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►B REGULATION (EC) No 295/2008 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of 11 March 2008

concerning structural business statistics

(recast)

(Text with EEA relevance)

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REGULATION (EC) No 295/2008 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

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(recast)

(Text with EEA relevance)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 285(1) thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Economic and Social Committee ([1]),

Acting in accordance with the procedure laid down in Article 251 of the Treaty ([2]),

Whereas:

(1) Council Regulation (EC, Euratom) No 58/97 of 20 December 1996 concerning structural business statistics ([3]) has been significantly amended on several occasions ([4]). Now that new amendments are being made to that Regulation, it is desirable, for reasons of clarity and rationalisation, that the provisions in question should be recast.

(2) Regulation (EC, Euratom) No 58/97 established 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.

(3) Decision No 2367/2002/EC of the European Parliament and the Council of 16 December 2002 on the Community statistical programme 2003 to 2007 ([5]) adopted the programme to be guided by the principal Community policy priorities of economic and monetary union, European Union enlargement and competitiveness, regional policy, sustainable development and the social agenda. Statistics on the economic activity of enterprises form an essential part of this programme.

(4) This Regulation should provide for the continuation of existing statistical support for decisions in current policy areas and to satisfy the additional requirements arising from new Community policy initiatives, and from the ongoing review of statistical priorities and of the relevance of the statistics produced, with a view to making best use of available resources and minimising response burdens. Special attention should be paid to the impact on business caused by Community energy and environmental policies, such as those embodied by the REACH Regulation (EC) No 1907/2006 ([6]). Cooperation and the exchange of best practices

([1]) OJ C 318, 23.12.2006, p. 78.
([2]) Opinion of the European Parliament of 29 March 2007 (OJ C 27 E, 31.1.2008, p. 139) and Council Decision of 14 February 2008.
([3]) OJ L 14, 17.1.1997, p. 1. Regulation as last amended by Regulation (EC) No 1893/2006 of the European Parliament and of the Council (OJ L 393, 30.12.2006, p. 1).
([4]) See Annex X.
([5]) OJ L 358, 31.12.2002, p. 1. Decision as amended by Decision No 787/2004/EC (OJ L 138, 30.4.2004, p. 12).
([6]) Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) and establishing a European Chemicals Agency (OJ L 396, 30.12.2006, p. 1; corrected by OJ L 136, 29.5.2007, p. 3). Regulation as amended by Council Regulation (EC) No 1354/2007 (OJ L 304, 22.11.2007, p. 1).

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between national statistical institutes should be encouraged in order to ensure a more efficient use of administrative data sources.

(5) There is an increasing need for data on services, in particular business services. Statistics are needed for the economic analysis and policy formulation on what is the most dynamic sector of modern economies, especially in terms of its potential for growth and employment creation. The Lisbon European Council meeting of 23 and 24 March 2000 highlighted the importance of services. The measurement of turnover broken down to detailed service products is a necessary prerequisite for a true understanding of the services' role in the economy. The Stockholm European Council meeting of 23 and 24 March 2001 concluded that the creation of effectively functioning internal markets for services is one of Europe's highest priorities. Statistics by detailed service products on cross-border trade are essential for monitoring the functioning of internal markets for services, evaluating the competitiveness of services and assessing the impact of barriers on trade in services.

(6) There is a need for data on business demography, particularly since they are an element of the structural indicators established for monitoring the achievements concerning the goals set by the Lisbon Strategy. In addition, harmonised data on business demography and on its impact on employment are necessary to substantiate policy recommendations for the support of entrepreneurship.

(7) There is also a need for a flexible tool within the statistical framework which can bring about a quick and timely response to emerging user needs resulting from the increasingly dynamic, innovative and complex characteristics of the knowledge-based economy. Linking such ad hoc data collections with the ongoing collection of data on structural business statistics would bring added value to the information gathered in both surveys and could reduce the total burden on respondents by avoiding the duplication of data collection.

(8) It is necessary to provide for a procedure for the adoption of measures for the implementation of this Regulation in order to enable the rules for the collection and statistical processing of data and for the processing and transmission of the results to be clarified further.

(9) The measures necessary for the implementation of this Regulation should be adopted in accordance with Council Decision 1999/468/EC of 28 June 1999 laying down the procedures for the exercise of implementing powers conferred on the Commission ([1]).

(10) In particular, the Commission should be empowered to: update the list of characteristics in the Annexes; establish the frequency of the compilation of the statistics, the rules for flagging data as contributions to European totals only (CETO), the first reference year for the compilation of the results, and the breakdown of results, in particular the classifications to be used and the combination of the size classes; update the periods of time for the transmission of data; adapt the breakdown of activities and products to amendments or revisions of the statistical classification of economic activities in the European Community (NACE) and classification of products by activity (CPA); adopt measures on the basis of the evaluation of pilot studies; change the lower limit for the reference population in Annex VIII; and establish criteria for the evaluation of quality. Since those measures are of general scope and are designed to amend non-

([1]) OJ L 184, 17.7.1999, p. 23. Decision as amended by Decision 2006/512/EC (OJ L 200, 22.7.2006, p. 11).

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essential elements of this Regulation, *inter alia*, by supplementing it with new non-essential elements, they must be adopted in accordance with the regulatory procedure with scrutiny provided for in Article 5a of Decision 1999/468/EC.

(11) Since the objective of this Regulation, namely to provide harmonised data on the structure, activity, competitiveness and performance of businesses in the Community, cannot be sufficiently achieved by the Member States and can therefore be better achieved at Community level, the Community may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty. 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,

HAVE ADOPTED THIS REGULATION:

Article 1

Subject matter

This Regulation establishes 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.

The purpose of the compilation of statistics shall be, in particular, to analyse:

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

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

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

(d) business conduct;

(e) small and medium-sized enterprises; and

(f) specific characteristics of enterprises related to particular breakdown of activities.

Article 2

Scope

1. This Regulation shall cover all market activities in Sections B to N and P to S of the common statistical classification of economic activities in the European Community as established by Regulation (EC) No 1893/2006 (hereinafter referred to as NACE Rev. 2).

2. Statistical units of the types listed in Section I of the Annex to 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 [1] 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 is specified in the Annexes to this Regulation.

[1] OJ L 76, 30.3.1993, p. 1. Regulation as last amended by Regulation (EC) No 1882/2003 of the European Parliament and of the Council (OJ L 284, 31.10.2003, p. 1).

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Article 3

Modules

1. The statistics to be compiled for the areas referred to in Article 1 shall be grouped as modules.

2. The modules in this Regulation shall be:

(a) a common module for annual structural statistics, as defined in Annex I;

(b) a detailed module for structural statistics in industry, as defined in Annex II;

(c) a detailed module for structural statistics in trade, as defined in Annex III;

(d) a detailed module for structural statistics in construction, as defined in Annex IV;

(e) a detailed module for structural statistics in insurance, as defined in Annex V;

(f) a detailed module for structural statistics on credit institutions, as defined in Annex VI;

(g) a detailed module for structural statistics on pension funds, as defined in Annex VII;

(h) a detailed module for structural statistics on business services, as defined in Annex VIII;

(i) a detailed module for structural statistics on business demography, as defined in Annex IX;

(j) a flexible module for the conduct of a specific and limited ad hoc data collection of enterprise characteristics.

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

(a) the activities for which the statistics are to be compiled, drawn from the coverage indicated in Article 2(1);

(b) 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 2(2);

(c) lists of characteristics for which statistics are to be compiled for the areas referred to in Article 1 and the reference periods for those characteristics;

(d) the frequency of the compilation of the statistics, which shall be annual or multiannual. If multiannual, compilation shall take place at least once every 10 years;

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

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

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

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

4. The use of the flexible module referred to in paragraph 2(j) shall be planned in close cooperation with Member States. Its scope, list of characteristics, reference period, activities to be covered and quality requirements shall be decided by the Commission in accordance with the regulatory procedure referred to in Article 12(2) at least 12 months before the beginning of the reference period. The Commission shall also specify the need for the information and the impact of the data

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collection in respect of the burden on businesses and the costs to the Member States.

In order to limit the burden on businesses and the costs to the Member States, the size of the data collection shall be restricted to a maximum of 20 enterprise characteristics or questions, to a maximum of 25 000 respondent enterprises across the European Union, and to a maximum average individual respondent input of 1,5 hours. Ad hoc data collection shall include a representative number of Member States. When only results at European level are needed, the Commission may set up a European sampling approach to ensure a minimum burden and minimum costs.

The costs of ad hoc data collection may be co-financed by the Commission using established procedures.

Article 4

Pilot studies

1. A series of pilot studies shall be instituted by the Commission and carried out by Member States on a voluntary basis as specified in the Annexes. The Commission shall award grants to national authorities within the meaning of Article 2 of Council Regulation (EC) No 322/97 of 17 February 1997 on Community Statistics [1], following a call for proposals.

2. The pilot studies shall be carried out in order to assess the relevance and feasibility of obtaining data. The results of the pilot studies shall be evaluated by the Commission, taking into account the benefits of the availability of the data in relation to the cost of collection and the burden on businesses.

3. The Commission shall inform the European Parliament and the Council of the results of pilot studies.

4. The measures designed to amend non-essential elements of this Regulation by supplementing it on the basis of the evaluation of the pilot studies, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 12(3).

Article 5

Acquisition of data

1. Member States shall acquire the necessary data for the observation of the characteristics in the lists referred to in the modules in Article 3.

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

(a) 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;

(b) other sources which are at least equivalent as regards accuracy and quality;

(c) 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 Commission (Eurostat) 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

[1] OJ L 52, 22.2.1997, p. 1. Regulation as amended by Regulation (EC) No 1882/2003.

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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 6. In addition, wherever feasible, appropriate administrative data shall be used to meet the reporting requirements of this Regulation.

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 6

Accuracy

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 7

Comparability

1. From the collected and estimated data Member States shall produce comparable results, following the breakdown stipulated for each module in Article 3 and the respective Annexes.

2. In order that Community aggregates may be compiled, Member States shall produce component national results according to the levels of NACE Rev. 2, laid down in the Annexes, or determined in accordance with the regulatory procedure with scrutiny referred to in Article 12(3).

Article 8

Transmission of results

1. Member States shall transmit the results provided for in Article 7 of this Regulation, including confidential data, to the Commission (Eurostat) in accordance with the existing Community provisions on transmission of data subject to statistical confidentiality, in particular Council Regulation (Euratom, EEC) No 1588/90 ([1]). Those 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, within a period of time starting from the end of the reference period, which shall be laid down in accordance with the regulatory procedure with scrutiny referred to in Article 12(3) for the modules provided for in Article 3(2)(a) to (h) and (j) and shall be no longer than 18 months. For the module provided for in Article 3(2)(i), the period of time shall be no longer than 30 months or 18 months as laid down in Annex IX, Section 9. In addition, a small number of estimated preliminary results shall be transmitted within a period of time starting from the end of the reference period which shall be laid down in accordance with that procedure for the modules provided for in Article 3(2)(a) to (g) and shall be no longer than 10 months. For the module provided for in Article 3(2)(i), the period of time for preliminary results shall be no longer than 18 months.

([1]) OJ L 151, 15.6.1990, p. 1. Regulation as last amended by Regulation (EC) No 1882/2003.

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3. In order to minimise the burden on businesses and the costs to the national statistical authorities, the Member States may mark data for use as a contribution to European totals only (CETO). Eurostat shall not publish those data, nor shall Member States mark nationally published data with a CETO flag. The use of the CETO flag shall be dependent on the individual Member State's share of the EU total of value added in the business economy as follows:

(a) Germany, France, Italy, and United Kingdom: CETO-flagged data may be sent for NACE Rev. 2 class level and for the size class breakdown at NACE Rev. 2 group level. No more than 15 % of the cells may be marked.

(b) Belgium, Denmark, Ireland, Greece, Spain, the Netherlands, Austria, Poland, Portugal, Finland and Sweden: CETO-flagged data may be sent for NACE Rev. 2 class level and for the size class breakdown at NACE Rev. 2 group level. No more than 25 % of the cells may be marked. In addition, if, in any of these Member States, the share of a NACE Rev. 2 class or of a size class of NACE Rev. 2 group is less than 0,1 % of the business economy of the Member State concerned, those data may additionally be sent as CETO-flagged.

(c) Bulgaria, Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Luxembourg, Hungary, Malta, Romania, Slovenia and Slovakia: CETO-flagged data may be sent for NACE Rev. 2 group and class level and for the size class breakdown at NACE Rev. 2 group level. No more than 25 % of the cells at group level may be marked.

The measures designed to amend non-essential elements of this Regulation, *inter alia*, by supplementing it, relating to reviewing the rules for the CETO flag and grouping the Member States, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 12(3) by 29 April 2013 and every five years thereafter.

Article 9

Information on implementation

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

Article 10

Transitional periods

1. During the transitional periods, derogations from the provisions of the Annexes may be granted in accordance with the regulatory procedure referred to in Article 12(2) insofar as the national statistical systems require major adaptations.

2. Supplementary transitional periods may be granted to a Member State for the compilation of statistics where it is impossible to comply with 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]).

([1]) OJ L 196, 5.8.1993, p. 1. Regulation as amended by Regulation (EC) No 1882/2003.

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Article 11

Implementing measures

1. The following measures necessary for the implementation of this Regulation shall be adopted in accordance with the regulatory procedure referred to in Article 12(2):

(a) establishing the definitions of the characteristics and their relevance for certain activities (Article 3 and Annex I, Section 4, paragraph 2);

(b) establishing the definition of the reference period (Article 3);

(c) establishing the appropriate technical format for the transmission of results (Article 8 and Annex I, Section 9, paragraph 2);

(d) establishing the transitional period and derogations from the provisions of this Regulation granted during that period (Article 10 and Annex I, Section 11, Annex II, Section 10, Annex III, Section 9, Annex VIII, Section 8 and Annex IX, Section 13);

(e) establishing the list of characteristics to be transmitted using the common statistical classification of economic activities within the European Community as established by Council Regulation (EEC) No 3037/90 ([1]) (hereinafter referred to as NACE Rev.1.1) for the year 2008 and the details regarding the production of results (Annex I, Section 9, paragraph 2);

(f) establishing the use of the flexible module referred to in Articles 3(2)(j) and 3(4); and

(g) establishing the procedures to be followed in relation to the ad hoc data collections referred to in Annex II, Section 4, paragraphs 3 and 4, Annex III, Section 3, paragraph 3, and Annex IV, Section 3, paragraph 3.

2. The following measures necessary for implementation of this Regulation, designed to amend non-essential elements of this Regulation, *inter alia*, by supplementing it, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 12(3):

(a) updating the lists of characteristics, 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 8 and Annex I, Section 6, Annex II, Section 6, Annex III, Section 6, Annex IV, Section 6);

(b) establishing the frequency of the compilation of the statistics (Article 3);

(c) establishing the rules for flagging data as CETO (Article 8(3));

(d) establishing the first reference year for the compilation of the results (Article 8 and Annex I, Section 5);

(e) establishing the breakdown of results, in particular the classifications to be used and the combinations of the size classes (Article 7 and Annex VIII, Section 4, paragraphs 2 and 3, Annex IX, Section 8, paragraphs 2 and 3, and Annex IX, Section 10);

(f) updating the periods of time for the transmission of data (Article 8 and Annex I, Section 8, paragraph 1, and Annex VI, Section 7);

(g) adapting the breakdown of activities to amendments or revisions of the NACE and the breakdown of products to amendments or revisions of the CPA;

([1]) OJ L 293, 24.10.1990, p. 1. Regulation as last amended by Regulation (EC) No 1893/2006.

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(h) those adopted on the basis of the evaluation of pilot studies (Article 4(4));

(i) changing the lower limit for the reference population (Annex VIII, Section 3); and

(j) establishing the criteria for the evaluation of quality (Article 6 and Annex I, Section 6, Annex II, Section 6, Annex III, Section 6 and Annex IV, Section 6).

Article 12

Committee

1. The Commission shall be assisted by the Committee on the Statistical Programmes of the European Communities set up by Council Decision 89/382/EEC, Euratom ([1]).

2. Where reference is made to this paragraph, Articles 5 and 7 of Decision 1999/468/EC shall apply, having regard to the provisions of Article 8 thereof.

The period laid down in Article 5(6) of Decision 1999/468/EC shall be set at three months.

3. Where reference is made to this paragraph, Articles 5a(1) to (4) and 7 of Decision 1999/468/EC shall apply, having regard to the provisions of Article 8 thereof.

Article 13

Report

1. The Commission shall, by 29 April 2011 and 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.

Article 14

Repeal

1. Regulation (EC, Euratom) No 58/97 shall be repealed. Article 20 of Regulation (EC) No 1893/2006 shall also be repealed.

2. References made to the repealed Regulation shall be construed as references to this Regulation from the reference year 2008 onwards and shall be read in accordance with the correlation table in Annex XI. The provisions of Regulation (EC, Euratom) No 58/97 shall continue to apply as regards the collection, compilation and transmission of data for reference years up to and including 2007.

Article 15

Entry into force

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

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

([1]) OJ L 181, 28.6.1989, p. 47.

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ANNEX I

A COMMON MODULE FOR ANNUAL STRUCTURAL STATISTICS

SECTION 1

Aim

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 will relate to the domains referred to in Article 1(a), (b), (c) and (e), 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 mentioned 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 corresponding titles of the characteristics for which the statistics are to be compiled on activities in Section K of NACE Rev. 2 which correspond most closely to those listed in paragraphs 3 to 5 will be laid down in accordance with the regulatory procedure referred to in Article 12(2).
3. Annual demographic statistics:

Code	Title
	Structural data
11 11 0	Number of enterprises
11 21 0	Number of local units

4. Enterprise characteristics for which annual statistics are to be compiled:

Code	Title
	Accounting data
12 11 0	Turnover
12 12 0	Production value
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

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Code	Title
13 31 0	Personnel costs
13 32 0	Wages and salaries
13 33 0	Social security costs
Data related to the capital account	
15 11 0	Gross investment in tangible goods
Data on employment	
16 11 0	Number of persons employed
16 13 0	Number of employees
16 14 0	Number of employees in full-time equivalent units

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

Code	Title
Accounting data	
13 32 0	Wages and salaries
Data on employment	
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 compiled is the calendar year 2008. Data will be compiled according to the breakdown in Section 9. However the first reference year for which statistics on the activity classes covered by the NACE Rev. 2 groups 64.2, 64.3 and 64.9 and division 66 are to be compiled, will be decided in accordance with the regulatory procedure with scrutiny referred to in Article 12(3).

SECTION 6

Report on the quality of statistics

For each of the key characteristics 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 13, taking account of the application in each Member States of that Article. The key characteristics will be laid down in accordance with the regulatory procedure with scrutiny referred to in Article 12(3).

SECTION 7

Production of results

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

2. Some results are also to be broken down into size classes for each group of activities listed in Section 9.

3. The results of the regional statistics are to be broken down to NACE Rev. 2 2-digit level (divisions) and level 2 of the common statistical classification of

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territorial units, as established by Regulation (EC) No 1059/2003 of the European Parliament and of the Council ([1]) (hereinafter referred to as 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, except for the NACE Rev. 2 activity class 64.11 and the activities of NACE Rev. 2 covered by Annexes V, VI and VII. For the NACE Rev. 2 activity class 64.11 the transmission delay is 10 months. For the activities covered by Annexes V, VI and VII the transmission delay is laid down in these Annexes. However the transmission delay of the results on the activity classes covered by the NACE Rev. 2 groups 64.2, 64.3 and 64.9 and division 66 will be decided in accordance with the regulatory procedure with scrutiny referred to in Article 12(3).

2. Except for the divisions 64 and 65 of NACE Rev. 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:

Code	Title
Accounting data	
12 11 0	Turnover
Data on employment	
16 11 0	Number of persons employed

These preliminary results or estimates are to be broken down to NACE Rev. 2, 3-digit level (group). For the division 66 of NACE Rev. 2, the transmission of preliminary results or estimates will be decided in accordance with the regulatory procedure with scrutiny referred to in Article 12(3).

SECTION 9

Breakdown of activities

1. To enable Community statistics to be compiled, Member States will transmit, from the reference year 2008 onwards, component national results broken down to the classes of NACE Rev. 2 for Sections B to N and division 95.

2. Without prejudice to Article 2(1), Member States will transmit to the Commission structural business statistics referring to the reference year 2008 according to both NACE Rev. 1.1 and NACE Rev. 2.

   The list of characteristics to be transmitted using the NACE Rev. 1.1 classification and the details regarding the production of the results will be decided in accordance with the regulatory procedure referred to in Article 12(2).

SECTION 10

Reports and pilot studies

1. A series of pilot studies for activities under Sections P to R and divisions 94 and 96 of Section S of NACE Rev. 2 will be instituted by the Commission to test the feasibility of covering market activities in these Sections.

2. The Commission will institute a series of pilot studies for characteristics relating to financial accounts and intangible investments, forms for organising the production system, and comparability between structural business statistics and labour market and productivity statistics. These pilot studies will be adapted to the specificities of the sectors.

([1]) OJ L 154, 21.6.2003, p. 1. Regulation as last amended by Commission Regulation (EC) No 105/2007 (OJ L 39, 10.2.2007, p. 1).

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SECTION 11

Transitional period

For the compilation of statistics on characteristics 12 17 0, 13 13 1 and 16 14 0, the transitional period will not extend for more than two years beyond the first reference year (2008) indicated in Section 5.

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ANNEX II

A DETAILED MODULE FOR STRUCTURAL STATISTICS IN INDUSTRY

SECTION 1

Aim

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 will relate to the domains referred to in Article 1(a) to (e), in particular to:

— a central list of statistics for a detailed analysis of the structure, activity, competitiveness and performance 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 B, C, D and E of NACE Rev. 2. These sections cover the activities of mining and quarrying (B), manufacturing (C), electricity, gas, steam and air conditioning supply (D) and water supply, sewerage, waste management and remediation activities (E). Enterprise statistics will relate to the population of all enterprises classified according to their main activity in Sections B, 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 on an annual or multiannual frequency. The statistics and characteristics in italics are also included in the lists in the common module defined in Annex I.

2. Annual demographic statistics:

Code	Title
	Structural data
11 11 0	*Number of enterprises*
11 21 0	*Number of local units*
11 31 0	Number of kind of activity units

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

Code	Title	
	Accounting data	
12 11 0	*Turnover*	
12 12 0	*Production value*	
12 13 0	Gross margin on goods for resale	
12 15 0	*Value-added at factor cost*	

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Code	Title	
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 31 0	*Personnel costs*	
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	
	Data relating to 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	
	Data on employment	
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	
	Breakdown of turnover by type of activity	
18 11 0	Turnover from the principal activity at the NACE Rev. 2, 3-digit level	
	Purchases of energy products	
20 11 0	Purchases of energy products (in value)	Sections D and E excluded
	Environmental data	
21 11 0	Investment in equipment and plant for pollution control, and special anti-pollution accessories (mainly end-of-pipe equipment) (*)	

▼B

Code	Title	
21 12 0	Investment in equipment and plant linked to cleaner technology (integrated technology) (*)	

(*) If the total amount of the turnover or the number of persons employed in a division of NACE Rev. 2 Sections B to E represents, 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 and 21 12 0 need not be collected for the purposes of this Regulation. If necessary for Community policy requirements, the Commission may, in accordance with the regulatory procedure referred to in Article 12(2), request ad hoc collection of these data.

4. Enterprise characteristics for which multiannual statistics are to be compiled:

Code	Title
	Data relating to capital account
15 42 0	Gross investment in concessions, patents, licences, trade marks and similar rights
15 44 1	Investment in purchased software
	Breakdown of turnover by type of activity
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
	Environmental data
21 14 0	Total current expenditure on environmental protection (*)
	Subcontracting
23 11 0	Payments to subcontractors

(*) If the total amount of the turnover or the number of persons employed in a division of NACE Rev. 2 Sections B to E represents, in a Member State, less than 1 % of the Community total, the information necessary for the compilation of statistics relating to characteristic 21 14 0 need not to be collected for the purposes of this Regulation. If necessary for Community policy requirements, the Commission may, in accordance with the regulatory procedure referred to in Article 12(2), request ad hoc collection of these data.

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

Code	Title
	Accounting data
13 32 0	*Wages and salaries*
	Data on employment
16 11 0	*Number of persons employed*

▼B

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

Code	Title
Accounting data	
12 11 0	*Turnover*
12 12 0	*Production value*
13 32 0	*Wages and salaries*
Data relating to the capital account	
15 11 0	*Gross investment in tangible goods*
Data on employment	
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 annual statistics are compiled is the calendar year 2008. The first reference years for the statistics to be compiled with a multiannual frequency are specified below for the codes under which the characteristics are listed:

Calendar year	Code
2009	15 42 0 and 15 44 1
2008	18 12 0, 18 15 0, 18 16 0 and 23 11 0

2. Multiannual statistics are to be compiled at least every five years.

3. The first reference year for which statistics on characteristic 21 14 0 are to be compiled is the calendar year 2010.

4. The statistics on characteristic 21 12 0 are to be compiled annually. The statistics on characteristic 21 14 0 are to be compiled every three 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 13, taking account of the application in each Member State of that Article. The key characteristics are to be laid down in accordance with the regulatory procedure with scrutiny referred to in Article 12(3).

SECTION 7

Production of results

1. The results for the statistics, except for characteristics 18 11 0, 18 12 0, 18 15 0 and 18 16 0 are to be broken down to the NACE Rev. 2 4-digit level (class).

   The characteristics 18 11 0, 18 12 0, 18 15 0 and 18 16 0 are to be broken down to the NACE Rev. 2 3-digit level (group).

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

▼B

3. The results for the statistics compiled from kind-of-activity units are to be broken down to the NACE Rev. 2 4-digit level (class).

4. The results for the regional statistics are to be broken down to the NACE Rev. 2 2-digit level (division) and level 2 of NUTS.

5. The results for characteristics 21 11 0, 21 12 0 and 21 14 0, are to be broken down to the NACE Rev. 2, 2-digit level (division).

6. The results for characteristics 21 11 0, 21 12 0 and 21 14 0, are to be broken down to the following environmental domains: protection of ambient air and climate, wastewater management, waste management and other environmental protection activities. The results for the environmental domains will be broken down to NACE Rev. 2, 2-digit level (division).

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:

Code	Title
	Structural data
11 11 0	*Number of enterprises*
	Accounting data
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*
	Data on employment
16 11 0	*Number of persons employed*

These preliminary results are to be broken down to the NACE Rev. 2 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
	Environmental data	
21 11 0	Investment in equipment and plant for pollution control, and special anti-pollution accessories (mainly end-of-pipe equipment)	Specific breakdown on compliance with the Kyoto Protocol to the United Nations Framework Convention on Climate Change

▼B

Code	Title	Comment
21 12 0	Investment in equipment and plant linked to cleaner technology (‘integrated technology’)	Specific breakdown on compliance with the Kyoto Protocol to the United Nations Framework Convention on Climate Change
21 14 0	Total current expenditure on environmental protection	Specific breakdown on expenditure arising from the implementation of EU environmental policy
	Subcontracting	
23 12 0	Income from subcontracting	

A series of pilot studies for these characteristics will be instituted by the Commission.

SECTION 10

Transitional period

For the compilation of statistics on characteristics 21 12 0 and 21 14 0 the transitional period ends with reference year 2008.

▼B

ANNEX III

A DETAILED MODULE FOR STRUCTURAL STATISTICS IN TRADE

SECTION 1

Aim

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 will relate to the domains referred to in Article 1(a) to (e), 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. 2. This sector covers the activities of wholesale and retail trade; repair of motor vehicles and motorcycles. 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. 2 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 I need not be collected for the purposes of this Regulation.

3. If necessary for Community policy requirements, the Commission may, in accordance with the regulatory procedure referred to in Article 12(2), 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 on an annual or multiannual frequency. The statistics and characteristics in italics are also included in the lists in the common module defined in Annex I.

2. Annual demographic statistics:

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

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

Code	Title
Accounting data	
12 11 0	*Turnover*

▼B

Code	Title
12 12 0	*Production value*
12 13 0	Gross margin on goods for resale
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 purchased for resale in the same condition as received*
13 13 1	*Payments for agency workers*
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*
13 33 0	*Social security costs*
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
Data on employment	
16 11 0	*Number of persons employed*
16 13 0	*Number of employees*
16 14 0	*Number of employees in full-time equivalent units*

4. Enterprise characteristics for which multiannual statistics are to be compiled:

Code	Title	Comment
	Information on forms of trading by enterprises	Division 47 only
17 32 0	Number of retail stores	
Breakdown of turnover by type of activity		
18 10 0	Turnover from agriculture, forestry, fishing and industrial activities	
18 15 0	Turnover from service activities	

▼B

Code	Title	Comment
18 16 0	Turnover from trading activities of purchase and resale and intermediary activities	
	Breakdown of turnover by product type	
18 21 0	Breakdown of turnover by product (according to Section G of CPA (*))	

(*) Council Regulation (EEC) No 3696/93 of 29 October 1993 on the statistical classification of products by activity (CPA) in the European Economic Community (OJ L 342, 31.12.1993, p. 1). Regulation as last amended by Regulation (EC) No 1882/2003.

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

Code	Title
	Accounting data
13 32 0	*Wages and salaries*
	Data on employment
16 11 0	*Number of persons employed*

6. Characteristics for which multiannual regional statistics are to be compiled:

Code	Title	Comment
	Accounting data	
12 11 0	*Turnover*	Divisions 45 and 47 only
	Information on forms of trading by enterprises	
17 33 1	Sales space	Division 47 only

SECTION 5

First reference year

1. The first reference year for which statistics are compiled is the calendar year 2008. The first reference years for the statistics to be compiled with a multiannual frequency are specified below for each of the divisions of NACE Rev. 2 for which the data are collected and for the multiannual regional statistics:

Calendar year	Breakdown
2012	Division 47
2008	Division 46
2009	Regional statistics
2010	Division 45

2. The multiannual 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

▼B

the report provided for in Article 13, taking account of the application in each Member State of that Article. The key characteristics are to be determined in accordance with the regulatory procedure with scrutiny referred to in Article 12(3).

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. 2.

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

3. The regional statistics are to be broken down to NACE Rev. 2 3-digit level (group) and level 2 of NUTS.

4. The coverage of regional statistics to be compiled on a multiannual 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. 2. 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:

Code	Title
Accounting data	
12 11 0	*Turnover*
Data on employment	
16 11 0	*Number of persons employed*

These preliminary results are to be broken down to NACE Rev. 2 3-digit level (group).

SECTION 9

Transitional period

For the compilation of statistics on characteristics 13 13 1 and 16 14 0, the transitional period will not extend for more than two years beyond the first reference year (2008) indicated in Section 5.

▼B

ANNEX IV

A DETAILED MODULE FOR STRUCTURAL STATISTICS IN CONSTRUCTION

SECTION 1

Aim

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 will relate to the domains referred to in Article 1(a) to (e), in particular to:

— a central list of statistics for a detailed analysis of the structure, activity, competitiveness and performance 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. 2. 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. 2 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 I need not be collected for the purposes of this Regulation.

3. If necessary for Community policy requirements, the Commission may, in accordance with the regulatory procedure referred to in Article 12(2), 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 on an annual or multiannual frequency. The statistics and characteristics in italics are also included in the lists in the common module defined in Annex I.

2. Annual demographic statistics:

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

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

Code	Title	Comment
	Accounting data	
12 11 0	*Turnover*	
12 12 0	*Production value*	

▼B

Code	Title	Comment
12 13 0	Gross margin on goods for resale	Divisions 41 and 42 and groups 43.1 and 43.9 — 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*	Divisions 41 and 42 and groups 43.1 and 43.9 — 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 31 0	*Personnel costs*	
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	
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	
Data on employment		
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	
Breakdown of turnover by type of activity		
18 11 0	Turnover from the principal activity at the NACE Rev. 2 three digit-level	
Purchases of energy products		
20 11 0	Purchases of energy products (in value)	

▼B

4. Enterprise characteristics for which multiannual statistics are to be compiled:

Code	Title	Comments
	Data related to the capital account	
15 44 1	Investment in purchased software	
	Turnover broken down by type of activity	
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 divisions 41 and 42 and groups 43.1 and 43.9
18 32 0	Turnover from civil engineering	Only divisions 41 and 42 and groups 43.1 and 43.9
	Subcontracting	
23 11 0	Payments to subcontractors	
23 12 0	Income from subcontracting	

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

Code	Title
	Accounting data
13 32 0	*Wages and salaries*
	Data on employment
16 11 0	*Number of persons employed*

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

Code	Title
	Accounting data
12 11 0	*Turnover*
12 12 0	*Production value*
13 32 0	*Wages and salaries*
15 11 0	*Gross investment in tangible goods*
	Data on employment
16 11 0	*Number of persons employed*

▼B

SECTION 5

First reference year

1. The first reference year for which annual statistics are compiled is the calendar year 2008. The first reference years for the statistics to be compiled with a multiannual frequency are specified below for the codes under which the characteristics are listed.

Calendar year	Code
2009	15 44 1
2008	18 12 1, 18 12 2, 18 15 0, 18 16 0, 18 31 0, 18 32 0, 23 11 0 and 23 12 0

2. Multiannual 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 13, taking account of the application in each Member State of that Article. The key characteristics are to be established in accordance with the regulatory procedure with scrutiny referred to in Article 12(3).

SECTION 7

Production of results

1. The results for the statistics, except for characteristics 15 44 1, 18 11 0, 18 12 1, 18 12 2, 18 15 0, 18 16 0, 18 31 0 and 18 32 0, are to be broken down to NACE Rev. 2 4-digit level (class).

   The results for the characteristics 15 44 1, 18 11 0, 18 12 1, 18 12 2, 18 15 0, 18 16 0, 18 31 0 and 18 32 0 are to be broken down NACE Rev. 2 3-digit level (group).

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

3. The results for the statistics compiled from kind-of-activity units are to be broken down to NACE Rev. 2 4-digit level (class).

4. The results for the regional statistics are to be broken down to NACE Rev. 2 2-digit level (divisions) and level 2 of 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:

Code	Title
Structural data	
11 11 0	*Number of enterprises*
Accounting data	
12 11 0	*Turnover*
12 12 0	*Production value*

▼B

Code	Title
13 11 0	*Total purchases of goods and services*
13 32 0	*Wages and salaries*
Data related to the capital accounts	
15 11 0	*Gross investment in tangible goods*
Data on employment	
16 11 0	*Number of persons employed*

These preliminary results are to be broken down to NACE Rev. 2 3-digit level (group).

SECTION 9

Transitional period

A transitional period cannot be conceded.

▼B

ANNEX V

A DETAILED MODULE FOR STRUCTURAL STATISTICS IN INSURANCE

SECTION 1

Aim

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 will 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 will relate to the domains referred to in Article 1(a), (b) and (c), in particular to:

— the detailed analysis of the structure, activity, competitiveness and performance of insurance enterprises,

— 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 will be compiled for all activities within the scope of NACE Rev. 2 division 65 except for group 65.3.

2. The compilation of statistics will 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 2002/83/EC ([3]), and whose activity falls within one of the NACE Rev. 2 groups referred to in paragraph 1 will be treated as the corresponding enterprises as defined in paragraph 2.

4. For the purposes of the harmonised Community statistics, Member States will be free to take into account the exclusions mentioned in Article 3 of Directive 73/239/EEC and in Article 3(2), (3), (5), (6) and (7) of Directive 2002/83/EC.

([1]) Council Directive 91/674/EEC of 19 December 1991 on the annual accounts and consolidated accounts of insurance undertakings (OJ L 374, 31.12.1991, p. 7). Directive as last amended by Directive 2006/46/EC of the European Parliament and of the Council (OJ L 224, 16.8.2006, p. 1).

([2]) First Council Directive 73/239/EEC of 24 July 1973 on the coordination of laws, regulations and administrative provisions relating to the taking-up and pursuit of the business of direct insurance other than life assurance (OJ L 228, 16.8.1973, p. 3). Directive as last amended by Directive 2005/68/EC of the European Parliament and of the Council (OJ L 323, 9.12.2005, p. 1).

([3]) Directive 2002/83/EC of the European Parliament and of the Council of 5 November 2002 concerning life assurance (OJ L 345, 19.12.2002, p. 1). Directive as last amended by Directive 2007/44/EC (OJ L 247, 21.9.2007, p. 1).

▼B

SECTION 4

Characteristics

1. The characteristics in italics are also included in the lists in the common module defined in Annex I. The characteristics and statistics presented in list A referred to in paragraph 3 and list B referred to in paragraph 4 will be compiled in accordance with Section 5. When characteristics are derived directly from the annual accounts, accounting years ending within a reference year will 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:

   (a) characteristics listed in Article 6 of Directive 91/674/EEC concerning life insurance enterprises, non-life insurance enterprises, composite insurance enterprises 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;

   (b) characteristics listed in Article 34, Part I, of Directive 91/674/EEC concerning non-life insurance enterprises 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);

   (c) 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);

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

   (e) 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 insurance, gross operating expenses, direct insurance and reinsurance balance, direct business, all characteristics by (sub)categories of the CPA (5-digit level and subcategories 66.03.21, 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 of that Article,

   (f) 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;

▼B

(g) additional characteristics listed below:

▼M1

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)
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)
	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)

▼M1

Code	Title	Enterprises/ business concerned
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 based on CPA	
33 12 1	Reinsurers' share of gross direct premiums written by product (based on CPA)	(1, 2, 5, 6)
	Data on internationalisation (geographical breakdown of the business written under the right of establishment)	
34 31 1	Gross direct premiums written by product (based on CPA) 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 product (based on CPA) and by Member State	(1, 2, 5, 6)

▼B

4. List B includes the following information:

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

(b) 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;

(c) 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 other third countries;

▼B

(d) additional characteristics listed below:

▼M1

Code	Title	Enterprises/ business concerned	Comments
	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)	
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 product (based on CPA)	(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 products: Non-linked life insurance services, and CPA 65.12.1, 65.12.4 and 65.12.5	(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 product: CPA 65.12.1	(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 product: CPA 65.12.2	(2, 6)	Optional
39 40 0	Gross insured sum at the end of the accounting year, relating to direct business, for the following products: Non-linked life insurance and Capital redemption insurance services	(1, 5)	Optional
39 50 0	Number of claims incurred during the accounting year, relating to direct business, for the following product: CPA 65.12.2	(2, 6)	Optional

▼B

SECTION 5

First reference year

The first reference year for which annual statistics are compiled is the calendar year 2008.

SECTION 6

Production of results

The results are to be broken down to the NACE Rev. 2, 4-digit level (classes).

SECTION 7

Transmission of results

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

SECTION 8

European Insurance and Occupational Pensions Committee

The Commission will inform the European Insurance and Occupational Pensions Committee established by Commission Decision 2004/9/EC [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 12.

SECTION 9

Transitional period

A transitional period cannot be conceded.

[1] OJ L 3, 7.1.2004, p. 34.

▼B

ANNEX VI

A DETAILED MODULE FOR STRUCTURAL STATISTICS ON CREDIT INSTITUTIONS

SECTION 1

Aim

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 credit institutions sector. This module includes a detailed list of characteristics on which statistics are to be compiled in order to improve knowledge on the national, Community and international development of the sector of credit institutions.

SECTION 2

Scope

The statistics to be compiled will relate to the domains referred to in Article 1(a), (b) and (c), in particular to:

— the detailed analysis of the structure, activity, competitiveness and performance of credit institutions,

— the development and distribution of total business and business per product, international activities, employment, capital and reserves, and other assets and liabilities.

SECTION 3

Coverage

1. The statistics are to be compiled for the activities of credit institutions within the scope of NACE Rev. 2 classes 64.19 and 64.92.

2. The statistics are to be compiled for the activities of all credit institutions referred to in Article 2(1)(a) and Article 2(2) of Council Directive 86/635/EEC of 8 December 1986 on the annual accounts and consolidated accounts of banks and other financial institutions ([1]), with the exemption of central banks.

3. Branches of credit institutions referred to in Article 38 of Directive 2006/48/EC of the European Parliament and of the Council of 14 June 2006 relating to the taking up and pursuit of the business of credit institutions (recast) ([2]) whose activity falls within the scope of NACE Rev. 2 classes 64.19 and 64.92, are to be treated as the credit institutions referred to in paragraph 2.

SECTION 4

Characteristics

The characteristics are listed below. The characteristics in italics are also included in the lists in the common module defined in Annex I. When characteristics are derived directly from the annual accounts, accounting years ending within a reference year will be assimilated to the said reference year.

The list includes:

(a) characteristics listed in Article 4 of Directive 86/635/EEC: asset side of the balance sheet: item 4; liability side of the balance sheet: items 2(a)+2(b) as an aggregate, items 7 + 8+9 + 10 + 11 + 12 + 13 + 14 as an aggregate;

(b) characteristics listed in Article 27 of Directive 86/635/EEC: item 2, items 3(a)+3(b)+3(c) as an aggregate, item 3(a), item 4, item 5, item 6, item 7, items 8(a)+8(b) as an aggregate, item 8(b), item 10, items 11 + 12 as an aggregate, items 9 + 13 + 14 as an aggregate, items 15 + 16 as an aggregate, item 19, items 15 + 20 + 22 as an aggregate, item 23;

([1]) OJ L 372, 31.12.1986, p. 1. Directive as last amended by Directive 2006/46/EC.
([2]) OJ L 177, 30.6.2006, p. 1. Directive as last amended by Directive 2007/44/EC.

▼B

(c) the following additional characteristics:

Code	Title	Comment
	Structural data	
11 11 0	*Number of enterprises*	
11 11 1	Number of enterprises broken down by legal status	
11 11 4	Number of enterprises broken down by residence of the parent enterprise	
11 11 6	Number of enterprises broken down by size classes of the balance sheet total	
11 11 7	Number of enterprises broken down by category of credit institutions	
11 21 0	*Number of local units*	
11 41 1	Total number of branches broken down by location in non-EEA countries	
11 51 0	Total number of financial subsidiaries broken down by location in other countries	
	Accounting data: profit and loss account	
42 11 0	Interest receivable and similar income	
42 11 1	Interest receivable and similar income arising from fixed-income securities	
42 12 1	Interest payable and similar charges linked to debt securities in issue	
12 12 0	*Production value*	
13 11 0	*Total purchases of goods and services*	
13 31 0	*Personnel costs*	
12 14 0	Value added at basic prices	Optional
12 15 0	*Value-added at factor cost*	
15 11 0	*Gross investment in tangible goods*	
	Accounting data: balance sheet	
43 30 0	Balance sheet total (CI)	
43 31 0	Balance sheet total broken down according to the residence of the parent enterprise	
43 32 0	Balance sheet total broken down by legal status	
	Data by product	
44 11 0	Interest receivable and similar income broken down by (sub)categories of the CPA	Optional

▼B

Code	Title	Comment
44 12 0	Interest payable and similar charges broken down by (sub)categories of the CPA	Optional
44 13 0	Commissions receivable broken down by (sub)categories of the CPA	Optional
44 14 0	Commissions payable broken down by (sub)categories of the CPA	Optional
	Data on the internal market and internationalisation	
45 11 0	Geographical breakdown of the total number of EEA branches	
45 21 0	Geographical breakdown of interest receivable and similar income	
45 22 0	Geographical breakdown of balance sheet total	
45 31 0	Geographical breakdown of interest receivable and similar income via the freedom to provide services business (in other EEA countries)	Optional
45 41 0	Geographical breakdown of interest receivable and similar income via branch business (in non-EEA countries)	Optional
45 42 0	Geographical breakdown of interest receivable and similar income via the freedom to provide services business (in non-EEA countries)	Optional
	Data on employment	
16 11 0	*Number of persons employed*	
16 11 1	Number of persons employed broken down by category of credit institutions	
16 11 2	Number of women employed	
16 13 0	*Number of employees*	
16 13 6	Number of female employees	
16 14 0	*Number of employees in full-time equivalent units*	
	Residual data	
47 11 0	Number of accounts broken down by (sub)categories of the CPA	Optional
47 12 0	Number of loans and advances to customers broken down by (sub)categories of the CPA	Optional
47 13 0	Number of automatic teller machines (ATM) owned by credit institutions	

▼B

(d) characteristics for which annual regional statistics are to be compiled:

Code	Title	Comment
	Structural data	
11 21 0	*Number of local units*	
	Accounting data	
13 32 0	*Wages and salaries*	Optional
	Data on employment	
16 11 0	*Number of persons employed*	

SECTION 5

First reference year

The first reference year for which annual statistics are compiled for the characteristics listed in Section 4 is the calendar year 2008.

SECTION 6

Production of results

1. The results are to be broken down to the following NACE Rev. 2 classes: 64.19 and 64.92, separately.

2. The results of the regional statistics are to be broken down to NACE Rev. 2, 4-digit level (classes) and level 1 of NUTS.

SECTION 7

Transmission of results

The transmission delay of the results will be decided in accordance with the regulatory procedure with scrutiny referred to in Article 12(3) and will not be longer than 10 months starting from the end of the reference year.

SECTION 8

Committee for Monetary, Financial and Balance of Payments Statistics

The Commission will inform the Committee for Monetary, Financial and Balance of Payments Statistics established by Council Decision 2006/856/EC ([1]) about the implementation of this module and about all measures for adjustment to economic and technical developments concerning the collection and statistical processing of data, the processing and transmission of results.

SECTION 9

Pilot studies

1. For the activities covered by this Annex, the Commission will institute the following pilot studies to be carried out by Member States:

   (a) information on derivatives and off-balance sheet items;

   (b) information on the distribution networks;

   (c) information needed to break down the transactions of credit institutions according to prices and volumes.

2. The pilot studies are to be carried out in order to assess the relevance and feasibility of obtaining data, taking into account the benefits of the availability of the data in relation to the cost of collection and the burden on business.

([1]) OJ L 332, 30.11.2006, p. 21.

▼B

SECTION 10

Transitional period

A transitional period cannot be conceded.

▼B

ANNEX VII

A DETAILED MODULE FOR STRUCTURAL STATISTICS ON PENSION FUNDS

SECTION 1

Aim

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 pension funds sector. This module includes a detailed list of characteristics on which statistics are to be compiled in order to improve knowledge of the national, Community and international development of the pension funds sector.

SECTION 2

Scope

The statistics to be compiled will relate to the domains referred to in Article 1(a), (b) and (c), in particular to:

— the detailed analysis of the structure, activity, competitiveness and performance of pension funds,

— the development and distribution of total business, patterns of pension funds members, international activities, employment, investments and liabilities.

SECTION 3

Coverage

1. The statistics are to be compiled for all activities within the scope of NACE Rev. 2 group 65.3. This group covers the activities of autonomous pension funds.

2. Some statistics are compiled for enterprises with non-autonomous pension funds which are carried out as ancillary activities.

SECTION 4

Characteristics

1. The list of characteristics set out below indicates, where relevant, the type of statistical unit for which the statistics are to be compiled. The characteristics in italics are also included in the lists in the common module defined in Annex I. When characteristics are derived directly from the annual accounts, accounting years ending within a reference year are to be assimilated to the said reference year.

2. Demographic and enterprise characteristics for which annual statistics are to be compiled (for enterprises with autonomous pension funds only):

Code	Title	Comment
	Structural data	
11 11 0	*Number of enterprises*	
11 11 8	Number of enterprises broken down by size of investments	
11 11 9	Number of enterprises broken down by size classes of members	
11 61 0	Number of pension schemes	Optional
	Accounting data: profit and loss (income and expenditure) account	
12 11 0	*Turnover*	
48 00 1	Pension contributions receivable from members	

▼B

Code	Title	Comment
48 00 2	Pension contributions receivable from employers	
48 00 3	Incoming transfers	
48 00 4	Other pension contributions	
48 00 5	Pension contributions to defined benefits schemes	
48 00 6	Pension contributions to defined contributions schemes	
48 00 7	Pension contributions to hybrid schemes	
48 01 0	Investment income (PF)	
48 01 1	Capital gains and losses	
48 02 1	Insurance claims receivable	
48 02 2	Other income (PF)	
12 12 0	*Production value*	
12 14 0	Value added at basic prices	Optional
12 15 0	*Value-added at factor cost*	
48 03 0	Total expenditure on pensions	
48 03 1	Regular pensions payments	
48 03 2	Pension payments of lump sums	
48 03 3	Outgoing transfers	
48 04 0	Net change in technical provisions (reserves)	
48 05 0	Insurance premiums payable	
48 06 0	Total operational expenses	
13 11 0	*Total purchases of goods and services*	
13 31 0	*Personnel costs*	
15 11 0	*Gross investment in tangible goods*	
48 07 0	All taxes	
	Balance sheet data: assets	
48 11 0	Land and buildings (PF)	
48 12 0	Investments in affiliated enterprises and participating interests (PF)	
48 13 0	Shares and other variable-yield securities	
48 13 1	Shares traded on a regulated market	
48 13 2	Shares traded on a regulated market specialised in SMEs	

▼B

Code	Title	Comment
48 13 3	Non-publicly traded shares	
48 13 4	Other variable yield securities	
48 14 0	Units in undertakings for collective investment in transferable securities	
48 15 0	Debt securities and other fixed-income securities	
48 15 1	Debt securities and other fixed-income securities issued by public administrations	Optional
48 15 2	Other debt securities and other fixed income securities	Optional
48 16 0	Participation in investment pools (PF)	
48 17 0	Loans guaranteed by mortgages and other loans not covered elsewhere	
48 18 0	Other investments	
48 10 0	Total investments of pension funds	
48 10 1	Total investments invested in 'the sponsoring enterprise'	
48 10 4	Total investments at market values	
48 20 0	Other assets	
	Balance sheet data: liabilities	
48 30 0	Capital and reserves	
48 40 0	Net technical provisions (PF)	
48 50 0	Other liabilities	
	Data on the internal market and internationalisation	
48 61 0	Geographical breakdown of turnover	
48 62 0	Shares and other variable-yield securities broken down by location	Optional
48 63 0	Total investments broken down by location	Optional
48 64 0	Total investments broken down into euro and non-euro components	
	Data on employment	
16 11 0	*Number of persons employed*	
	Residual data	
48 70 0	Number of members	
48 70 1	Number of members of defined benefits schemes	
48 70 2	Number of members of defined contributions schemes	
48 70 3	Number of members of hybrid schemes	
48 70 4	Number of active members	

▼B

Code	Title	Comment
48 70 5	Number of deferred members	
48 70 6	Number of retired persons	

3. Enterprise characteristics for which annual statistics are to be compiled (for enterprises with non-autonomous pension funds only):

Code	Title	Comment
	Structural data	
11 15 0	Number of enterprises with non-autonomous pension funds	
	Accounting data: profit and loss (income and expenditure) account	
48 08 0	Turnover of non-autonomous pension funds	Optional

SECTION 5

First reference year

The first reference year for which annual statistics are compiled for the characteristics listed in Section 4 is the calendar year 2008.

SECTION 6

Production of results

1. The results for the characteristics listed in Section 4, paragraph 2, are to be broken down according to the NACE Rev. 2, 4-digit level (class).

2. The results for the characteristics listed in Section 4, paragraph 3, are to be broken down according to the NACE Rev. 2 section level.

SECTION 7

Transmission of results

The results are to be transmitted within 12 months starting from the end of the reference year.

SECTION 8

European Insurance and Occupational Pensions Committee

The Commission will inform the European Insurance and Occupational Pensions Committee about the implementation of this module and about all measures for adjustment to economic and technical developments concerning the collection and statistical processing of data, the processing and transmission of results.

SECTION 9

Pilot studies

For the activities covered by this Annex, the Commission will institute the following pilot studies to be carried out by Member States:

1. More in-depth information on cross-border activities of pension funds:

Code	Title
	Structural data
11 71 0	Number of enterprises with members in other EEA countries
11 72 0	Number of enterprises with active members in other EEA countries

▼B

Code	Title
	Data on internal market and internationalisation
48 65 0	Geographical breakdown of number of members by gender
48 65 1	Geographical breakdown of number of members of defined benefits schemes
48 65 2	Geographical breakdown of number of members of defined contributions schemes
48 65 3	Geographical breakdown of number of members of hybrid schemes
48 65 4	Geographical breakdown of number of active members
48 65 5	Geographical breakdown of number of deferred members
48 65 6	Geographical breakdown of number of retired persons
48 65 7	Geographical breakdown of number of persons receiving a derived pension
	Residual data
48 70 7	Number of female members

2. Additional information on non-autonomous pension funds:

Code	Title
	Structural data
11 15 1	Number of enterprises with non-autonomous pension funds, broken down by size classes of members
	Balance sheet data: liabilities
48 40 1	Net technical provisions of non-autonomous pension funds
	Residual data
48 72 0	Number of members of non-autonomous pension funds
	Data on internal market and internationalisation
48 66 1	Geographical breakdown of number of active members of non-autonomous pension funds
48 66 2	Geographical breakdown of number of deferred members of non-autonomous pension funds
48 66 3	Geographical breakdown of number of retired persons receiving a pension of non-autonomous pension funds
48 66 4	Geographical breakdown of number of persons receiving a derived pension of non-autonomous pension funds
	Accounting data: profit and loss (income and expenditure) account
48 09 0	Pension payments by non-autonomous pension funds

▼B

3. Information on derivatives and off-balance sheet items.

The pilot studies will be carried out in order to assess the relevance and feasibility of obtaining data, taking into account the benefits of the availability of the data in relation to the cost of collection and the burden on business.

SECTION 10

Transitional period

A transitional period cannot be conceded.

▼B

ANNEX VIII

A DETAILED MODULE FOR STRUCTURAL STATISTICS ON BUSINESS SERVICES

SECTION 1

Aim

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 business services' sector.

SECTION 2

Scope

The statistics to be compiled will relate to the domains referred to in Article 1(a) to (d) and (f), in particular to a list of characteristics for a detailed analysis of the structure, activity, competitiveness and performance of business services.

SECTION 3

Coverage

The statistics are to be compiled for all activities within the coverage of divisions 62, 69, 71, 73 and 78 and groups 58.2, 63.1, and 70.2, of NACE Rev. 2. These sectors cover a part of publishing activities, the information technology service activities, a part of information service activities and professional, scientific and technical activities and the employment activities. Statistics in this module refer to the population of all enterprises with 20 or more persons employed whose main activity is classified in the above divisions and groups. In 2011 at the earliest, the Commission may institute a study on the necessity and feasibility of changing the lower limit of the reference population. On the basis of this study, measures designed to amend non-essential elements of this Regulation concerning the changing of the lower limit will be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 12(3).

SECTION 4

Characteristics

1. The list of characteristics and statistics set out below indicate the statistics which are to be compiled with on an annual or biennial frequency. The statistics and characteristics in italics are also included in the lists in the common module defined in Annex I.

2. Characteristics for which annual statistics are to be compiled for enterprises in divisions 62 and 78 and groups 58.2, 63.1 and 73.1 of NACE Rev. 2:

Code	Title	Comment
	Structural data	
11 11 0	*Number of enterprises*	
	Breakdown of turnover by product type	
12 11 0	Breakdown of *turnover* by product (according to CPA)	The product breakdown will be determined in accordance with the regulatory procedure with scrutiny referred to in Article 12(3).
	Information on residence of client	
12 11 0	*Turnover* by residence of client, specifically: Resident Non-resident, of which	

▼B

Code	Title	Comment
	— Intra-EU, — Extra-EU,	

3. Characteristics for which biennial statistics are to be compiled for enterprises in the groups 69.1, 69.2, 70.2, 71.1, 71.2 and 73.2 of NACE Rev. 2:

Code	Title	Comment
	Structural data	
11 11 0	*Number of enterprises*	
	Breakdown of turnover by product type	
12 11 0	Breakdown of *turnover* by product (according to CPA)	The product breakdown will be determined in accordance with the regulatory procedure with scrutiny referred to in Article 12(3).
	Information on residence of client	
12 11 0	*Turnover* by residence of client, specifically: Resident Non-resident, of which — Intra-EU, — Extra-EU,	

SECTION 5

First reference year

The first reference year for which annual statistics on the activities covered by the NACE Rev. 2 divisions 62 and 78 and groups 58.2, 63.1 and 73.1 and for which biennial statistics covered by the NACE Rev. 2 groups 69.1, 69.2 and 70.2 are to be compiled is 2008. The first reference year for which biennial statistics on the activities covered by NACE Rev. 2 groups 71.1, 71.2 and 73.2 are to be compiled is 2009.

SECTION 6

Production of results

1. In order that Community statistics may be compiled, Member States are to produce component national results broken down to the NACE Rev. 2 divisions 62 and 78 and groups 58.2, 63.1, 69.1, 69.2, 70.2, 71.1, 71.2, 73.1 and 73.2.

2. Turnover results are also to be broken down by product and residence of client for the NACE Rev. 2 divisions 62 and 78, groups 58.2, 63.1, 69.1, 69.2, 70.2, 71.1, 71.2, 73.1 and 73.2.

SECTION 7

Transmission of results

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

SECTION 8

Transitional period

For the purposes of the detailed module defined in this Annex, the transitional period will not extend for more than three years beyond the first reference years indicated in Section 5 for the compilation of the statistics indicated in Section 4.

▼B

ANNEX IX

A DETAILED MODULE FOR STRUCTURAL STATISTICS ON BUSINESS DEMOGRAPHY

SECTION 1

Aim

The aim of this Annex is to establish a common framework for the collection, compilation, transmission and evaluation of Community statistics on business demography.

SECTION 2

Scope

The statistics to be compiled will relate to the domains referred to in Article 1(a) to (f), in particular to a list of characteristics for a detailed analysis of the population of active enterprises, enterprise births, enterprise deaths and the survival of newly born enterprises and the related effects on the structure, activity and the evolution of the business population.

SECTION 3

Coverage

1. The statistics are to be compiled for the activities listed in Section 10.

2. Pilot studies are to be conducted for the statistical unit, activities and demographic events listed in Section 12.

SECTION 4

Definitions

For the purpose of this annex, the following definition applies:

— 'reference period' shall mean the year in which populations of active enterprises, enterprise births, enterprise deaths and enterprise survivals are observed. It is referred to as 't' in Section 5.

SECTION 5

Characteristics

1. Annual demographic statistics using the enterprise as the statistical unit are to be compiled for the following characteristics:

Code	Title
	Structural data
11 91 0	Population of active enterprises in t
11 92 0	Number of births of enterprises in t
11 93 0	Number of deaths of enterprises in t
11 94 1	Number of enterprises newly born in t-1 having survived to t
11 94 2	Number of enterprises newly born in t-2 having survived to t
11 94 3	Number of enterprises newly born in t-3 having survived to t
11 94 4	Number of enterprises newly born in t-4 having survived to t
11 94 5	Number of enterprises newly born in t-5 having survived to t

▼B

2. Enterprise characteristics for the populations of active enterprises, enterprise births, enterprise deaths and enterprise survivals for which annual statistics are to be compiled:

Code	Title
	Data on employment
16 91 0	Number of persons employed in the population of active enterprises in t
16 91 1	Number of employees in the population of active enterprises in t
16 92 0	Number of persons employed in the population of births in t
16 92 1	Number of employees in the population of births in t
16 93 0	Number of persons employed in the population of deaths in t
16 93 1	Number of employees in the population of deaths in t
16 94 1	Number of persons employed in the population of enterprises newly born in t-1 having survived to t
16 94 2	Number of persons employed in the population of enterprises newly born in t-2 having survived to t
16 94 3	Number of persons employed in the population of enterprises newly born in t-3 having survived to t
16 94 4	Number of persons employed in the population of enterprises newly born in t-4 having survived to t
16 94 5	Number of persons employed in the population of enterprises newly born in t-5 having survived to t
16 95 1	Number of persons employed in the year of birth in the population of enterprises newly born in t-1 having survived to t
16 95 2	Number of persons employed in the year of birth in the population of enterprises newly born in t-2 having survived to t
16 95 3	Number of persons employed in the year of birth in the population of enterprises newly born in t-3 having survived to t
16 95 4	Number of persons employed in the year of birth in the population of enterprises newly born in t-4 having survived to t
16 95 5	Number of persons employed in the year of birth in the population of enterprises newly born in t-5 having survived to t

SECTION 6

First reference year

The first reference year for which annual statistics are compiled is as follows:

Calendar year	Code
2004	11 91 0, 11 92 0, 11 93 0, 16 91 0, 16 91 1, 16 92 0, 16 92 1, 16 93 0 and 16 93 1

▼B

Calendar year	Code
2005	11 94 1, 16 94 1 and 16 95 1
2006	11 94 2, 16 94 2 and 16 95 2
2007	11 94 3, 16 94 3 and 16 95 3
2008	11 94 4, 16 94 4 and 16 95 4
2009	11 94 5, 16 94 5 and 16 95 5

SECTION 7

Report on the quality of statistics

The Member States will produce quality reports that will indicate the comparability of characteristics 11 91 0 and 16 91 0 with characteristics 11 11 0 and 16 11 0 in Annex I and, if necessary, the compliance of the delivered data with the common methodology as laid down in the recommendations manual referred to in Section 11.

SECTION 8

Production of results

1. The results are to be broken down to the level of the breakdown of activities listed in Section 10.

2. Some results, to be determined in accordance with the regulatory procedure with scrutiny referred to in Article 12(3), are also to be broken down into size classes to the level of detail listed in Section 10, except for NACE Rev. 2 Sections L, M and N, where the breakdown is required only to the group level.

3. Some results, to be determined in accordance with the regulatory procedure with scrutiny referred to in Article 12(3), are also to be broken down according to legal form to the level of the detail listed in Section 10, except for NACE Rev. 2 Sections L, M and N, where the breakdown is required only to the group level.

SECTION 9

Transmission of results

Preliminary results for characteristics related to enterprise deaths (11 93 0, 16 93 0 and 16 93 1) are to be transmitted within 18 months of the end of the calendar year of the reference period. Revised results for these characteristics, following the confirmation of enterprise deaths after two years of inactivity, are to be transmitted within 30 months of the same reference period. All other results are to be transmitted within 18 months of the end of the calendar year of the reference period.

Results for reference years preceding 2008 are to be transmitted six months after the end of 2008, with the exception of revised results for enterprise deaths (11 93 0, 16 93 0 and 16 93 1) of reference year 2007, which are to be transmitted 18 months after the end of 2008.

SECTION 10

Breakdown of activities

1. For the data for the reference years 2004 to 2007 inclusive the following breakdown referring to the NACE Rev. 1.1 classification is provided:

   Section C

   Mining and quarrying

   To enable Community statistics to be compiled, Member States will transmit component national results broken down to the section level of NACE Rev. 1.1.

▼B

Section D

Manufacturing

To enable Community statistics to be compiled, Member States will transmit component national results broken down to the subsection level of NACE Rev. 1.1.

Sections E and F

Electricity, gas and water supply and construction

To enable Community statistics to be compiled, Member States will transmit component national results broken down to the section level of NACE Rev. 1.1.

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 for the NACE Rev. 1.1 codes G, 50, 51, 52, 52.1, 52.2, 52.3 + 52.4 + 52.5, 52.6 and 52.7.

Section H

Hotels and restaurants

To enable Community statistics to be compiled, Member States will transmit component national results for the NACE Rev. 1.1 codes 55, 55.1 + 55.2 and 55.3 + 55.4 + 55.5.

Section I

Transport, storage and communication

To enable Community statistics to be compiled, Member States will transmit component national results for the NACE Rev. 1.1 codes I, 60, 61, 62, 63, 64, 64.1 and 64.2.

Section J

Financial intermediation

To enable Community statistics to be compiled, Member States will transmit component national results broken down to the division level of NACE Rev. 1.1.

Section K

Real estate, renting and business activities

NACE Rev. 1.1 class 74.15 is excluded from the scope of this Annex. To enable Community statistics to be compiled, Member States will transmit component national results broken down to the class level of NACE Rev. 1.1.

2. The data for the reference year 2008 and thereafter will be provided using the following breakdown of activities referring to the NACE Rev. 2 classification:

Section B

Mining and quarrying

To enable Community statistics to be compiled, Member States will transmit component national results broken down to the section level of NACE Rev. 2.

Section C

Manufacturing

To enable Community statistics to be compiled, Member States will transmit component national results for the NACE Rev. 2 codes C, 10 + 11 + 12, 13 + 14, 15, 16, 17 + 18, 19, 20 + 21, 22, 23, 24 + 25, 26 + 27, 28, 29 + 30, 31 + 32 and 33.

Sections D, E and F

Electricity, gas, steam and air conditioning supply; water supply, sewerage, waste management and remediation activities; construction

To enable Community statistics to be compiled, Member States will transmit component national results broken down to the section level of NACE Rev. 2.

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Section G

Wholesale and retail trade; repair of motor vehicles and motorcycles

To enable Community statistics to be compiled, Member States will transmit component national results for the NACE Rev. 2 codes G, 45, 46, 47, 47.1, 47.2, 47.3, 47.4 + 47.5 + 47.6 + 47.7, and 48.8 + 48.9.

Sections H and I

Transportation and storage; accommodation and food service activities

To enable Community statistics to be compiled, Member States will transmit component national results broken down to the division level of NACE Rev. 2.

Section J

Information and communication

To enable Community statistics tot be compiled Member States will transmit component national results broken down to the division level of NACE Rev. 2 and further down to class level of NACE Rev. 2 in division 62.

Section K

Financial and insurance activities

NACE Rev. 2 group 64.2 is excluded from the scope of this Annex. To enable Community statistics to be compiled, Member States will transmit component national results broken down to the division level of NACE Rev. 2.

Sections L, M and N

Real estate activities; professional, scientific and technical service activities; administrative and support service activities

To enable Community statistics to be compiled, Member States will transmit component national results broken down to the class level of NACE Rev. 2.

Special aggregates

To enable Community statistics on business demography to be compiled for the Information and Communication Technology sector, a number of special aggregates of the NACE Rev. 2 will be transmitted. These aggregates will be determined in accordance with the regulatory procedure with scrutiny referred to in Article 12(3).

3. Data on enterprises newly born in 2004, 2005, 2006 and 2007 will also be provided in accordance with the NACE Rev. 2 breakdown as defined in paragraph 2 of this Section. This comprises characteristics 11 92 0, 16 92 0 and 16 92 1 for the above reference years. These results are to be provided together with data for the reference year 2008.

SECTION 11

Recommendations manual

The Commission will publish a recommendations manual in close cooperation with the Member States, which contains supplementary guidance concerning the Community statistics produced pursuant to this Annex. The recommendations manual will be published when this Regulation enters into force.

SECTION 12

Pilot studies

For the activities covered by this Annex, the Commission will institute the following pilot studies to be carried out by Member States:

— production of the data using the local unit as the statistical unit,

— production of data on demographic events other than enterprise births, survivals and deaths, and,

— production of data on NACE Rev. 2 Sections P, Q, R and S.

If the Commission, on the basis of the evaluation of pilot studies concerning non-market activities in Sections M to O of NACE Rev. 1.1, deems it necessary to

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expand the current scope of this Regulation, it will make a proposal in accordance with the procedure laid down in Article 251 of the Treaty.

SECTION 13

Transitional period

For the purposes of the detailed module defined in this Annex, the transitional period will not extend for more than four years after the first reference years for the compilation of the statistics indicated in Section 6.

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ANNEX X

REPEALED REGULATION AND SUCCESSIVE AMENDMENTS

Council Regulation (EC, Euratom) No 58/97 (OJ L 14, 17.1.1997, p. 1).

Council Regulation (EC, Euratom) No 410/98 (OJ L 52, 21.2.1998, p. 1).

Article 1 of Commission Regulation (EC) No 1614/2002 (OJ L 244, 12.9.2002, p. 7).

Regulation (EC) No 2056/2002 of the European Parliament and of the Council (OJ L 317, 21.11.2002, p. 1).

Point 69 of Annex III of Regulation (EC) No 1882/2003 of the European Parliament and of the Council (OJ L 284, 31.10.2003, p. 1).

Articles 11 and 20 and Annex II of Regulation (EC) No 1893/2006 of the European Parliament and of the Council (OJ L 393, 30.12.2006, p. 1).

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ANNEX XI

CORRELATION TABLE

Regulation (EC, Euratom) No 58/97	This Regulation
Article 1	Article 1
Article 2	Article 1
Article 3	Article 2
Article 4, paragraph 1	Article 3, paragraph 1
Article 4, paragraph 2	Article 3, paragraph 3
Article 5	Article 3, paragraph 2
—	Article 3, paragraph 4
—	Article 4
Article 6	Article 5
Article 7	Article 6
Article 8	Article 7
Article 9	Article 8, paragraphs 1, 2
—	Article 8, paragraph 3
Article 10	Article 9
Article 11	Article 10
Article 12, paragraphs (i) to (x)	Article 11, paragraph 1
—	Article 11, paragraph 2
Article 13	Article 12
Article 14	Article 13
Article 15	—
—	Article 14
Article 16	Article 15
Annex 1, Sections 1-9	Annex I, Sections 1-9
Annex 1, Section 10, paragraphs 1 and 2	Annex I, Section 10, paragraphs 1 and 2, with deletions
Annex 1, Section 10, paragraphs 3 and 4	—
Annex 1, Section 11	Annex I, Section 11
Annex 2	Annex II
Annex 3, Sections 1-8	Annex III, Sections 1-8
Annex 3, Section 9	—
Annex 3, Section 10	Annex III, Section 9

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Regulation (EC, Euratom) No 58/97	This Regulation
Annex 4, Sections 1-8	Annex IV, Sections 1-8
Annex 4, Section 9	—
Annex 4, Section 10	Annex IV, Section 9
—	Annex V
—	Annex VI
—	Annex VII
—	Annex VIII
—	Annex IX
—	Annex X
—	Annex XI