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COUNCIL REGULATION (EC, EURATOM) No 58/97 of 20 December 1996 concerning structural business statistics

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COUNCIL REGULATION (EC, EURATOM) No 58/97 of 20 December 1996 concerning structural business statistics

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 213 thereof,

Having regard to the draft Regulation submitted by the Commission ([1]),

Having regard to the opinion of the European Parliament ([2]),

Having regard to the opinion of the Economic and Social Committee ([3]),

(1) Whereas in its resolution of 14 November 1989 on internal trade in the context of the internal market ([4]) the Council requested the Commission in particular to improve trade statistics by making them compatible with Community definitions and increasing, as far as necessary, the supply of such statistics to the Statistical Office of the European Communities;

(2) Whereas in Decision 92/326/EEC ([5]) the Council adopted a two-year programme (1992 to 1993) for the development of European statistics on services; whereas this programme includes the compilation of harmonized statistics at national and regional levels, particularly for the distributive trades;

(3) Whereas in its Directive 78/660/EEC ([6]) the Council adopted measures to improve the coordination of national provisions concerning the presentation and content of annual accounts and annual reports, the valuation methods used therein and their publication in respect of certain types of company;

(4) Whereas the Community has, in the mean time, made substantial progress towards integration; whereas new economic, competition, social, environmental and enterprise policies and guidelines call for initiatives and decisions based on valid statistics; whereas the information provided for under existing Community legislation or available in Member States is insufficient, inadequate or insufficiently comparable to serve as a reliable basis for the work of the Commission;

([1]) OJ No C 146, 13. 6. 1995, p. 6.
([2]) OJ No C 96, 1. 4. 1996, p. 236.
([3]) OJ No C 236, 11. 9. 1995, p. 61.
([4]) OJ No C 297, 25. 11. 1989, p. 2.
([5]) OJ No L 179, 1. 7. 1992, p. 131.
([6]) OJ No L 222, 14. 8. 1978, p. 11. Directive as last amended by Directive 94/8/EC (OJ No L 82, 25. 3. 1994, p. 33).

(5) Whereas by its Decision 93/379/EEC ([1]) the Council adopted a multiannual programme of Community measures to intensify the priority areas and to ensure the continuity and consolidation of policy for enterprise, in particular small and medium-sized enterprises, in the Community; whereas statistics are needed to assess the impact of the measures undertaken to achieve the objectives laid down in the Decision, in particular to have statistics which are comparable for businesses of all sectors, statistics on the national and international subcontracting relations between businesses and improved statistics on small and medium-sized enterprises; whereas these needs must not lead to the imposition of unreasonably onerous reporting requirements on small and medium-sized enterprises;

(6) Whereas in its Decision 93/464/EEC ([2]) the Council adopted a framework programme for priority actions in the field of statistical information for 1993 to 1997;

(7) Whereas there is a need for statistics on business conduct, in particular concerning research, development and innovation, environmental protection, investment, eco-industries, tourism and high-technology industries; whereas the development of the Community and the operation of the internal market increase the need for comparable data on the structure of earnings of employees, the cost of labour and on training;

(8) Whereas there is a need for complete and reliable statistical sources in order to enable a correct application of Council Directive 89/130/EEC, Euratom of 13 February 1989 on the harmonization of the compilation of the gross national product at market prices ([3]);

(9) Whereas the compilation of national and regional accounts according to the European system of integrated economic accounts (ESA) requires the development of comparable, complete and reliable statistical sources;

(10) Whereas there is a need for regional indicators and accounts;

(11) Whereas, in order to carry out the tasks entrusted to it under the Treaties, especially with regard to the internal market, the Commission must have exhaustive, up-to-date, reliable and comparable information on the structure, activity, competitiveness and performance of enterprises in the Community;

(12) Whereas standardization is required to meet Community needs for information concerning economic convergence;

([1]) OJ No L 161, 2. 7. 1993, p. 68.
([2]) OJ No L 219, 28. 8. 1993, p. 1.
([3]) OJ No L 49, 21. 2. 1989, p. 26.

(13) Whereas businesses and their professional associations need such information in order to understand their markets and to compare their activity and performance with those of their competitors, at regional, national and international level;

(14) Whereas the creation of common statistical standards that permit the production of harmonized data is an action which can only be undertaken efficiently at Community level; whereas such standards will be implemented in each Member State under the authority of the bodies and institutions in charge of compiling official statistics;

(15) Whereas the best method of ascertaining the structure, activity, competitiveness and performance of enterprises in the Community consists in compiling statistics in accordance with common methodological principles and common definitions of characteristics; whereas it is only from coordinated compilation that harmonized statistics can be drawn up with reliability, speed, flexibility and the level of detail required to meet the needs of the Commission and of enterprises;

(16) Whereas the definition of kind-of-activity units (KAU) corresponds to one or more operational subdivisions of the enterprise; whereas, for a KAU to be observable, the enterprise's information system must be capable of indicating or calculating for each KAU at least the value of production, intermediate consumption, manpower costs, the operating surplus and employment and gross fixed capital formation; whereas KAUs falling within a particular heading in the statistical classification of economic activities in the European Community (NACE REV. 1) can produce products outside the homogeneous group, on account of secondary activities connected with them which cannot be separately identified from available accounting documents; whereas it can be concluded that the enterprise and the KAU are indentical when it proves impossible for an enterprise to indicate or calculate information on all of the variables listed in this recital for one or more operational subdivisions;

(17) Whereas the statistical data compiled within a Community system must be of a satisfactory quality and this quality, as well as the burden it entails, must be comparable from one Member State to another; whereas it is therefore necessary to establish jointly the criteria enabling these requirements to be met;

(18) Whereas it is necessary to simplify the administrative procedures for enterprises, particularly small and medium-sized enterprises, including the promotion of new technologies for data collection and compilation of statistics; whereas it may still be necessary to collect directly from enterprises the data necessary to compile structural business statistics, using methods and techniques which will ensure that they are exhaustive, reliable and up to date, without giving rise for the parties concerned, in particular for small and medium-sized enterprises, to a burden which is disproportionate in relation to the results which users of the statistics can reasonably expect;

(19) Whereas the signing of the General Agreement on Trade in Services (GATS) has led to a substantial need for information on the size of the signatories' markets and their shares of those markets for the purpose of managing and developing that Agreement;

(20) Whereas it is necessary to have a legal framework common to all business activities and domains of business statistics covering also the activities and domains for which statistics are not yet developed;

(21) Whereas Directive No 64/475/EEC ([1]) and Directive No 72/221/EEC ([2]), which aimed to provide a body of coherent statistics, have not been able to take account of economic and technical changes that have occurred since their adoption and should therefore be repealed;

(22) Whereas, in order to enable the rules for the collection and statistical processing of data and for processing and transmission of the results to be clarified further, it is necessary to confer on the Commission, assisted by the Statistical Programme Committee set up by Decision 89/382/EEC, Euratom ([3]), the power to adopt measures for the application of this Regulation,

HAS ADOPTED THIS REGULATION:

([1]) Council Directive 64/475/EEC of 30 July 1964 concerning coordinated annual surveys of investment in industry (OJ No L 131, 13. 8. 1964, p. 2193). Directive as last amended by the 1985 Act of Accession.

([2]) Council Directive 72/211/EEC of 6 June 1972 concerning coordinated annual surveys of industrial activity (OJ No L 133, 10. 6. 1972, p. 57). Directive as last amended by the 1985 Act of Accession.

([3]) OJ No L 181, 28. 6. 1989, p. 47.

Article 1

The objective of this Regulation shall be to establish a common framework for the collection, compilation, transmission and evaluation of Community statistics on the structure, activity, competitiveness and performance of businesses in the Community.

Article 2

The compilation of statistics shall have as its purpose, in particular, to analyse:

(i) the structure and evolution of the activities of businesses;

(ii) the factors of production used and other elements allowing business activity, performance and competitiveness to be measured;

(iii) the regional, national, Community and international development of businesses and markets;

(iv) business conduct;

(v) small and medium-sized enterprises;

(vi) specific characteristics of enterprises related to particular groupings of activities.

Article 3

1. This Regulation shall cover all market activities in Sections C to K and M to O of the statistical classification of economic activities in the European Community (NACE REV. 1).

2. Statistical units of the types listed in Section I of the Annex to Council Regulation (EEC) No 696/93 on the statistical units for the observation and analysis of the production system in the European Community ([1]) and which are classified under one of the activities referred to in paragraph 1 shall be included in the scope of this Regulation. The use of particular units for the compilation of statistics shall be specified in the Annexes to this Regulation.

Article 4

1. The statistics to be compiled for the areas referred to in Article 2 shall be grouped as modules. The modules shall be defined in the Annexes to this Regulation.

2. The following information shall be laid down in each module:

(i) the activities for which the statistics are to be compiled, drawn from the coverage indicated in Article 3 (1);

([1]) OJ No L 76, 30. 3. 1993, p. 1. Regulation as amended by the 1994 Act of Accession.

(ii) the types of statistical unit to be used for the compilation of the statistics, drawn from the list of statistical units referred to in Article 3 (2); 58/97

(iii) lists of characteristics for which statistics are to be compiled for the domains listed in Article 2 and the reference periods for those characteristics;

(iv) a list of statistics to be compiled on business demography;

(v) the frequency for the compilation of the statistics, which shall be yearly or multi-yearly. If the compilation is multi-yearly, it shall be done at least once every 10 years;

(vi) the timetable showing the first reference years for the statistics to be compiled;

(vii) the standards relating to representativeness and quality evaluation;

(viii) the period of time from the end of the reference period within which the statistics are to be transmitted;

(ix) the maximum length of the transitional period which may be conceded.

Article 5

The modules in this Regulation shall be:

— a common module for annual structural statistics defined in Annex 1,

— a detailed module for structural statistics in industry defined in Annex 2,

— a detailed module for structural statistics in trade defined in Annex 3,

— a detailed module for structural statistics in construction defined in Annex 4.

— a detailed module for structural statistics in insurance defined in Annex 5. 410/98

Article 6 58/97

1. Member States shall acquire the necessary data for the observation of the characteristics in the lists referred to in the modules in Article 5.

2. Member States may acquire the necessary data using a combination of different sources specified below, applying the principle of administrative simplification:

— compulsory surveys: the legal units, to which the statistical units called on by the Member States belong or of which they are composed, shall be obliged to give accurate and complete information within the prescribed deadlines,

— other sources which are at least equivalent as regards accuracy and quality,

— statistical estimation procedures where some of the characteristics have not been observed for all of the units.

3. In order to reduce response burdens, the national authorities and the Community authority shall, under the limits and the conditions fixed by each Member State and by the Commission in their respective spheres of competence, have access to administrative data sources covering the fields of activity of their own public administrations to the extent that these data are necessary to meet the accuracy requirements referred to in Article 7.

4. Member States and the Commission, within their respective fields of competence, shall promote the conditions for increased use of electronic data transmission and automatic data-processing.

Article 7

1. Member States shall take the necessary measures to ensure that the data transmitted reflect the structure of the population of the statistical units laid down in the Annexes.

2. Quality evaluation shall be carried out comparing the benefits of the availability of the data with the costs of collection and the burden on business, especially on small enterprises.

3. Member States shall transmit to the Commission, at its request, all the information necessary for the evaluation referred to in paragraph 2.

Article 8

1. From the collected and estimated data Member States shall produce comparable results, following the breakdown stipulated for each module in Article 5.

2. In order that Community aggregates may be compiled, Member States will produce component national results according to the levels of NACE REV. 1, laid down in the modules in the Annexes, or determined in accordance with the procedure laid down in Article 13.

Article 9

1. Member States shall transmit the results provided for in Article 8 of this Regulation, including confidential data, to the Statistical Office of the European Communities in accordance with the existing Community provisions on transmission of data subject to statistical confidentiality. These Community provisions shall apply to the treatment of the results, in so far as they include confidential data.

2. The results shall be transmitted in an appropriate technical format and within a period of time from the end of the reference period which shall be laid down for each module referred to in Article 5 and shall be no longer than 18 months. In addition, a small number of estimated preliminary results shall be transmitted within a period of time from the end of the reference period which shall be laid down for each module referred to in Article 5 and shall be no longer than 10 months.

Article 10

Member States shall transmit to the Commission, at its request, any relevant information with regard to the implementation of the Regulation in the Member States.

Article 11

1. During the transitional periods, derogations from the provisions of the Annexes may be accepted in so far as the national statistical systems require major adaptations.

2. A supplementary transitional period may be accorded to a Member State for the compilation of statistics where it is impossible to meet the provisions of this Regulation because of derogations granted pursuant to Council Regulation (EEC) No 2186/93 of 22 July 1993 on Community coordination in drawing up business registers for statistical purposes ([1]).

3. The obligations under this Regulation shall be fully applied by Member States by the end of the transitional period.

Article 12

The Commission shall determine, under the procedure laid down in Article 13, the procedures for implementing this Regulation including the measures for adjustment to economic and technical developments concerning the collection and statistical processing of data, the processing and the transmission of the results, taking into consideration the principle that the benefits of the measure must outweigh its cost and provided that major additional resources are not involved either for the Member States or for enterprises as compared with the original provisions of this Regulation, in particular:

(i) the updating of the lists of characteristics, statistics on business demography and preliminary results in so far as such updating, after a quantitative assessment, does not imply an increase in the number of units surveyed nor a burden on the units which is disproportionate to the anticipated results (Articles 4 and 9);

(ii) the frequency of the compilation of the statistics (Article 4);

([1]) OJ No L 196, 5. 8. 1993, p. 1.

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(iii) the definitions of the characteristics and their relevance for certain activities (Article 4);

(iv) the definition of the reference period (Article 4);

(v) the first reference year for the compilation of the preliminary results (Article 9);

(vi) criteria for the evaluation of quality (Article 7);

(vii) the breakdown of results, in particular the classifications to be used and the combinations of the size classes (Article 8);

(viii) the appropriate technical format for the transmission of results (Article 9);

(ix) the updating of the periods of time for the transmission of data (Article 9);

(x) the transitional period and derogations from the provisions of this Regulation granted during that period (Article 11).

Article 13

1. The Commission shall be assisted by the Statistical Programme Committee established by Decision 89/382/EEC, Euratom.

2. The representative of the Commission shall submit to the Committee a draft of the measures to be taken. The Committee shall deliver its opinion on the draft within a time limit which the Chairman may lay down according to the urgency of the matter. The opinion shall be delivered by the majority laid down in Article 148 (2) of the Treaty in the case of decisions which the Council is required to adopt on a proposal from the Commission. The votes of the representatives of the Member States within the Committee shall be weighted in the manner set out in that Article. The Chairman shall not vote.

3. (a) The Commission shall adopt the measures envisaged if they are in accordance with the opinion of the Committee.

(b) If the measures envisaged are not in accordance with the opinion of the Committee, or if no opinion is delivered, the Commission shall, without delay, submit to the Council a proposal relating to the measures to be taken. The Council shall act by a qualified majority.

If, on the expiry of a period of three months from the date of referral to the Council, the Council has not acted, the proposed measures shall be adopted by the Commission.

Article 14

1. The Commission shall, within three years of the date of entry into force of this Regulation and again every three years thereafter, submit a report to the European Parliament and the Council on the statistics compiled pursuant to this Regulation and in particular on their quality and the burden on business.

2. In the reports referred to in paragraph 1, the Commission shall propose any amendments it considers necessary.

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Article 15

Directives 64/475/EEC and 72/221/EEC shall cease to apply after the transmission of all the data for the 1994 reference year.

Article 16

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

ANNEX 1

A COMMON MODULE FOR ANNUAL STRUCTURAL STATISTICS

Section 1

Aims

The aim of this Annex is to establish a common framework for the collection, compilation, transmission and evaluation of Community statistics on the structure, activity, competitiveness and performance of business in the Member States.

Section 2

Scope

The statistics to be compiled relate to the domains referred to in Article 2 (i), (ii) and (iii) of this Regulation, in particular to the analysis of value-added and of its main components.

Section 3

Coverage

1. The statistics are to be compiled for the activities listed in Section 9.

2. Pilot studies are to be conducted for the activities listed in Section 10.

Section 4

Characteristics

1. The lists of characteristics set out below indicate, where relevant, the type of statistical unit for which the statistics are to be compiled.

2. The Commission will, in accordance with the procedure laid down in Article 13 of this Regulation, lay down the corresponding titles of the characteristics for which the statistics are to be compiled on activities in Section J of NACE REV. 1 which correspond most closely to those listed in paragraphs 3 to 5.

3. Yearly demographic statistics:

Code	Title	Comment
11 11 0	Number of enterprises	
11 21 0	Number of local units	

4. Enterprise characteristics for which yearly statistics are to be complied:

Code	Title	Comment
12 11 0	Turnover	
12 12 0	Production value	
12 14 0	Value-added at basic prices	

Code	Title	Comment
12 15 0	Value-added at factor cost	
13 31 0	Personnel costs	
13 11 0	Total purchases of goods and services	Transmission optional
13 12 0	Purchases of goods and services purchased for resale in the same condition as received	
15 11 0	Gross investment in tangible goods	
16 11 0	Number of persons employed	
16 13 0	Number of employees	

5. Characteristics for which yearly regional statistics are to be compiled:

Code	Title	Comment
13 32 0	Wages and salaries	
15 11 0	Gross investment in tangible goods	Optional
16 11 0	Number of persons employed	

6. Pilot studies are to be conducted for the characteristics listed in Section 10.

Section 5

First reference year

The first reference year for which statistics are to be compiled is the calendar year 1995.

Section 6

Report on the quality of statistics

For each of the characteristics listed in Section 4, point 4, Member States will indicate the degree of precision by reference to a confidence level of 95%, which the Commission will include in the report provided for in Article 14 of this Regulation, taking account of the application in each Member State of that Article.

Section 7

Production of results

1. The results are to be broken down to the level of the groupings of activities listed in Section 9.

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2. Some results are also to be broken down into size classes for each group of Sections C to G of NACE REV. 1 and to the level of the groupings listed in Section 9 for the other sections.

3. The results of the regional statistics are to be broken down to NACE REV. 1 2-digit level (divisions) and level II of the nomenclature of territorial units (NUTS).

Section 8

Transmission of results

1. The results are to be transmitted within 18 months of the end of the calendar year of the reference period.

2. Preliminary national results or estimates are transmitted within 10 months of the end of the calendar year of the reference period for the enterprise statistics compiled for the characteristics listed below:

   12 11 0 (turnover)

   16 11 0 (number of persons employed).

   These preliminary results are to be broken down to NACE REV. 1 3-digit level (group), except for Sections H, I, J and K of NACE REV. 1, for which they are to be broken down according to the groupings laid down in Section 9.

Section 9

Groupings of activities

The following groupings of activities refer to the NACE REV. 1 classification.

SECTIONS C, D, E AND F

Mining and quarrying; manufacturing; electricity, gas and water supply; construction.

To enable Community statistics to be compiled, Member States will transmit component national results broken down to the classes of NACE REV. 1.

SECTION G

Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods.

To enable Community statistics to be compiled, Member States will transmit component national results broken down to the classes of NACE REV. 1.

SECTION H

Hotels and restaurants

55.1 + 55.2	'Hotels' and 'Campsites and other provision of short-stay accommodation'
55.3 + 55.4 + 55.5	'Restaurants' and 'Bars' and 'Canteens and catering'

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SECTION I

Transport, storage and communication

60.1	Transport via railways
60.21 + 60.22 + 60.23	'Other land transport' without 'freight transport by road'
60.24	Freight transport by road
60.3	Transport via pipelines
61.1	Sea and coastal water transport
61.2	Inland water transport
62	Air transport
63.1 + 63.2 + 63.4	'Supporting and auxiliary transport activities' without 'activities of travel agencies and tour operators; tourist assistance activities nec'
63.3	'Activities of travel agencies and tour operators; tourist assistance activities nec'
64.11	National post activities
64.12	Courier activities other than national post activities
64.2	Telecommunications

SECTION J

Financial intermediation

65.11	Central banking
65.12	Other monetary intermediation
66.01	Life insurance
66.03	Non-life insurance

SECTION K

Real estate, renting and business activities

70	Real estate activities
71.1 + 71.2	'Renting of automobiles' and 'renting of other transport equipment'
71.3	Renting of other machinery and equipment
71.4	Renting of personal and houshold goods nec
72	Computer-related activities
73	Research and development

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74.11 + 74.12 + 74.14 + 74.15	'Legal activities' and 'accounting bookkeeping and auditing activities, tax consultancy' and 'business and management consultancy activities' and 'management activities of holding companies'
74.13	Market research and public opinion polling
74.2 + 74.3	'Architectural and engineering activities and related technical consultancy' and 'Technical testing and analysis'
74.4	Advertising
74.5	Labour recruitment and provision of personnel
74.6	Investigation and security activities
74.7	Industrial cleaning
74.8	Other business activities nec

Section 10

Reports and pilot studies

1. Member States will provide the Commission with a report relating to the definition, structure and availability of information on statistical units which are classified under Group 652, Class 6602, Division 67 and Sections M to O of NACE REV. 1. The Commission will, in accordance with the procedure laid down in Article 13 of this Regulation, institute a series of pilot studies for these activities to be completed by Member States for the 1998 reference year at the latest. These pilot studies will be carried out in order to assess the feasibility of collecting the data necessary for the compilation of results for these activities, taking into account the benefits of the avaibility of the data in relation to the cost of collection and the burden on business.

2. For the activities listed in Section 9, Member States will provide the Commission with a report relating to the availability of the necessary data for the compilation of results for the following characteristics:

Code	Title	Comment
12 18 0	Financial surplus	Legal persons only
14 11 0	Turnover from intra-Community deliveries of goods and services	
14 12 0	Turnover from extra-Community exports of goods and services	
14 21 0	Intra-Community acquisitions of goods and services	

Code	Title	Comment
14 22 0	Extra-Community imports of goods and services	
15 11 0	Gross investment in tangible goods	For regional data only

The Commission will, in accordance with the procedure laid down in Article 13 of this Regulation, institute a series of pilot studies for these characteristics to be completed by Member States for the 1998 reference year at the latest. These pilot studies will be carried out in order to assess the feasibility of collecting the data necessary for the compilation of results for these characteristics, taking into account the benefits of the availability of the data in relation to the cost of collection and the burden on business.

3. For sections G to K of NACE REV. 1, Member States will provide the Commission with a report relating to the availability of the necessary data for the breakdown of results according to the existence or otherwise of a majority control by non-resident enterprises as defined in the GATS. The Commission will, in accordance with the procedure laid down in Article 13 of this Regulation, institute a series of pilot studies for this breakdown to be completed for the 1998 reference year at the latest. These pilot studies will be carried out in order to assess the feasibility of collecting the data necessary for the compilation of results for this breakdown, taking into account the benefits of the data in relation to the costs of collection and the burden on business.

4. The Commission will inform the Council of the possibilities of compiling statistics for the activities, characteristics and breakdowns listed in paragraphs 1, 2 and 3 and will include a recommendation on the addition of some or all of these activities, characteristics and breakdowns to the lists in Sections 4, 7 and 9.

Section 11

Transition period

For the purposes of the common module defined in this Annex, the transitional period will not extend more than four years beyond the first reference years for the compilation of the statistics indicated in Section 5.

ANNEX 2

A DETAILED MODULE FOR STRUCTURAL STATISTICS IN INDUSTRY

Section 1

Aims

The aim of this Annex is to establish a common framework for the collection, compilation, transmission and evaluation of Community statistics on the structure, activity, competitiveness and performance of the industry sector.

Section 2

Scope

The statistics to be compiled relate to the domains referred to in Article 2 (i), (ii), (iii), (iv) and (v) of this Regulation, in particular to:

— a central list of statistics for a detailed analysis of the structure, activity, performance and competitiveness of industrial activities,

— a further list of statistics for the study of special subjects.

Section 3

Coverage

The statistics are to be compiled for all activities classified within the coverage of Sections C, D and E of NACE REV. 1. These sections cover the activities of mining and quarrying (C), manufacturing (D) and electricity, gas and water supply (E). Enterprise statistics will relate to the population of all enterprises classified according to their main activity in Sections C, D and E.

Section 4

Characteristics

1. The lists of characteristics and statistics set out below indicate, where relevant, the type of statistical unit for which the statistics are to be compiled and whether they are to be compiled with a yearly or multi-yearly frequency. The statistics and characteristics in italics are also included in the lists in the common module.

2. Yearly demographic statistics:

Code	Title	Comment
11 11 0	*Number of enterprises*	
11 12 0	Number of births of enterprises	
11 13 0	Number of deaths of enterprises	
11 21 0	*Number of local units*	
11 31 0	Number of kind of activity units	

3. Enterprise characteristics for which yearly statistics are to be compiled: 58/97

Code	Title	Comment
12 11 0	*Turnover*	
12 12 0	*Production value*	
12 13 0	Gross margin on goods for resale	
12 14 0	*Value-added at basic prices*	*Transmission optional*
12 15 0	*Value-added at factor cost*	
12 17 0	Gross operating surplus	
13 11 0	*Total purchases of goods and services*	
13 12 0	*Purchases of goods and services purchased for resale in the same condition as received*	
13 13 1	Payments for agency workers	
13 21 3	Change in stocks of finished products and work in progress manufactured by the unit	
13 32 0	Wages and salaries	
13 33 0	Social security costs	
13 41 1	Payments for long-term rental and operational leasing of goods	
15 12 0	Gross investment in land	
15 13 0	Gross investment in existing buildings and structures	
15 14 0	Gross investment in construction and alteration of buildings	
15 15 0	Gross investment in machinery and equipment	
15 21 0	Sales of tangible investment goods	
15 31 0	Value of tangible goods acquired through financial leasing	
16 11 0	*Number of persons employed*	
16 13 0	*Number of employees*	
16 13 1	Number of part-time employees	
16 13 2	Number of apprentices	

Code	Title	Comment
16 14 0	Number of employees in full-time equivalent units	
16 15 0	Number of hours worked by employees	
18 11 0	Turnover from the principal activity at the NACE REV. 1 4-digit level	
18 12 0	Turnover from industrial activities	
18 15 0	Turnover from service activities	
18 16 0	Turnover from trading activities of purchase and resale and from intermediary activities	
20 11 0	Purchases of energy products (in value)	Section E excluded
21 11 0	Investment in equipment and plant for pollution control, and special anti-pollution accessories (mainly end-of-pipe equipment) (*)	
22 11 0	Total intramural R& D expenditure (*)	
22 12 0	Total number of R& D personnel (*)	

(*) If the total amount of the turnover and the number of persons employed in a division of NACE REV. 1 Sections C to E normally represent, in a Member State, less than 1 % of the Community total, the information necessary for the compilation of statistics relating to characteristics 21 11 0, 22 11 0 and 22 12 0 need not be collected for the purposes of the Regulation.
If necessary for Community policy requirements, the Commission may, in accordance with the procedure laid down in Article 13 of this Regulation, request ad hoc collection of this data.

4. Enterprise characteristics for which multi-yearly statistics are to be compiled:

Code	Title	Comment
15 42 0	Gross investment in concessions, patents, licences, trade marks and similar rights	
15 44 1	Investment in purchased software	
15 44 2	Investment in software produced by the unit	Optional
16 13 5	Number of homeworkers	Divisions 17/18/19/21/22/25/28/31/32/36

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Code	Title	Comment
20 21 0	Purchases of hard coal (in value)	Section E excluded
20 22 0	Purchases of coke (in value)	Section E excluded
20 23 0	Purchases of patent fuels (in value)	Section E excluded
20 24 0	Purchases of gas oil (in value)	Section E excluded
20 25 0	Purchases of heavy fuel oil (in value)	Section E excluded
20 26 0	Purchases of other petroleum products (in value)	Section E excluded
20 27 0	Purchases of natural gas (in value)	Section E excluded
20 28 0	Purchases of derived gas (in value)	Section E excluded
20 29 0	Purchases of renewable energy sources (in value)	Section E excluded
20 30 0	Purchases of heat (in value)	Section E excluded
20 31 0	Purchases of electricity (in value)	Section E excluded
23 11 0	Payments to subcontractors	

5. Characteristics for which yearly regional statistics are to be compiled:

Code	Title	Comment
13 32 0	*Wages and salaries*	
15 11 0	*Gross investment in tangible goods*	
16 11 0	*Number of persons employed*	

6. Kind-of-activity unit characteristics for which yearly statistics are to be compiled:

Code	Title	Comment
12 11 0	Turnover	
12 12 0	Product value	
13 32 0	Wages and salaries	
15 11 0	Gross investment in tangible goods	
16 11 0	Number of persons employed	

7. Pilot studies are to be conducted for the characteristics listed in Section 9.

Section 5

First reference year

1. The first reference year for which yearly statistics are to be compiled is the calendar year 1995. The first reference years for the statistics to be compiled with a multi-yearly frequency are specified below for the codes under which the characteristics are listed:

Calendar year 1997:	Codes	20 21 0 to 20 31 0 15 42 0, 15 44 1 and 15 44 2
Calendar year 1999:	Codes	23 11 0
Calendar year 2000:	Codes	16 13 5

2. Multi-yearly statistics are to be compiled at least every five years.

Section 6

Report on the quality of statistics

For each key characteristic Member States will indicate the degree of precision by reference to a confidence level of 95% which the Commission will include in the report provided for in Article 14 of this Regulation, taking account of the application in each Member State of that Article. The key characteristics are to be laid down by the Commission in accordance with the procedure laid down in Article 13 of this Regulation.

Section 7

Production of results

1. The results are to be broken down to the NACE REV. 1 4-digit level (class).
2. Some results are also to be broken down into size classes and to NACE REV. 1 3-digit level (group).
3. Some results are also to be broken down between public and private sector enterprises and to the NACE REV. 1 3-digit level (group).
4. The results for the statistics compiled from kind-of-activity units are to be broken down to the NACE REV. 1 4-digit level (class).
5. The results for the regional statistics are simultaneously to be broken down to the NACE REV. 1 2-digit level (division) and level II of the nomenclature of territorial units (NUTS).
6. The results for the characteristic 21 11 0 concerning investment for the protection of the environment, are to be compiled for the following groupings of NACE REV. 1:

   Section C

   Subsection DA

   Subsections DB and DC

   Subsection DD

   Subsection DE

   Subsection DF

Subsections DG and DH

Subsection DI

Division 27

Division 28

Subsections DK and DL and DM and DN

Division 40

Division 41

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Section 8

Transmission of results

The results are to be transmitted within 18 months of the end of the calendar year of the reference period.

Preliminary national results or estimates are transmitted within 10 months of the end of the calendar year of the reference period for the enterprise statistics referred to in Section 4 (3) compiled for the characteristics listed below:

Codes	11 11 0	(Number of enterprises)
	12 11 0	(Turnover)
	12 12 0	(Production value)
	13 11 0	(Total purchases of goods and services)
	13 32 0	(Wages and salaries)
	15 11 0	(Gross investment in tangible goods)
	16 11 0	(Number of persons employed).

These preliminary results are to be broken down to the NACE REV. 1 3-digit level (group).

Section 9

Reports and pilot studies

Member States will provide the Commission with a report relating to the availability of the necessary data for the compilation of results for the following characteristics:

Code	Title	Comment
12 16 0	Income from ordinary activities	Legal persons only
12 18 0	Financial surplus	Legal persons only
12 19 0	Gross ordinary surplus	Legal persons only
12 20 0	Profit or loss for the year	Legal persons only
14 11 0	Turnover from intra-Community deliveries of goods and services	
14 12 0	Turnover from extra-Community exports of goods and services	
14 21 0	Intra-Community acquisitions of goods and services	

Code	Title	Comment
14 22 0	Extra-Community imports of goods and services	
15 43 0	Marketing expenditure	
15 61 0	Purchases of shares and participating interests	Legal persons only
15 62 0	Sales of shares and participating interests	Legal persons only
21 12 0	Investment in equipment and plant linked to cleaner technology (‘integrated technology’)	
21 14 0	Total current expenditure on environmental protection	
23 12 0	Income from subcontracting	

The Commission will, in accordance with the procedure laid down in Article 13 of this Regulation, institute a series of pilot studies for these characteristics to be completed by the Member States for the 1998 reference year at the latest. These pilot studies will be carried out in order to assess the feasibility of collecting the data necessary for the compilation of results for these characteristics, taking into account the benefits of the availability of the data in relation to the cost of collection and the burden on business. The Commission will inform the Council of the possibilities of compiling statistics for the characteristics and will submit a recommendation on the addition of some or all of these characteristics to the lists in Section 4.

Section 10

Transitional period

For the purposes of the detailed module defined in this Annex, the transitional period will not extend more than four years beyond the first reference years for the compilation of the statistics indicated in Section 5.

ANNEX 3

A DETAILED MODULE FOR STRUCTURAL STATISTICS ON DISTRIBUTIVE TRADES

Section 1

Aims

The aim of this Annex is to establish a common framework for the collection, compilation, transmission and evaluation of Community statistics on the structure, activity, competitiveness and performance of the distributive trade sector.

Section 2

Scope

The statistics to be compiled relate to the domains referred to in Article 2 (i), (ii), (iii) and (vi) of this Regulation, in particular to:

— the structure of the distributive trade network and its evolution,

— distributive activity and forms of selling, as well as patterns of supply and sale.

Section 3

Coverage

1. The statistics are to be compiled for all activities within the coverage of Section G of NACE REV. 1. This sector covers the activities of wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods. Enterprise statistics refer to the population of all enterprises whose main activity is classified in Section G.

2. If the total amount of the turnover and the number of persons employed in a division of NACE REV. 1 Section G normally represent, in a Member State, less than 1 % of the Community total, the information laid down in this Annex which is not in Annex 1 need not be collected for the purposes of the Regulation.

3. If necessary for Community policy requirements, the Commission may, in accordance with the procedure laid down in Article 13 of this Regulation, request ad hoc collection of the data referred to in paragraph 2.

Section 4

Characteristics

1. The lists of characteristics and statistics set out below indicate, where relevant, the type of statistical unit for which the statistics are to be compiled and whether they are to be compiled with a yearly or multi-yearly frequency. The statistics and characteristics in italics are also included in the common module lists.

2. Yearly demographic statistics:

Code	Title	Comment
	Demographic data	
11 11 0	*Number of enterprises*	
11 21 0	*Number of local units*	

3. Enterprise characteristics for which yearly statistics are to be compiled: 58/97

Code	Title	Comment
	Accounting data	
12 11 0	*Turnover*	
12 12 0	*Production value*	
12 13 0	Gross margin on goods for resale	
12 14 0	*Value-added at basic prices*	*Optional*
12 15 0	*Value-added at factor costs*	
12 17 0	Gross operating surplus	
13 11 0	*Total purchases of goods and services*	
13 12 0	*Purchases of goods and services for resale in the same condition as received*	
13 21 0	Change in stocks of goods and services	
13 21 1	Change in stocks of goods and services purchased for resale in the same condition as received	
13 31 0	*Personnel costs*	
13 32 0	Wages and salaries	
	Data relating to the capital account	
15 11 0	*Gross investment in tangible goods*	
15 12 0	Gross investment in land	
15 13 0	Gross investment in existing buildings and structures	
15 14 0	Gross investment in construction and alteration of buildings	
15 15 0	Gross investment in machinery and equipment	
15 21 0	Sales of tangible investment goods	
15 31 0	Value of tangible goods acquired through financial leasing	

Code	Title	Comment
	Data on employment	
16 11 0	*Number of persons employed*	
16 13 0	*Number of employees*	
16 13 1	Number of part-time employees	
	Breakdown of turnover by type of activity	
18 10 0	Turnover from agriculture, forestry, fishing and industrial activities	
18 13 0	Turnover from trading activities of purchase and resale	
18 14 0	Turnover from intermediary activities (agents)	
18 15 0	Turnover from service activities	

4. Enterprise characteristics for which multi-yearly statistics are to be compiled:

Code	Title	Comment
	Information on operating costs other than personnel costs	
13 41 0	Operating costs linked to buildings and equipment	Optional
13 42 0	Cost of selling	Optional
13 43 0	Other operating costs	Optional
	Information on forms of trading by enterprises	Division 52 only
17 32 0	Number of retail stores	
17 33 0	Category of sales space for retail stores engaged in retail trade	
17 34 0	Number of fixed market stands and/or stalls	
	Breakdown of turnover by product type	
18 21 0	Breakdown of turnover by product (according to Section G of CPA)	

Code	Title	Comment
	Information on types of supplier and types of customer	
	Percentage share of turnover by customer type, specifically:	Division 51 only
25 11 1	Resale traders: retail traders	Optional
25 11 2	Professional users (wholesalers, others)	Optional
25 11 3	Final consumers (retail trade activity)	Optional
	Percentage share of purchases by type of supplier, specifically:	Division 52 uniquement
25 21 1	Wholesalers, purchasing groups	Optional
25 21 2	Producers	Optional

5. Characteristics for which yearly regional statistics are to be compiled:

Code	Title	Comment
13 32 0	*Wages and salaries*	
15 11 0	*Gross investment in tangible goods*	*Optional*
16 11 0	*Number of persons employed*	

6. Characteristics for which multi-yearly regional statistics are to be compiled:

Code	Title	Comment
	Accounting data	
12 11 0	Turnover	Divisions 50 and 52 only
	Information on forms of trading by enterprises	
17 33 1	Sales space	Division 52 only

7. Pilot studies are to be conducted for the characteristics listed in Section 9.

Section 5

First reference year

1. The first reference year for which yearly statistics are to be compiled is the calendar year 1995. The first reference years for the statistics to be compiled with a multi-yearly frequency are specified below for each of the divisions of NACE REV. 1 for which the data are to be collected and for the multi-yearly regional statistics:

Division 52	1997
Division 51:	1998
Regional statistics:	1999
Division 50:	2000

2. The multi-yearly frequency is five years.

Section 6

Report on the quality of statistics

For each key characteristic Member States will indicate the degree of precision by reference to a confidence level of 95% which the Commission will include in the report provided for in Article 14 of this Regulation, taking account of the application in each Member State of that Article. The key characteristics are to be determined by the Commission in accordance with the procedure laid down in Article 13 of this Regulation.

Section 7

Production of results

1. In order that Community aggregates may be compiled, Member States are to produce component national results broken down to the classes of NACE REV. 1.

2. Some results are also to be broken down into size classes for each NACE REV. 1 group.

3. The regional statistics are simultaneously to be broken down to NACE REV. 1 3-digit level (group) and level II of the nomenclature of territorial units (NUTS).

4. The coverage of regional statistics to be compiled on a multi-yearly basis corresponds to the population of all local units whose main activity is classified in Section G. However, it may be limited to the local units dependent on enterprises classified in Section G of NACE REV. 1 if such a population covers more than 95 % of the total coverage. This ratio is to be calculated using the employment characteristic available in the business register.

Section 8

Transmission of results

1. The results are to be transmitted within 18 months of the end of the calendar year of the reference period.

2. Preliminary national results or estimates are to be transmitted within 10 months of the end of the calendar year of the reference period for the enterprise statistics compiled for the characteristics listed below:

   12 11 0 (Turnover)

   16 11 0 (Number of persons employed).

These preliminary results are to be broken down to NACE REV. 1 3-digit level (group). 58/97

Section 9

Reports and pilot studies

Member States will provide the Commission with a report relating to the availability of the necessary data for the compilation of results for the following characteristics:

Code	Title	Comment
12 18 0	Financial surplus	Legal persons only
13 41 0	Operating costs linked to buildings and equipment	
13 42 0	Cost of selling	
13 43 0	Other operating costs	
14 11 0	Turnover from intra-Community deliveries of goods and services	
14 12 0	Turnover from extra-Community exports of goods and services	
14 21 0	Intra-Community acquisitions of goods and services	
14 22 0	Extra-Community imports of goods and services	
15 11 0	Gross investment in tangible goods	For regional statistics only
15 41 0	Acquisitions of intangible fixed assets	
17 11 0	Number of enterprises having an association or cooperation agreement with other enterprises	
17 31 0	Information on forms of trading by enterprises	Division 52 only
25 11 1	Resale traders: retail traders	
25 11 2	Professional users (wholesalers, others)	
25 11 3	Final consumers (retail trade activity)	
25 21 1	Wholesalers, purchasing groups	
25 21 2	Producers	

The Commission will, in accordance with the procedure laid down in Article 13 of this Regulation, institute a series of pilot studies for these characteristics to be completed by the Member States for the 1998 reference year at the latest. These pilot studies will be carried out in order to assess the feasibility of collecting the data necessary for the compilation of results for these characteristics, taking into account the benefits of the availability of the data in relation to the cost of collection and the burden on business. The Commission will inform the Council of the possibilities of compiling statistics for these characteristics and will submit a recommendation on the addition of some or all of these characteristics to the lists in Section 4.

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Section 10

Transitional period

For the purposes of the detailed module defined in this Annex, the transitional period will not extend more than four years beyond the first reference years for the compilation of the statistics indicated in Section 5.

ANNEX 4

A DETAILED MODULE FOR STRUCTURAL STATISTICS IN CONSTRUCTION

Section 1

Aims

The aim of this Annex is to establish a common framework for the collection, compilation, transmission and evaluation of Community statistics on the structure, activity, competitiveness and performance of the construction sector.

Section 2

Scope

The statistics to be compiled relate to the domains referred to in Article 2 (i), (ii), (iii), (iv) and (v) of this Regulation, in particular to:

— a central list of statistics for a detailed analysis of the structure, activity, performance and competitiveness of construction activities,

— a further list of statistics for the study of special subjects.

Section 3

Coverage

1. The statistics are to be compiled for all activities classified within the coverage of Section F of NACE REV. 1. Enterprise statistics will relate to the population of all enterprises classified according to their main activity in Section F.

2. If the total amount of the turnover and the number of persons employed in a division of NACE REV. 1 Section F normally represent, in a Member State, less than 1 % of the European Community total, the information laid down in this Annex which is not in Annex 1 need not be collected for the purposes of this Regulation.

3. If necessary for Community policy requirements, the Commission may, in accordance with the procedure laid down in Article 13 of this Regulation, request ad hoc collection of the data referred to in paragraph 2.

Section 4

Characteristics

1. The lists of characteristics and statistics set out below indicate, where relevant, the type of statistical unit for which the statistics are to be compiled and whether they are to be compiled with a yearly or multi-yearly frequency. The statistics and characteristics in italics are also included in the lists in the common module.

2. Yearly demographic statistics: 58/97

Code	Title	Comment
11 11 0	*Number of enterprises*	
11 12 0	Number of births of enterprises	
11 13 0	Number of deaths of enterprises	
11 21 0	*Number of local units*	

3. Enterprise characteristics for which yearly statistics are to be compiled:

Code	Title	Comment
12 11 0	*Turnover*	
12 12 0	*Production value*	
12 13 0	Gross margin on goods for resale	Groups 451 and 452 – optional
12 14 0	*Value-added at basic prices*	*Optional*
12 15 0	*Value-added at factor cost*	
12 17 0	Gross operating surplus	
13 11 0	*Total purchases of goods and services*	
13 12 0	*Purchases of goods and services for resale in the same condition as received*	*Groups 451 and 452 – optional*
13 13 1	Payments for agency workers	
13 21 3	Change in stocks of finished products and work in progress manufactured by the unit	
13 32 0	Wages and salaries	
13 33 0	Social security costs	
13 41 1	Payments for long-term rental and operational leasing of goods	
15 12 0	Gross investment in land	
15 13 0	Gross investment in existing buildings and structures	
15 14 0	Gross investment in construction and alteration of buildings	
15 15 0	Gross investment in machinery and equipment	

Code	Title	Comment
15 21 0	*Sales of tangible investment goods*	
15 31 0	*Value of tangible goods acquired through financial leasing*	
16 11 0	*Number of persons employed*	
16 13 0	*Number of employees*	
16 14 0	Number of employees in full-time equivalent units	
16 15 0	Number of hours worked by employees	
18 11 0	Turnover from the principal activity at the NACE REV. 1 4-digit level	
18 12 1	Turnover from industrial activities excluding construction	
18 12 2	Turnover from construction activities	
18 15 0	Turnover from service activities	
18 16 0	Turnover from trading and intermediary activities	
18 31 0	Turnover from building	Only groups 451 and 452
18 32 0	Turnover from civil engineering	Only groups 451 and 452
20 11 0	Purchases of energy products (in value)	
22 11 0	Total intramural R& D expenditure	
22 12 0	Total number of R& D personnel	

4. Enterprise characteristics for which multi-yearly statistics are to be compiled:

Code	Title	Comment
15 42 0	Gross investment in concessions, patents, licences, trade marks and similar rights	Optional
15 44 1	Investment in purchased software	

Code	Title	Comment
15 44 2	Investment in software produced by the unit	Optional
16 13 1	Number of part-time employees	
16 13 2	Number of apprentices	
20 21 0	Purchases of hard coal (in value)	Optional
20 22 0	Purchases of coke (in value)	Optional
20 23 0	Purchases of patent fuels (in value)	Optional
20 24 0	Purchases of gas oil (in value)	Optional
20 25 0	Purchases of heavy fuel oil (in value)	Optional
20 26 0	Purchases of other petroleum products (in value)	Optional
20 27 0	Purchases of natural gas (in value)	Optional
20 28 0	Purchases of derived gas (in value)	Optional
20 29 0	Purchases of renewable energy sources (in value)	Optional
20 30 0	Purchases of heat (in value)	Optional
20 31 0	Purchases of electricity (in value)	Optional
23 11 0	Payments to subcontractors	
23 12 0	Income from subcontracting	

5. Characteristics for which yearly regional statistics are to be compiled:

Code	Title	Comment
13 32 0	*Wages and salaries*	
15 11 0	*Gross investment in tangible goods*	*Optional*
16 11 0	*Number of persons employed*	

6. Kind-of-activity unit characteristics for which yearly statistics are to be compiled:

Code	Title	Comment
12 11 0	Turnover	
12 12 0	Production value	
13 32 0	Wages and salaries	
15 11 0	Gross investment in tangible goods	
16 11 0	Number of persons employed	

7. Pilot studies are to be conducted for the characteristics listed in Section 9. 58/97

Section 5

First reference year

1. The first reference year for which yearly statistics are to be compiled is the calendar year 1995. The first reference years for the statistics to be compiled with a multi-yearly frequency are specified below for the codes under which the characteristics are listed.

Calendar year 1997	Codes	20 21 0 to 20 31 0 15 42 0, 15 44 1 and 15 44 2
Calendar year 1998	Codes	16 13 1 and 16 13 2
Calendar year 1999	Codes	23 11 0 and 23 12 0

2. Multi-yearly statistics are to be compiled at least every five years.

Section 6

Report on the quality of statistics

For each key characteristic Member States will indicate the degree of precision by reference to a confidence level of 95% which the Commission will include in the report provided for in Article 14 of this Regulation, taking account of the application in each Member State of that Article. The key characteristics are to be established by the Commission in accordance with the procedure laid down in Article 13 of this Regulation.

Section 7

Production of results

1. The results for the statistics, except for characteristics 22 11 0, 22 12 0, 15 42 0, 15 44 1 and 15 44 2, are to be broken down to NACE REV. 1 4-digit level (class).

   The results for characteristics 15 42 0, 15 44 1 and 15 44 2 are to be broken down to NACE REV. 1 3-digit level (group).

   The results for characteristics 22 11 0 and 22 12 0 are to be broken down to NACE REV. 1 2-digit level (division).

2. Some results are also to be broken down into size classes and to NACE REV. 1 3-digit level (group).

3. Some results are also to be broken down between public and private sector enterprises and to NACE REV. 1 3-digit level (group).

4. The results for the statistics compiled from kind-of-activity units are to be broken down to NACE REV. 1 4-digit level (class).

5. The results for the regional statistics are to be broken down to NACE REV. 1 2-digit level (divisions) and level II of the nomenclature of territorial units (NUTS).

Section 8

Transmission of results

The results are to be transmitted within 18 months of the end of the calendar year of the reference period.

Preliminary national results or estimates are transmitted within 10 months of the end of the calendar year of the reference period for the enterprise statistics compiled for the characteristics listed below:

Codes	11 11 0	(Number of enterprises)
	12 11 0	(Turnover)
	12 12 0	(Production value)
	13 11 0	(Total purchases of goods and services)
	13 32 0	(Wages and salaries)
	15 11 0	(Gross investment in tangible goods)
	16 11 0	(Number of persons employed)

These preliminary results are to be broken down to NAVE REV. 1 3-digit level (group).

Section 9

Reports and pilot studies

Member States will provide the Commission with a report relating to the availability of the necessary data for the compilation of results for the following characteristics:

Code	Title	Comment
12 16 0	Income from ordinary activities	Legal persons only
12 18 0	*Financial surplus*	*Legal persons only*
12 19 0	Gross ordinary surplus	Legal persons only
12 20 0	Profit or loss for the year	Legal persons only
14 11 0	*Turnover from intra-Community deliveries of goods and services*	
14 12 0	*Turnover from extra-Community exports of goods and services*	
14 21 0	*Intra-Community acquisitions of goods and services*	
14 22 0	*Extra-Community imports of goods and services*	
15 42 0	Gross investment in concessions, patents, licences, trade marks and similar rights	
15 43 0	Marketing expenditure	
15 44 2	Investment in software produced by the unit	

Code	Title	Comment
15 61 0	Purchases of shares and participating interests	Legal persons only
15 62 0	Sales of shares and participating interests	Legal persons only

The Commission will, in accordance with the procedure laid down in Article 13 of this Regulation, adopt a series of pilot studies for these characteristics to be completed by the Member States for the 1998 reference year at the latest. These pilot studies will be carried out in order to assess the feasibility of collecting the data necessary for the compilation of results for these characteristics, taking into account the advantages of the availability of the data compared to the cost of collection and the burden on the enterprises. The Commission will inform the Council of the possibilities of compiling statistics for these characteristics and will submit a recommendation on the addition of some or all of these characteristics to the lists in Section 4.

Section 10

Transitional period

For the purposes of the detailed module defined in this Annex, the transitional period will not extend more than four years beyond the first reference years for the compilation of the statistics indicated in Section 5.

ANNEX 5

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A DETAILED MODULE FOR STRUCTURAL STATISTICS IN INSURANCE

Section 1

Aims

The aim of this Annex is to establish a common framework for the collection, compilation, transmission and evaluation of Community statistics on the structure, activity, competitiveness and performance of insurance services. This module includes a detailed list of characteristics on which statistics shall be compiled in order to improve knowledge of the national, Community and international development of the insurance sector.

Section 2

Scope

The statistics to be compiled shall relate to the domains referred to in points (i), (ii) and (iii) of Article 2 of this Regulation, and in particular to:

1. the detailed analysis of the structure, activity, competitiveness and performance of insurance enterprises;
2. the development and distribution of total business and business per product, customer patterns, international activities, employment, investments, capital and reserves and technical provisions.

Section 3

Coverage

1. Such statistics shall be compiled for all activities within the scope of NACE Rev. 1 division 66 except for class 66.02.
2. The compilation of statistics shall cover the following enterprises:
   - non-life insurance enterprises: all those referred to in Article 2(1)(a) of Directive 91/674/EEC ([1]),
   - life assurance enterprises: all those referred to in Article 2(1)(b) of Directive 91/674/EEC,
   - specialist reinsurance enterprises: all those referred to in Article 2(1)(c) of Directive 91/674/EEC,
   - Lloyd's underwriters: all those referred to in Article 4 of Directive 91/674/EEC,
   - composite insurance enterprises: all those carrying out life and non-life insurance business.
3. In addition, branches of insurance enterprises referred to under Title III of Directives 73/239/EEC ([2]) and 79/267/EEC ([3]), and whose activity falls within one of the NACE Rev. 1 classes referred to in paragraph 1 shall be assimilated to the corresponding enterprises as defined in paragraph 2.

([1]) OJ L 374, 31. 12. 1991, p. 7.
([2]) OJ L 228, 16. 8. 1973, p. 3.
([3]) OJ L 63, 13. 3. 1979, p. 1.

4. For the purposes of the harmonised Community statistics, Member States shall be free to exclude the enterprises mentioned in Article 3 of Directive 73/239/EEC and in Article 2(2) and (3) and Articles 3 and 4 of Directive 79/267/EEC. 410/98

Section 4

Characteristics

1. The characteristics and statistics presented in list A referred to in paragraph 3 and list B referred to in paragraph 4 shall be compiled in accordance with Section 5. When characteristics are derived directly from the annual accounts, accounting years ending within a reference year shall be assimilated to the said reference year.

2. In the lists A and B, characteristics relating to life insurance enterprises are identified by the number 1, those relating to non-life insurance enterprises by the number 2, those relating to composite insurance enterprises by the number 3, those relating to specialist reinsurance enterprises by the number 4, those relating to the life insurance business of composite insurance enterprises by the number 5 and those relating to the non-life insurance business (including acceptances in reinsurance) of composite insurance enterprises by the number 6.

3. List A includes the following information:

   (i) characteristics listed in Article 6 of Directive 91/674/EEC concerning life, non-life, composite and specialist reinsurance, enterprises: asset side of the balance sheet: items C I (showing land and buildings occupied by an insurance enterprise for its own activities separately), C II, C II 1 + C II 3 as an aggregate, C II 2 + C II 4 as an aggregate, C III, C III 1, C III 2, C III 3, C III 4, C III 5, C III 6 + C III 7 as an aggregate, C IV, D; liability side of the balance sheet: items A, A I, A II + A III + A IV as an aggregate, B, C 1 a (separately for the life and non-life business of composite enterprises), C 2 a (separately for the life and non-life business of composite enterprises), C 3 a (separately for the life and non-life business of composite enterprises), C 4 a, C 5, C 6 a, D a, G III (without separation of convertible loans), G IV;

   (ii) characteristics listed in Article 34, Part I, of Directive 91/674/EEC concerning non-life and specialist reinsurance enterprises and the non-life business of composite insurance enterprises: items 1 a, 1 b, 1 c, 1 d, 2, 4 a aa, 4 a bb, 4 b aa, 4 b bb, 7 (gross amount), 7 d, 9, 10 (separately for the gross and net amount);

(iii) characteristics listed in Article 34, Part II, of Directive 91/674/EEC concerning life insurance enterprises and the life business of composite insurance enterprises: items 1 a, 1 b, 1 c (the gross amount and the reinsurers' share separately), 2, 3, 5 a aa, 5 a bb, 5 b aa, 5 b bb, 6 a aa, 6 a bb, 8 (gross amount), 8 d, 9, 10, 12, 13 (the gross and net amount separately); 410/98

(iv) characteristics listed in Article 34, Part III, of Directive 91/674/EEC concerning life, non-life, composite and specialist reinsurance enterprises: items 3, 4 (only for life and composite enterprises), 5, 6 (only for non-life, composite and specialist reinsurance enterprises), 7, 8, 9 + 14 + 15 as an aggregate, 10 (before tax), 13, 16;

(v) characteristics referred to in Article 63 of Directive 91/674/EEC:

— concerning life and non-life insurance enterprises and life and non-life business of composite insurance enterprises: gross premiums written in direct business by (sub)categories of the CPA (5-digit level and subcategories 66.03.21, 66.03.22),

— concerning non-life insurance enterprises and non-life business of composite insurance enterprises: gross claims incurred, direct business, gross operating expenses, direct business and reinsurance balance, direct business, all variables by (sub)categories of the CPA (5-digit level and subcategories 06.03.21, 66.03.22),

— concerning life insurance enterprises and life business of composite insurance enterprises: gross direct premiums written with the breakdown as shown in number II, item 1;

(vi) characteristics referred to in Article 64 of Directive 91/674/EEC concerning life, non-life, composite and specialist reinsurance enterprises: commissions for direct insurance business (excluding specialist reinsurance enterprises) and total insurance business;

(vii) additional characteristics listed below:

Code	Title	Enterprises/ business concerned
	Structural data	
11 11 0	Number of enterprises	(1, 2, 3, 4)
11 11 1	Number of enterprises broken down by legal status	(1, 2, 3, 4)

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Code	Title	Enterprises/ business concerned
11 11 2	Number of enterprises broken down by size class of gross premiums written	(1, 2, 3)
11 11 3	Number of enterprises broken down by size class of gross technical provisions	(1)
11 11 5	Number of enterprises broken down by country of residence of the parent enterprise	(1, 2, 3, 4)
11 41 0	Total number and location of branches in other countries	(1, 2, 3)
	Accounting data/technical part of the profit and loss account	
32 11 4	Gross premiums written broken down by legal status	(1, 2, 4, 5, 6)
32 11 5	Gross direct premiums written broken down according to the country of residence of the parent enterprise	(1, 2, 5, 6)
32 11 6	Gross reinsurance premiums accepted, written premiums broken down according to the country of residence of the parent enterprise	(1, 2, 4, 6)
32 18 2	Reinsurers' share of gross premiums written broken down according to the country of residence of the parent enterprise	(1, 2, 4, 5, 6)
32 16 0	Other items in the technical account, gross amount	(1, 2, 4, 5, 6)
32 18 0	Reinsurance balance	(1, 2, 4, 5, 6)
32 18 8	Reinsurers' share of the gross amount of other items in the technical account	(1, 2, 4, 5, 6)
	Accounting data/non-technical part of the profit and loss account	
32 19 0	Sub-total II (net balance of the technical account)	(3)

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Code	Title	Enterprises/ business concerned
	Additional data relating to the profit and loss account	
32 61 4	External expenses on goods and services	(1, 2, 3, 4)
13 31 0	Personnel costs	(1, 2, 3, 4)
32 61 5	External and internal claims management expenses	(1, 2, 4, 5, 6)
32 61 6	Acquisition costs	(1, 2, 4, 5, 6)
32 61 7	Administrative expenses	(1, 2, 4, 5, 6)
32 61 8	Gross other technical charges	(1, 2, 4, 5, 6)
32 61 9	Investment management charges	(1, 2, 4, 5, 6)
32 71 1	Income from participating interests	(1, 2, 4, 5, 6)
32 71 3	Income from land and buildings	(1, 2, 4, 5, 6)
32 71 4	Income from other investments	(1, 2, 4, 5, 6)
32 71 5	Value re-adjustments on investments	(1, 2, 4, 5, 6)
32 71 6	Gains on the realisations of investments	(1, 2, 4, 5, 6)
32 72 1	Investment management charges, including interest	(1, 2, 4, 5, 6)
32 72 2	Value adjustments on investments	(1, 2, 4, 5, 6)
32 72 3	Losses on the realisations of investments	(1, 2, 4, 5, 6)
	Data by product by (sub)categories of the CPA	
33 12 1	Reinsurers' share of gross direct premiums written (5-digit-level, subcategories 66.03.21, 66.03.22)	(1, 2, 5, 6)

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Code	Title	Enterprises/ business concerned
	Data on internationalisation (geographical breakdown of the business written under the right of establishment)	
34 31 1	Gross direct premiums written by CPA category (5-digit-level) and by Member State	(1, 2, 5, 6)
	Data on internationalisation (geographical breakdown of the business written under the right of freedom to provide services)	
34 32 1	Gross direct premiums written by CPA category (5-digit-level) and by Member State	(1, 2, 5, 6)
	Data on employment	
16 11 0	Number of persons employed	(1, 2, 3, 4)
	Data on the balance sheet (assets/liabilities)	
36 30 0	Balance sheet total	(1, 2, 3, 4)
37 33 1	Gross provisions for outstanding claims, related to direct business	(2, 6)
37 30 1	Total net technical provisions	(1, 2, 3, 4)

4. List B includes the following information:

   (i) characteristics listed in Article 34, Part I, of Directive 91/674/EEC concerning non-life and specialist reinsurance enterprises and the non-life business of composite insurance enterprises: items 3, 5, 6, 8;

   (ii) characteristics listed in Article 34, Part II, of Directive 91/674/EEC concerning life insurance enterprises and the life business of composite insurance enterprises: items 4, 6 b, 7, 11;

(iii) characteristics referred to in Article 63 of Directive 91/674/EEC concerning life and non-life insurance enterprises and life and non-life business of composite insurance enterprises: geographical breakdown of gross direct premiums written in the Member State of the enterprise's head office, other Member States, other EEA countries, Switzerland the USA, Japan or third countries; 410/98

(iv) additional characteristics listed below:

Code	Title	Enterprises/ business concerned	Com-ments
	Accounting data/technical part of the profit and loss account		
32 13 2	Gross payments in respect of claims incurred in the current accounting year	(2, 4, 6)	
	International activities (in general)		
34 12 0	Geographical breakdown of gross reinsurance premiums accepted, premiums written	(1, 2, 4, 5, 6)	
34 13 0	Geographical breakdown of reinsurers' share of gross premiums written	(1, 2, 4, 5, 6)	
	Data on the balance sheet (assets/liabilities)		
36 11 2	Land and buildings (current value)	(1, 2, 3, 4)	
36 12 3	Investments in affiliated enterprises and participating interests (current value)	(1, 2, 3, 4)	
36 13 8	Other financial investments (current value)	(1, 2, 3, 4)	
36 21 0	Investments for the benefit of life-assurance policyholders who bear the investment risk – land and buildings	(1, 3)	

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Code	Title	Enterprises/ business concerned	Com-ments
36 22 0	Investments for the benefit of life-assurance policyholders who bear the investment risk – other financial investments	(1, 3)	
37 10 1	Total capital and reserves, broken down by legal status	(1, 2, 3, 4)	
37 33 3	Gross provision for outstanding claims related to direct business, by (sub)category of the CPA (5-digit level) and subcategories 66.03.21, 66.03.22	(2, 6)	
	Residual data		
39 10 0	Number of contracts outstanding at the end of the accounting year, relating to direct business for all individual life insurance contracts and for the following (sub)categories of the CPA: 66.01.1, 66.03.1, 66.03.4 and 66.03.5	(1, 2, 5, 6)	
39 20 0	Number of insured persons at the end of the accounting year, relating to direct business for all group life insurance contracts and for the following subcategories of the CPA: 66.03.1	(1, 2, 5, 6)	
39 30 0	Number of insured vehicles at the end of the accounting year, relating to direct business, for the following subcategories of the CPA: 66.03.2	(2, 6)	Op-tional

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Code	Title	Enterprises/ business concerned	Comments
39 40 0	Gross insured sum at the end of the accounting year, relating to direct business, for the following subcategories of the CPA: 66.01.1 and 66.01.4	(1, 5)	Optional
39 50 0	Number of claims incurred during the accounting year, relating to direct business, for the following subcategory of the CPA: 66.03.2	(2, 6)	Optional

Section 5

First reference year

The first reference year for which annual statistics shall be compiled is the 1996 calendar year for the characteristics and statistics of list A and the 2000 calendar year for the characteristics and statistics of list B.

Section 6

Production of results

The results are to be broken down to the NACE Rev. 1, 4-digit level (classes).

Section 7

Transmission of results

The results shall be transmitted within 12 months from the end of the reference year for the enterprises referred to in Section 3, except specialist reinsurance enterprises, for which the results shall be transmitted within 18 months from the end of the reference period.

Section 8

Insurance Committee

The Commission shall inform the Insurance Committee set up under Directive 91/675/EEC ([1]) about the implementation of this module and about all such measures for adjustment to economic and technical developments concerning the collection and statistical processing of data and the processing and the transmission of results, which it adopts in accordance with Article 13 of this Regulation.

([1]) OJ L 374, 31. 12. 1991, p. 32.

Section 9

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Transit period

For the purposes of this detailed module, the transition period shall not exceed three years from the beginning of the first reference years for the compilation of the statistics indicated in Section 5.