meet the statistical requirements under this Regulation and update the national statistical business registers and the EuroGroups Register. Access to those records by the *NSAs* and the Commission (Eurostat) shall be limited to administrative records within their own respective public administrative systems.

2. Without prejudice to paragraph 1, the tax authorities in each Member State shall provide the *competent NSAs* with information *for statistical purposes* related to exports and imports of goods *as specified in Annex V*.

The Commission is empowered to adopt delegated acts in accordance with Article 22 in order to:

(a) *amend Annex V by defining the types of statistical information to be provided by the tax authorities; and*

(b) *supplement this Regulation by further specifying the details for the statistical information to be provided by the tax authorities in accordance with Annex V.*

3. Without prejudice to paragraph 1, the customs authority in each Member State shall provide the *competent NSAs* with information *for statistical purposes* related to exports and imports of goods *as specified in Annex VI*.

The Commission is empowered to adopt delegated acts in accordance with Article 22 in order to:

(a) *amend Annex VI by defining the types of statistical information to be provided by the customs authorities; and*

(b) *supplement this Regulation by further specifying the details for the statistical information to be provided by the customs authorities in accordance with Annex VI.*

4. In order to produce *harmonised* statistics on international trade in goods and to improve the quality of those statistics, the *NSAs* of the Member States concerned *shall exchange microdata for statistical purposes* received from their customs authorities related to exports and imports of goods, *for the estimation of quasi-transit exports and imports of their Member State*.

*For other trade flows that involve the customs authorities of more than one Member State, the NSAs shall exchange the corresponding microdata related to the exports or imports of goods to improve the quality of the statistics concerned.*

5. The Commission may adopt implementing acts specifying the arrangements for the data exchanges in accordance with this Article.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 23(2).

CHAPTER III  
BUSINESS STATISTICS

Article 6  
Data requirements

1. The European business statistics shall cover the following *domains*:
  - (a) short-term business statistics;
  - (b) country-level business statistics;
  - (c) regional business statistics;
  - (d) statistics on international activities.
  
2. The *domains* shall include one or more of the following topics as further detailed in Annex I:
  - (a) business population;
  - (b) global value chains;

- (c) ICT usage and e-commerce;
- (d) innovation;
- (e) international trade in goods;
- (f) international trade in services;
- (g) investments;
- (h) labour inputs;
- (i) outputs and performance;
- (j) prices;
- (k) purchases;
- (l) *real estate*;
- (m) R&D inputs.

3. The periodicity, *reference period and statistical unit* of each topic shall be as specified in Annex II.

4. The Commission is empowered to adopt delegated acts in accordance with Article 22 in order to amend the detailed topics specified in Annex I **█** .
5. When exercising its power to adopt delegated acts pursuant to paragraph 4, the Commission shall ensure that the following **█** conditions are fulfilled:
  - (a) the delegated acts aim to achieve cost and burden neutrality or reduction and do not, in any case, impose a significant additional cost or burden on the Member States or on the respondents;
  - (b) a maximum of one detailed topic for the *domain* short-term business statistics, *three* detailed topics for the *domain* country-level business statistics, two detailed topics for the *domain* regional business statistics and two detailed topics for the *domain* statistics on international activities *listed in Annex I are replaced by another detailed topic and a maximum of one detailed topic in total for all domains is added over a period of five consecutive years;*

**█**

- (c) the delegated acts are adopted at least **18** months before the end of the reference period of the data, except for the topics of innovation and ICT usage and e-commerce for which the delegated acts shall be adopted at least six and **fifteen** months respectively before the end of the reference period of the data;
- (d) **any new detailed topic is assessed in respect of its feasibility by means of pilot studies carried out by the Member States in accordance with Article 20.**

6. Point (b) of paragraph 5 shall not apply to:

- (a) **the detailed topics within the topics of innovation, ICT usage and e-commerce and global value chains;**
- (b) amendments that result from **the changes to accounting frameworks of national and regional accounts in accordance with Regulation (EU) No 549/2013 and of balance of payments statistics in accordance with Regulation (EC) No 184/2005 of the European Parliament and of the Council<sup>30</sup>.**

## Article 7

### Technical specifications of data requirements

1. For the detailed topics listed in Annex I, Member States shall compile data relevant to each detailed topic. The Commission may adopt implementing acts further specifying the following elements of the data to be transmitted under this Regulation, their technical definitions and simplifications:
  - (a) variables **;**
  - ;**
  - (b) measurement unit;

<sup>30</sup> Regulation (EC) No 184/2005 of the European Parliament and of the Council of 12 January 2005 on Community statistics concerning balance of payments, international trade in services and foreign direct investment (OJ L 35, 8.2.2005, p. 23).

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- (c) statistical population (including the requirements in terms of market/non-market activities or producers);
  - (d) classifications (including the product, countries and territories as well as nature of transaction lists) and breakdowns;
  - (e) transmission of individual records of data on a voluntary basis;
  - (f) use of approximations and quality requirements;
  - (g) data transmission deadline;
  - (h) first reference period;
  - (i) weighting and change of base year for the *domain* short-term business statistics;
  - (j) *further* specifications, *including the reference period, related to* the topic of international trade in goods.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 23(2).

2. When exercising the powers referred to in paragraph 1 with regard to the simplifications, the Commission shall take into account the size and importance of the business economies, in accordance with the principle of proportionality, in order to alleviate the burden on enterprises. In addition, the Commission shall ensure that the input needed for compiling the accounting frameworks of national and regional accounts in accordance with Regulation (EU) No 549/2013 and of balance of payments statistics in accordance with Regulation (EC) No 184/2005 is maintained. Implementing acts, except for the first implementing acts to be adopted pursuant to this Regulation, shall be adopted at least **18** months before the end of the reference period of the data for the topics listed in Annex I. For the topics of innovation and ICT usage and e-commerce the implementing acts shall be adopted, respectively, at least six and **fifteen** months before the end of the reference period of the data.
3. *When adopting implementing acts in accordance with point (a) of paragraph 1, except for the topics listed in points (b), (c) and (d) of Article 6(2), the Commission shall ensure that the number of variables in each domain listed in Article 6(1) does not exceed:*
- (a) 22 variables for the domain short-term business statistics;*

*(b) 93 variables for the domain country-level business statistics;*

*(c) 31 variables for the domain regional business statistics; and*

*(d) 26 variables for the domain statistics on international activities.*

**4. *When adopting implementing acts in accordance with point (a) of paragraph 1, for the topics listed in points (b), (c) and (d) of Article 6(2), the Commission shall ensure that the number of variables in each topic does not exceed:***

*(a) 20 variables for the topic of global value chains;*

*(b) 73 variables for the topic of ICT usage and e-commerce; and*

*(c) 57 variables for the topic of innovation.*

**5. *Where new data are required in order to respond to user needs and to provide for a certain degree of flexibility, the Commission may change not more than five variables for each of the domains short-term business statistics, regional business statistics and statistics on international activities and not more than 20 variables for the domain country-level business statistics in any period of five consecutive calendar years, in accordance with paragraph 3. Those maxima shall not apply to the topics of global value chains, innovation or ICT usage and e-commerce.***

6. *Notwithstanding paragraph 3 of this Article, where new data are required in order to respond to user needs, to provide for a certain degree of flexibility following the pilot studies referred to in Article 20, the overall number of variables for the domains referred to in paragraph 3 shall not be increased by more than 10 variables.*
7. *When preparing the implementing acts referred to in paragraph 1, any potential additional cost or administrative burden on Member States or on the respondents shall be taken into account together with an assessment of the envisaged improvement of the quality of the statistics and any other direct or indirect benefit resulting from the additional proposed action.*

*The first subparagraph of this paragraph shall not apply to changes resulting from modifications in classifications and nomenclatures or changes to accounting frameworks of national and regional accounts in accordance with Regulation (EU) No 549/2013 and of balance of payments statistics in accordance with Regulation (EC) No 184/2005.*

## CHAPTER IV BUSINESS REGISTERS

### Article 8

#### European *framework* for statistical business registers

1. The Commission (Eurostat) shall set up the EuroGroups Register of multinational enterprise groups for statistical purposes at Union level.
2. Member States shall set up at national level one or more **■** national statistical business registers, *of which a common core is harmonised pursuant to this Regulation*, as a basis for the preparation and coordination of surveys and as a source of information for the statistical analysis of the business population and its demography, for the use of administrative data, and for the identification and construction of statistical units.
3. The Member States and the Commission (Eurostat) shall exchange data for the purposes of the European *framework* for statistical business registers as set out in Article 10.

4. National statistical business registers and the EuroGroups Register shall be the authoritative source for deriving high quality *and harmonised statistical business* register populations in accordance with Article 17, for the production of European statistics.

National statistical business registers shall be the authoritative source for national *statistical business* register populations. The EuroGroups Register shall be the authoritative source for the ESS *as a* register population for business statistics requiring the coordination of cross-border information *related to multinational enterprise groups*.

#### Article 9

##### Requirements for the European *framework* for statistical business registers

1. The statistical and legal units covered in the European *framework* for statistical business registers in accordance with Article 8 shall be characterised by the elements set out in both of the following points, which are further specified in Annex III:
- (a) the register detailed topics and unique identifier;

(b) the time reference and periodicity.

2. The Commission may adopt implementing acts specifying the *variables related to the register detailed topics listed in Annex III*.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 23(2).

3. *When adopting implementing acts pursuant to paragraph 2, the Commission shall ensure that no significant additional cost or burden is imposed on the Member States or on the respondents.*

#### Article 10

Exchange of and access to confidential data for the purpose of the European *framework* for statistical business registers

1. Member States shall exchange confidential data.

For that purpose, the exchange of confidential data on multinational enterprise groups and on the units belonging to those groups, *comprising the variables listed in Annex IV*, shall take place, exclusively for statistical purposes, between the *NSAs* of different Member States, where the exchange is to ensure the quality of the multinational enterprise groups information in the Union. Such exchanges may also take place with the purpose of reducing response burden.

Where such exchange of confidential data is carried out to ensure the quality of the multinational enterprise groups information in the Union ***and the exchange is explicitly authorised by the competent NSA which provides the data***, national central banks may be party to the exchange of confidential data, exclusively for statistical purposes.

2. The Commission (Eurostat) and Member States shall exchange confidential data.

For that purpose, NSAs shall transmit data on multinational enterprise groups and on the units belonging to those groups, ***comprising the variables listed in Annex IV***, to the Commission (Eurostat), to provide information, exclusively for statistical purposes, on multinational enterprise groups in the Union.

In order to ensure a consistent record of data ***and to use them*** exclusively for statistical purposes, the Commission (Eurostat) shall transmit to the ***competent NSAs*** of each Member State data on multinational enterprise groups, including the units belonging to those groups, ***comprising the variables listed in Annex IV***, where at least one legal unit of the group is located in the territory of that Member State.

In order to ensure efficiency and high quality in the production of the EuroGroups Register, exclusively for statistical purposes, the Commission (Eurostat) shall transmit to the **NSAs** data on all multinational enterprise groups recorded in the EuroGroups Register, including the units belonging to those groups, *comprising the variables listed in Annex IV*.

3. The Commission (Eurostat) and the Member States shall exchange confidential data for the identification of legal units.

For that purpose, NSAs shall transmit data on incorporated legal units, *limited to the identification and demographic variables and the stratification parameters listed in Annex IV*, to the Commission (Eurostat), exclusively for the purpose of unique identification of legal units in the Union.

In order to ensure efficiency and high quality in the production of the EuroGroups Register, the Commission (Eurostat) shall transmit to the *NSAs* of each Member State data on legal units, ***limited to the identification and demographic variables and the stratification parameters listed in Annex IV***, exclusively for the purpose of identification of legal units in the Union.

4. The exchange of confidential data between the Commission (Eurostat) and central banks may take place, exclusively for statistical purposes, between the Commission (Eurostat) and national central banks, and between the Commission (Eurostat) and the ECB, where the exchange is to ensure the quality of multinational enterprise groups information in the Union, and the exchange is explicitly authorised by the *competent NSAs*.
5. ***The Commission may adopt implementing acts specifying technical details of the variables listed in Annex IV.***

***Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 23(2).***

6. In order to ensure that the data exchanged under this Article are used exclusively for statistical purposes, the Commission may adopt implementing acts setting out the format, security and confidentiality measures for such data, as well as the procedure for the data exchange.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 23(2).

7. When the Commission (Eurostat), *NSAs*, national central banks and the ECB receive confidential data on units located inside or located outside the national territory pursuant to this Article, they shall treat that information confidentially in accordance with Regulation (EC) No 223/2009.

Transmission of confidential data between *NSAs* and the Commission (Eurostat) shall take place to the extent that such transmission is necessary *exclusively for statistical purposes* for the production of European statistics. Any further transmission must be explicitly authorised by the national authority that collected the data.

8. ***Member States and the Commission shall take appropriate measures to prevent and penalise any violations of statistical confidentiality of the data exchanged. The penalties provided for shall be effective, proportionate and dissuasive.***

**CHAPTER V**  
**EXCHANGE OF CONFIDENTIAL DATA FOR THE PURPOSE OF INTRA-UNION**  
**TRADE IN GOODS STATISTICS**

Article 11

Exchange of confidential data

1. The exchange of confidential data between Member States on intra-Union exports of goods shall take place, exclusively for statistical purposes, between the NSAs contributing to the development, production and dissemination of intra-Union trade in goods statistics.

The technical specifications for data requirements as referred to in the Article 7(1) and (2) shall also apply to the exchange of confidential data in accordance with this Chapter.

2. The *NSAs* of the Member State of export shall provide to the *NSAs* of the Member State of import the statistical information on its intra-Union exports of goods to that Member State as set out in Article 12.

3. The *NSAs* of Member States of export shall provide to the *NSAs* of the Member State of import, metadata relevant for the use of the data exchanged in the compilation of statistics.
4. The Commission may adopt implementing acts specifying the information to be considered as relevant metadata as referred to in paragraph 3 as well as the timetable for providing this information and the statistical information referred to in paragraph 2.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 23(2).

5. ***Without prejudice to paragraph 1 of this Article, the Member State providing the confidential data exchanged shall authorise its use for the production of other statistics by NSAs of the Member State of import, provided that those data are used exclusively for statistical purposes in accordance with Articles 20 to 26 of Regulation (EC) No 223/2009.***

6. At the request of the *NSAs* of the Member State of export, the Member State of import may provide to the NSAs of the Member State of export the microdata collected on its intra-Union imports of goods from that Member State of export.

## Article 12

### Statistical information to be exchanged

1. The statistical information referred to in Article 11(2) shall consist of:
  - (a) microdata collected *for the purpose of intra-Union trade in goods statistics*,
  - (b) data compiled on specific goods or movements, █ and
  - (c) data compiled by using the particulars of customs declarations.
2. The statistical information actually *collected through business surveys or from administrative data* referred to in Article 11(2) shall cover at least 95 % of the value of the total intra-Union exports of goods of each Member State to all other Member States together.

The Commission is empowered to adopt delegated acts in accordance with Article 22 in order to amend this Regulation by reducing the coverage rate for intra-Union exports of goods in light of technical and economic developments, while maintaining statistics which meet the quality standards in force.

3. The Commission may adopt implementing acts *setting out the technical specifications related to* the collection and compilation of the information referred to in paragraph 1 and further specifying the application of the coverage rate referred to in paragraph 2 *with regard to the reference period*.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 23(2).

### Article 13

#### Statistical data elements

1. The microdata referred to in point (a) of Article 12(1) shall contain the following statistical data elements:
  - (a) the individual identification number allocated to the partner operator in the Member State of import, in accordance with Article 214 of Directive 2006/112/EC;

- (b) the reference period;
- (c) the trade flow;
- (d) the commodity;
- (e) the partner Member State;
- (f) the country of origin;
- (g) the value of the goods;
- (h) the quantity of the goods;
- (i) the nature of the transaction.

The microdata referred to in point (a) of Article 12(1) may contain the mode of transport ***and the delivery terms***, provided that Member State of export collects ***those statistical data elements***.

The Commission may adopt implementing acts specifying the statistical data elements referred to in points (a) to (i) of the first subparagraph of this paragraph, and specifying the list of statistical data elements applicable for the specific goods or movements and the data compiled by using the particulars of customs declarations referred to in points (b) and (c) of Article 12(1).

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 23(2).

2. Member States may, under certain conditions that comply with quality requirements, simplify the information to be provided, provided that such simplification has no detrimental effects on the quality of the statistics.

In specific cases, Member States may collect a reduced set of statistical data elements as referred to in paragraph 1 or collect the information related to certain of those data elements at a less detailed level.

The Commission may adopt implementing acts specifying the arrangements of the simplification referred to in the first subparagraph and the maximum value of the intra-Union exports benefitting from such simplification.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 23(2).

## Article 14

### Protection of exchanged confidential data

1. Microdata records related to an exporter whose request for statistical confidentiality, in accordance with Article 19, was accepted by the *NSAs* of the Member State of export shall be provided by the *NSAs* of the Member State of export, to the *NSAs* of the Member State of import, with the true value and all statistical data elements referred to in Article 13(1), and with a flag indicating that that microdata record is subject to confidentiality.
2. The *NSAs* of the Member State of import may make use of microdata records on exports which are subject to confidentiality in the compilation of statistical results of intra-Union imports. If the *NSAs* of the Member State of import make use of microdata records on exports which are subject to confidentiality, they shall ensure that the dissemination of statistical results on intra-Union imports, by the *NSAs* of the Member State of import, respects the statistical confidentiality granted by the *NSAs* of the Member State of export.

3. In order to ensure the protection of the confidential data exchanged under this Chapter, the Commission may adopt implementing acts specifying the format, security and confidentiality measures for such data, including the arrangements for the application of paragraphs 1 and 2, as well as the procedure for the exchange of data.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 23(2).

4. Member States and the Commission shall take appropriate measures to prevent and penalise any violations of statistical confidentiality of the data exchanged. The penalties provided for shall be effective, proportionate and dissuasive.

#### Article 15

##### Access to exchanged confidential data for scientific purposes

Access to the exchanged confidential data may be granted to researchers carrying out statistical analyses for scientific purposes, in accordance with Article 23 of Regulation (EC) No 223/2009, subject to the approval of the competent *NSA* of the Member State of export which provided the data.

**CHAPTER VI**  
**EXCHANGE OF CONFIDENTIAL DATA FOR THE PURPOSE OF EUROPEAN BUSINESS**  
**STATISTICS AND NATIONAL ACCOUNTS**

*Article 16*

*Exchange of confidential data - enabling clause*

- 1. The exchange of confidential data, which are collected or compiled pursuant to this Regulation, shall be allowed between the NSAs of Member States concerned, their respective national central banks, the ECB and the Commission (Eurostat) for statistical purposes only, where the exchange is necessary to safeguard the quality and comparability of European business statistics or national accounts in line with the concepts and methodology of Regulation (EU) No 549/2013.*
  
- 2. NSAs, the national central banks, the Commission (Eurostat) and the ECB that have obtained confidential data shall treat that information confidentially and shall use it exclusively for statistical purposes in accordance with Articles 20 to 26 of Regulation (EC) No 223/2009.*

**CHAPTER VII**  
**QUALITY, TRANSMISSION AND DISSEMINATION**

Article 17

Quality

1. Member States shall take all necessary measures to ensure the quality of the European business statistics transmitted and of the national statistical business registers and the EuroGroups Register.
2. For the purposes of this Regulation, the quality criteria set out in Article 12(1) of Regulation (EC) No 223/2009 shall apply.
3. The Commission (Eurostat) shall assess the quality of the data and metadata transmitted *in a transparent and verifiable manner*.
4. For the purpose of paragraph 3, Member States shall transmit annually the following *to the Commission (Eurostat)*:
  - (a) quality and metadata reports for the data transmitted under this Regulation;
  - (b) quality and metadata reports related to the national statistical business registers.

In the case of multiannual statistics, the periodicity of the quality and metadata reports referred to in point (a) of the first subparagraph shall be the same as for the statistics concerned;

5. The Commission (Eurostat) shall provide annual quality and metadata reports related to the EuroGroups Register to Member States.
6. The Commission may adopt implementing acts specifying the arrangements for, content of and deadlines for the transmission of the quality and metadata reports.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 23(2). ***They shall not impose a significant additional cost or burden on the Member States or on the respondents.***

***The content of the reporting shall be limited to the most important and essential aspects of quality.***

7. Member States shall inform the Commission (Eurostat) as soon as possible of any relevant information or change with regard to the implementation of this Regulation that would influence the quality of the data transmitted. Member States shall inform the Commission (Eurostat) of major methodological or other changes impacting the quality of the national statistical business registers. The information shall be given as soon as possible and not later than six months after any such change enters into force.

8. ***Following a duly reasoned*** request from the Commission (Eurostat), Member States shall provide the additional information necessary to evaluate the quality of the statistical information, ***which shall not impose a significant additional cost or burden on the Member States or on the respondents.***

## Article 18

### Data and metadata transmission

1. Member States shall provide the Commission (Eurostat) with the data and metadata required by this Regulation in accordance with data and metadata exchange standards. Where the data transmitted is confidential, the true value will be sent with a flag indicating that it is the subject to confidentiality and cannot be disseminated.

The Commission may adopt implementing acts establishing such standards as well as a procedure for the transmission of the data and metadata. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 23(2).

2. ***Following a duly reasoned request from the Commission (Eurostat)*** Member States shall carry out statistical analyses of the national statistical business registers and transmit the results to the Commission (Eurostat).

The Commission (Eurostat) may adopt implementing acts specifying the format and the procedure for the transmission of the results of such statistical analyses.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 23(2).

***The Commission (Eurostat) shall ensure that such implementing acts do not impose a significant additional cost or burden on the Member States or on the respondents.***

3. Following a duly reasoned request from the Commission (Eurostat), Member States shall provide any relevant information with regard to the implementation of this Regulation in the Member States. ***Such Commission requests shall not impose a significant additional administrative or financial burden on the Member States.***

#### Article 19

Confidentiality regarding the dissemination of statistics on international trade in goods

***Only*** upon request of ***an*** importer or **█** exporter ***of goods, the NSA*** shall decide whether to disseminate **█** statistical results ***relating to the respective imports or exports without any amendment or, following a reasoned request by*** that importer or exporter, ***to amend*** the statistical results ***so as to make it impossible to identify that importer or exporter in order to comply with the principle of*** statistical confidentiality, in accordance with point (a) of Article 20(3) of Regulation (EC) No 223/2009.

**CHAPTER VIII**  
**PILOT STUDIES AND FINANCING**

Article 20

Pilot studies

1. Where the Commission (Eurostat) identifies a need for significant new data requirements or improvements to the data sets covered by this Regulation, it may launch pilot studies to be carried out by the Member States on a voluntary basis before any new data collection. *Those pilot studies include pilot studies on international trade in services, real estate, financial indicators and environment and climate.*
2. Such pilot studies shall be carried out in order to assess the relevance and feasibility of obtaining data. *The results of those studies shall be evaluated by the Commission (Eurostat) in cooperation with Member States and the main stakeholders. The evaluation of the results shall take into account the benefits and the additional costs and burden for businesses and for NSAs of having the improvements.*

3. *Following the evaluation referred to in paragraph 2, the Commission shall prepare in cooperation with the Member States a report on the findings of the studies referred to in paragraph 1. That report shall be made public.*
4. *The Commission shall report by ... [two years after the date of entry into force of this Regulation] and every two years thereafter on the overall progress made regarding the pilot studies referred to in paragraph 1. Those reports shall be made public.*

*The Commission shall, if appropriate and taking into account the evaluation of the results referred to in paragraph 2, accompany those reports by proposals for introducing new data requirements.*

#### Article 21

#### Financing

1. For the implementation of this Regulation, the Union may provide financial support to the *national statistical institutes* and other national authorities referred to in the list established pursuant to Article 5(2) of Regulation (EC) No 223/2009, towards the cost of:
  - (a) the development or implementation of data requirements *and data processing* in the field of business statistics;

- (b) the development of methodologies that aim to increase the quality or reduce the costs and administrative burden of collecting and producing business statistics and to improve the European *framework* for statistical business registers;
  - (c) *the development of methodologies that aim to reduce the administrative and financial burden of providing the required information by reporting units, in particular SMEs;*
  - (d) *participation in the pilot studies referred to in Article 20;*
  - (e) *the development or enhancement of processes, IT-systems and similar support functions that aim to produce statistics of a higher quality or to reduce the administrative and financial burden.*
2. The Union financial contribution shall be provided in accordance with Article 7 of Regulation (EU) No 99/2013 of the European Parliament and of the Council<sup>31</sup>, and Article 6 of Regulation (EU) No 1291/2013 of the European Parliament and of the Council<sup>32</sup>.
3. This Union financial contribution shall not exceed 95 % of the eligible costs.

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<sup>31</sup> Regulation (EU) No 99/2013 of the European Parliament and of the Council of 15 January 2013 on the European statistical programme 2013-17 (OJ L 39, 9.2.2013, p. 12).

<sup>32</sup> Regulation (EU) No 1291/2013 of the European Parliament and of the Council of 11 December 2013 establishing Horizon 2020 - the Framework Programme for Research and Innovation (2014-2020) and repealing Decision No 1982/2006/EC (OJ L 347, 20.12.2013, p. 104).

**CHAPTER IX**  
**FINAL PROVISIONS**

Article 22

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 5(2) and (3), Article 6(4) **■** and Article 12(2) shall be conferred on the Commission for *a period of five years from ... [the date of entry into force of this Regulation]. 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 5(2) and (3), Article 6(4) **■** and Article 12(2) 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 the 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.

4. Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making.
5. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.
6. A delegated act adopted pursuant to Article 5(2) or (3), Article 6(4) or Article 12(2) shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of two 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 two months at the initiative of the European Parliament or the Council.

Article 23  
Committee

1. The Commission shall be assisted by the ESSC established by Regulation (EC) No 223/2009. That Committee shall be 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 24  
Derogations

1. Where the application of this Regulation *or the implementing measures and delegated acts adopted pursuant thereto* in a national statistical system of a Member State necessitates major adaptations, the Commission may adopt implementing acts granting derogations therefrom for a maximum duration of three years.

*The relevant Member State shall submit a duly reasoned request for such a derogation to the Commission within three months of the date of the entry into force of the act concerned.*

*The impact by such derogations on comparability of Member States' data or on the calculation of the required timely and representative European aggregates shall be kept to a minimum. The burden on respondents shall be taken into account when granting the derogation.*

2. *Where a derogation concerning the areas in which pilot studies as referred to in Article 20 have been carried out remains justified at the end of the period for which it was granted, the Commission may adopt an implementing act granting a further derogation for a maximum period of one year.*

*The relevant Member State shall submit a request setting out the reasons and detailed grounds in support of such an extension to the Commission not later than six months before the end of the period of validity of the derogation granted pursuant to paragraph 1.*

3. The implementing acts referred to in paragraphs 1 and 2 of this Article shall be adopted in accordance with the examination procedure referred to in Article 23(2).

## I

### Article 25

#### Repeal

1. Regulations (EC) No 48/2004, (EC) No 808/2004, (EC) No 716/2007, (EC) No 177/2008 and (EC) No 295/2008, Decision No 1608/2003/EC and Regulation (EEC) No 3924/91 are repealed with effect from 1 January **2021**.

2. Regulations (EC) No 638/2004 and (EC) No 471/2009 are repealed with effect from 1 January 2022.
3. Regulation (EC) No 1165/98 is repealed with effect from 1 January 2024.
4. ***Paragraphs 1, 2 and 3 are without prejudice to the obligations set out in those legal acts concerning the transmission of data and metadata, including quality reports, with regard to reference periods that fall, in whole or in part, before the respective dates set out in those paragraphs.***
5. References to the repealed acts shall be construed as references to this Regulation.

Article 26

Entry into force and application

1. This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.
2. It shall apply from 1 January **2021**.
3. However, Article **5(2), (3) and (4), and** Articles 11 to 15 shall apply from 1 January 2022.

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

Done at ...,

*For the European Parliament*

*For the Council*

*The President*

*The President*

## Annex I

### Topics to be covered

<i>Domain 1. Short-term business statistics</i>	
<i>Topics</i>	<i>Detailed topics</i>
Business population	Business demographic events
Labour inputs	Employment
	Hours worked
	Labour costs
Prices	Import prices
	Producer prices
Outputs and performance	Production
	Volume of sales
	Net turnover
<i>Real estate</i>	<i>Real estate</i>
<i>Domain 2. Country-level business statistics</i>	
<i>Topics</i>	<i>Detailed topics</i>
Business population	Population of active enterprises
	Business demographic events (births, deaths, survivals)
	Foreign-controlled enterprises

	Foreign-controlling enterprises ■ and domestic affiliates
	Population of enterprises engaged in international trade

Labour inputs	Employment
	Employment linked to business demographic events (births, deaths, survivals)
	Employment in foreign-controlled enterprises
	Employment in foreign-controlling enterprises and domestic affiliates
	Hours worked
	Labour costs
	Labour costs in foreign-controlled enterprises
R&D inputs	R&D expenditure
	R&D employment
	R&D expenditure in foreign-controlled enterprises
	R&D employment in foreign-controlled enterprises
	Publicly funded R&D
Purchases	Purchases of goods and services
	Change in stock of goods
	Purchases of goods and services of foreign-controlled enterprises
	Imports by enterprises
Outputs and performance	Net turnover
	Gross margin on goods for resale
	Value of output
	Value added
	Gross operating surplus

	Net turnover of foreign-controlled enterprises
	Value of output of foreign-controlled enterprises
	Value added of foreign-controlled enterprises
	Net turnover of foreign-controlling enterprises ■ and domestic affiliates
	Industrial production
	Exports by enterprises
Investments	Gross investment
	Gross investment by foreign-controlled enterprises
Innovation	Innovation
ICT usage and e-commerce	ICT usage and e-commerce
<i>Domain 3. Regional business statistics</i>	

Topics	Detailed topics
Business population	Population by region
	Business demographic events by region (births, deaths, survivals)
Labour inputs	Employment by region
	Employment linked to business demographic events by region (births, deaths, survivals)
	Labour costs by region
R&D inputs	R&D expenditure by region
	R&D employment by region
<i>Domain 4. Statistics on international activities</i>	
Topics	Detailed topics
Business population	Population of enterprises abroad <i>controlled by resident</i> institutional units of the reporting country
Labour input	Employment in enterprises abroad <i>controlled by resident</i> institutional units of the reporting country
	Labour costs in enterprises abroad <i>controlled by resident</i> institutional units of the reporting country
Investments	Gross investment by enterprises abroad <i>controlled by resident</i> institutional units of the reporting country
Outputs and performance	Net turnover of enterprises abroad <i>controlled by resident</i> institutional units of the reporting country
International trade in goods	Intra- <i>Union</i> trade in goods
	Extra- <i>Union</i> trade in goods

International trade in services	Imports of services
	Exports of services
	Net services
Global value chains	Global value chains

## Annex II

### Periodicity, reference period and statistical unit of topics

<i>Domain 1. Short-term business statistics</i>			
Topics	Periodicity	<i>Reference period</i>	<i>Statistical unit</i>
Business population	quarterly	<i>quarter</i>	<i>legal unit</i>
Labour inputs	quarterly (monthly optional)	<i>quarter (month optional)</i>	KAU
Prices	<p>monthly</p> <p><i>with the following exceptions</i></p> <ul style="list-style-type: none"> <li>– ■ services producer prices</li> <li>■ and producer prices for new residential buildings: quarterly</li> </ul>	<p><i>month</i></p> <p><i>with the following exceptions</i></p> <ul style="list-style-type: none"> <li>– services producer prices and producer prices for new residential buildings: quarter (month optional)</li> </ul>	<p>KAU</p> <p><i>with the following exception</i></p> <ul style="list-style-type: none"> <li>– import prices: not applicable</li> </ul>
Outputs and performance	<p>monthly</p> <p><i>with the following exception</i></p> <ul style="list-style-type: none"> <li>– ■ small countries for NACE Section F: quarterly (monthly optional)</li> </ul>	<p><i>month</i></p> <p><i>with the following exception</i></p> <ul style="list-style-type: none"> <li>– small countries for NACE Section F: quarter (month</li> </ul>	KAU

		<i>optional)</i>	
	monthly; quarterly for small* countries for NACE Section F  <i>*As specified in implementing acts referred to in Article 7(1).</i>		
<i>Real estate</i>	<i>Quarterly (monthly optional)</i>	<i>Quarter (monthly optional)</i>	<i>not applicable</i>
<i>Domain 2. Country-level business statistics</i>			
<i>Topics</i>	<i>Periodicity</i>	<i>Reference period</i>	<i>Statistical unit</i>
<i>Business population</i>	<i>annually</i>	<i>calendar year</i>	<i>enterprise</i>

Labour inputs	annually	<i>calendar year</i>	<i>enterprise</i>
R&D inputs	<p>biennially;</p> <p><i>with the following exceptions</i></p> <ul style="list-style-type: none"> <li>– <b>I</b> sector of performance breakdown of intramural R&amp;D expenditure, R&amp;D personnel and number of researchers as well as for Government Budget <i>Allocations for R&amp;D (GBARD)</i> and national public funding to transnationally coordinated R&amp;D: annually</li> </ul>	<i>calendar year</i>	<p><i>enterprise for the business enterprise sector</i></p> <p><i>institutional unit for the other sectors</i></p>
Purchases	<p>annually</p> <p><i>with the following exception</i></p> <ul style="list-style-type: none"> <li>– <b>I</b> payments to subcontractors: <i>every three years</i></li> </ul>	<i>calendar year</i>	<i>enterprise</i>
Outputs and performance	<p>Annually</p> <p><i>with the following exceptions</i></p> <ul style="list-style-type: none"> <li>– <b>I</b> product and residence of client breakdown of net turnover for NACE 69.1, 69.2, 70.2, 71.1, 71.2 and 73.2: <i>biennially</i></li> <li>– Net turnover from agriculture, forestry, fishing and industrial activities, Net turnover from industrial</li> </ul>	<i>calendar year</i>	<p><i>enterprise</i></p> <p><i>with the following exceptions</i></p> <ul style="list-style-type: none"> <li>– <i>sold production, production under sub-contracted operations and actual production: KAU</i></li> </ul>

	<p>activities, Net turnover from industrial activities excluding construction, Net turnover from construction, Net turnover from service activities, Net turnover from trading activities of purchase and resale and from intermediary activities, Net turnover from building and Net turnover from civil engineering: <i>every five years</i></p> <p>– income from subcontracting: <i>every three years</i></p>		
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Investments	<p>annually</p> <p><i>with the following exception</i></p> <p>– investment in intangible assets: <i>every three years</i></p>	<i>calendar year</i>	<i>enterprise</i>
Innovation	biennially	<i>reference period is three-year period before the end of every even calendar year</i>	<i>enterprise</i>
ICT usage and e-commerce	annually	<p><i>calendar year of the adoption of the implementing act laying down the variables;</i></p> <p><i>calendar year following the year of adoption of the implementing act laying down the variables for the other variables</i></p>	<i>enterprise</i>
<i>Domain 3. Regional business statistics</i>			
Topics	Periodicity	<i>Reference period</i>	<i>Statistical unit</i>
Business population	annually	<i>calendar year</i>	<p><i>enterprise</i></p> <p><i>with the following exception</i></p> <p>– <i>number of local units (optional for NACE Section K): local unit</i></p>

Labour inputs	annually	calendar year	<i>enterprise</i> <i>with the following</i> <i>exceptions</i>  <i>– number of</i> <i>employees and</i> <i>self-employed</i> <i>persons in</i> <i>local units,</i> <i>wages and</i> <i>salaries in</i> <i>local units:</i> <i>local unit</i>
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R&D inputs	biennially	calendar year	enterprise for business enterprise sector; institutional unit for the other sectors
<i>Domain 4. Statistics on international activities</i>			
Topics	Periodicity	Reference period	Statistical unit
Business population	annually	calendar year	enterprise
Labour inputs	annually	calendar year	enterprise
Investments	annually	calendar year	enterprise
Outputs and performance	annually	calendar year	enterprise
International trade in goods	monthly  <i>with the following exception</i>  – biennially for combined product and invoicing currency breakdown for extra-Union imports and exports of goods	<i>to be specified in implementing acts pursuant to point (j) of Article 7(1)</i>	Not applicable
International trade in services	Annually  <i>with the following exception</i>  – first level service breakdowns: quarterly	calendar year  <i>with the following exception</i>  – first level service breakdowns: quarter	Not applicable
Global value chains	every three years	three calendar years; reference year t and the	enterprise

		<i>reference period t-2 to t</i>	
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## Annex III

### Elements of the European *framework* for statistical business registers

#### Part A: Register detailed topics and unique identifier

1. The units listed in the national statistical business registers and in the EuroGroups Register as referred to in Article 2 of this Regulation shall be characterised by an identity number and by register detailed topics specified in Part C.
2. The units listed in the national statistical business registers and in the EuroGroups Register shall be uniquely identified by an identity number to facilitate the infrastructure role of the European *framework* for statistical business registers. Those identity numbers will be provided by the *NSAs*. The identity numbers for legal units and multinational enterprise groups relevant for the EuroGroups Register will be provided by the Commission (Eurostat). For national purposes *NSAs* can maintain additional identity number in the national statistical business registers.

#### Part B: Time reference and periodicity

3. The national statistical business registers and the EuroGroups Register shall be updated by means of entries and removals at least annually.
4. The frequency of updating shall depend on the kind of unit, the variable considered, the size of the unit and the source generally used for the update.
5. Member States shall make annually a copy that reflects the state of the national statistical business registers at the end of the year and keep that copy for at least 30 years for the purpose of analysis. The Commission (Eurostat) shall make annually a copy that reflects the state of the EuroGroups Register at the end of *the* year and keep that copy for at least 30 years for the purpose of analysis.

## Part C: Detailed topics for business registers

The national statistical business registers and the EuroGroups Register shall, for the respective units defined in Article 2 of this Regulation, contain the following detailed topics by unit.	
UNITS	Detailed topics
1. LEGAL UNITS	Identification
	Demographic <i>events</i>
	Stratification <i>parameters</i>
	Links with enterprise
	Links with other registers
	Link with enterprise group
	Control of units
	Ownership of units
2. ENTERPRISE GROUP	Identification
	Demographic <i>events</i>
	Stratification <i>parameters and economic variables</i>
3. ENTERPRISE	Identification
	Link to other units
	Demographic <i>events</i>
	Stratification <i>parameters and economic variables</i>
4. LOCAL UNIT	Identification
	Demographic <i>events</i>
	Stratification <i>parameters and economic variables</i>

	Links to other units and registers
5. KIND OF ACTIVITY UNIT  if covered as statistical unit in accordance with point (c) of Article 2(3)	Identification
	Demographic <i>events</i>
	Stratification <i>parameters and economic variables</i>
	Links to other units and registers

## *Annex IV*

### *Detailed topics and variables for the exchange of confidential data for the purpose of the European framework for statistical business registers*

*Items marked 'conditional' are mandatory if available in the Member States and items marked 'optional' are recommended.*

**1. Data to be transmitted by the competent NSAs to the Commission (Eurostat) and allowed to be exchanged between the competent NSAs (Article 10(1) and (2))**

<b>Units</b>	<b>Detailed topics</b>	<b>Variables</b>
<b>Legal unit</b>	<b>Identification</b>	<b>Identification variables</b>
	<b>Demographic events</b>	<b>Date of incorporation for legal persons or date of official recognition as an economic operator for natural persons</b>  <b>Date of which the legal unit ceased</b>
	<b>Stratification parameters</b>	<b>Legal form</b>  <b>Legal activity status</b>  <b>Flag for branches within the meaning of point 18.12 of Chapter 18 of Annex A to Regulation (EU) No 549/2013 (conditional)</b>  <b>Flag for special purpose entities within the meaning of points 2.17 to 2.20 of Chapter 2 of Annex A to Regulation (EU) No 549/2013 (optional)</b>
	<b>Control of units</b>	<b>Identification variables of the legal unit which is either controlled or controls</b>
	<b>Ownership of units</b>	<b>Identification variables of unit which is either owned or owns</b>  <b>Shares (%) of resident legal unit(s) owned by the legal unit (conditional)</b>  <b>Shares (%) of resident legal unit(s), which own(s) the</b>

		<p><i>legal unit (conditional)</i></p> <p><i>Shares (%) of non-resident legal unit(s) owned by the legal unit (conditional)</i></p> <p><i>Shares (%) of non-resident legal unit(s), which own(s) the legal unit (conditional)</i></p> <p><i>Date of start-end of shares (conditional)</i></p>
<b>Enterprise group</b>	<b>Identification</b>	<b>Identification variables</b>

	<b>Stratification parameters and economic variables</b>	<b>Principal activity code of the enterprise group at NACE 2-digit level</b> <b>Secondary activities of the enterprise group at NACE 2-digit level (optional)</b> <b>Number of employees and self-employed persons (conditional)</b> <b>Net turnover (conditional)</b> <b>Total assets of the enterprise group (conditional)</b> <b>Countries where non-resident enterprises or local units are located (optional)</b>
<b>Enterprise</b>	<b>Identification</b>	<b>Identification variables</b>
	<b>Link to other units</b>	<b>Identity number(s) of the legal unit(s) of which the enterprise consists</b> <b>Identity number of the enterprise group to which the enterprise belongs</b>
	<b>Demographic events</b>	<b>Date of commencement of activities</b> <b>Date of final cessation of activities</b>
	<b>Stratification parameters and economic variables</b>	<b>Principal activity code of the enterprise at NACE 4-digit level</b> <b>Number of employees and self-employed persons</b> <b>Number of employees</b> <b>Net turnover</b> <b>Institutional sector and subsector within the meaning of Regulation (EU) No 549/2013</b>

**2. Data to be transmitted by the Commission (Eurostat) to the competent NSAs and**

*allowed to be exchanged between the Commission (Eurostat) and the competent central banks in the case of authorisation (Article 10(2) and (4))*

<b>Units</b>	<b>Detailed topics</b>	<b>Variables</b>
<b>Legal unit</b>	<b>Identification</b>	<b>Identification variables</b>

	<b>Demographic events</b>	<b>Date of incorporation for legal persons or date of official recognition as an economic operator for natural persons</b>  <b>Date of which the legal unit ceased</b>
	<b>Stratification parameters</b>	<b>Legal form</b>  <b>Legal activity status</b>  <b>Flag for branches within the meaning of point 18.12 of Chapter 18 of Annex A to Regulation (EU) No 549/2013 (conditional)</b>  <b>Flag for special purpose entities within the meaning of points 2.17 to 2.20 of Chapter 2 of Annex A to Regulation (EU) No 549/2013 (optional)</b>
	<b>Links with enterprise</b>	<b>Identification variables of the enterprise(s) to which the unit belongs</b>  <b>Date of association to the enterprise(s) (conditional)</b>  <b>Date of separation from the enterprise(s) (conditional)</b>
	<b>Links with other registers</b>	<b>Links with other registers</b>
	<b>Link with enterprise group</b>	<b>Identification variables of the enterprise group to which the unit belongs</b>  <b>Date of association to the enterprise group</b>  <b>Date of separation from the enterprise group</b>
	<b>Control of units</b>	<b>Identification variables of the legal unit which is either controlled or controls</b>
	<b>Ownership of units</b>	<b>Identification variables of unit which is either owned or owns</b>  <b>Shares (%) of resident legal unit(s) owned by the legal unit (conditional)</b>

		<p><i>Shares (%) of resident legal unit(s), which own(s) the legal unit (conditional)</i></p> <p><i>Shares (%) of non-resident legal unit(s) owned by the legal unit (conditional)</i></p> <p><i>Shares (%) of non-resident legal unit(s), which own(s) the legal unit (conditional)</i></p> <p><i>Date of start-end of shares (conditional)</i></p>
<b>Enterprise group</b>	<b>Identification</b>	<b>Identification variables</b>

	<i>Demographic events</i>	<i>Date of commencement of the enterprise group</i> <i>Date of cessation of the enterprise group</i>
	<i>Stratification parameters and economic variables</i>	<i>Principal activity code of the enterprise group at NACE 2-digit level</i> <i>Secondary activities of the enterprise group at NACE 2-digit level (optional)</i> <i>Number of employees and self-employed persons (conditional)</i> <i>Net turnover (conditional)</i> <i>Total assets of the enterprise group (conditional)</i> <i>Countries where non-resident enterprises or local units are located (optional)</i>
<i>Enterprise</i>	<i>Identification</i>	<i>Identification variables</i>
	<i>Link to other units</i>	<i>Identity number(s) of the legal unit(s) of which the enterprise consists</i> <i>Identity number of the multinational or national enterprise group, to which the enterprise belongs</i>
	<i>Demographic events</i>	<i>Date of commencement of activities</i> <i>Date of final cessation of activities</i>
	<i>Stratification parameters and economic variables</i>	<i>Principal activity code of the enterprise group at NACE 4-digit level</i> <i>Secondary activities of the enterprise group at NACE 4-digit level (conditional)</i> <i>Number of employees and self-employed persons</i> <i>Number of employees</i>

		<p><b><i>Number of employees in full-time equivalents (optional)</i></b></p> <p><b><i>Net turnover</i></b></p> <p><b><i>Institutional sector and subsector within the meaning of Regulation (EU) No 549/2013</i></b></p>
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### 3. Data exchanges on incorporated legal units for identification purposes (Article 10(3))

#### 3.1. Data to be transmitted by the competent NSAs to the Commission (Eurostat) on resident incorporated legal units

<b>Units</b>	<b>Detailed topics</b>	<b>Variables</b>
<b>Legal unit</b>	<b>Identification</b>	<b>Identification variables</b>
	<b>Demographic events</b>	<b>Date of incorporation for legal persons or date of official recognition as an economic operator for natural persons</b>  <b>Date of which the legal unit ceased</b>
	<b>Stratification parameters</b>	<b>Legal form</b>  <b>Legal activity status</b>  <b>Flag for branches within the meaning of point 18.12 of Chapter 18 of Annex A to Regulation (EU) No 549/2013 (conditional)</b>

#### 3.2. Data to be transmitted by the competent NSAs to the Commission (Eurostat) on foreign incorporated legal units

<b>Units</b>	<b>Detailed topics</b>	<b>Variables</b>
<b>Legal unit</b>	<b>Identification</b>	<b>Identification variables</b>
	<b>Demographic events</b>	<b>Date of incorporation for legal persons or date of official recognition as an economic operator for natural persons</b>  <b>Date of which the legal unit ceased</b>
	<b>Stratification parameters</b>	<b>Legal form (optional)</b>  <b>Legal activity status</b>  <b>Flag for branches within the meaning of point 18.12 of Chapter 18 of Annex A to Regulation (EU) No 549/2013</b>

		<i>(conditional)</i>
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**3.3. Data to be transmitted by the Commission (Eurostat) to the competent NSAs on incorporated legal units**

<i>Units</i>	<i>Detailed topics</i>	<i>Variables</i>
<i>Legal unit</i>	<i>Identification</i>	<i>Identification variables</i>

	<b>Demographic events</b>	<b><i>Date of incorporation for legal persons or date of official recognition as an economic operator for natural persons</i></b>  <b><i>Date of which the legal unit ceased</i></b>
	<b>Stratification parameters</b>	<b><i>Legal form</i></b>  <b><i>Legal activity status</i></b>  <b><i>Flag for branches within the meaning of point 18.12 of Chapter 18 of Annex A to Regulation (EU) No 549/2013 (conditional)</i></b>

## *Annex V*

*Information to be provided by the tax authorities responsible in each Member State to the NSA referred to in Article 5(2):*

- (a) information from VAT returns on taxable persons or non-taxable legal persons who have declared, for the period in question, intra-Union supplies of goods in accordance with point (a) of Article 251 of Council Directive 2006/112/EC or intra-Union acquisition of goods in accordance with point (c) of Article 251 of that Directive;*
- (b) information from recapitulative statements on intra-Union supplies collected from the recapitulative VAT statements in accordance with Articles 264 and 265 of Directive 2006/112/EC;*
- (c) information on intra-Union acquisitions communicated by all other Member States in accordance with Article 21(2) of Council Regulation (EU) No 904/2010<sup>33</sup>.*

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<sup>33</sup> *Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax (OJ L 268, 12.10.2010, p. 1).*

## *Annex VI*

*Information to be provided by the customs authorities responsible in each Member State to the NSA referred to in Article 5(3):*

- (a) information identifying the person who carries out intra-Union exports and intra-Union imports of goods covered by the customs procedures of inward processing,*
- (b) the registration and identification data of economic operators provided for under Union customs provisions available in the electronic system relating to EORI number as referred to in Article 7 of Commission Implementing Regulation (EU) 2015/2447<sup>34</sup>;*
- (c) the records on imports and exports from customs declarations which were accepted or were subject to decisions by the national customs authorities and:
  - (i) which were lodged with them; or*
  - (ii) for which the supplementary declaration is, in accordance with Article 225 of Implementing Regulation (EU) 2015/2447, available to them through direct electronic access in the authorisation holder's system.**

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<sup>34</sup> *Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558).*