II

(Non-legislative acts)

REGULATIONS

COMMISSION DELEGATED REGULATION (EU) 2015/1365

of 30 April 2015

on the transmission format for research and development expenditure data

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European System of national and regional accounts in the European Union [1], and in particular Article 2(5) thereof,

Whereas:

(1) The European system of accounts set up by Regulation (EU) No 549/2013 (ESA 2010) establishes a system of national and regional accounts to meet the requirements of the economic, social and regional policy of the Union.

(2) Due to the importance of research and development for the economy, additional methods and harmonised and comparable transmission formats have been developed for research and development data within the context of the European Statistical System, which is the partnership between the Commission (Eurostat) and the national statistical institutes and other national authorities responsible in the Member States for the development, production and dissemination of European statistics.

(3) The methodological rules provided in Annex A to Regulation (EU) No 549/2013 are to be applied when recording research and development expenditure as gross fixed capital formation.

(4) The transmission programme set out in ESA 2010 includes annual information on fixed assets and gross fixed capital formation in those assets. It is necessary that reliable and comparable data be transmitted by Member States to the Commission in a specific format, in order to ensure a high level of quality of national accounts,

HAS ADOPTED THIS REGULATION:

Article 1

Subject matter

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

[1] OJ L 174, 26.6.2013, p. 1.

Article 2

Data transmission format

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

(a) AN.1171g, research and development assets, gross;

(b) AN.1171n, research and development assets, net;

(c) P.51g, AN.1171, gross fixed capital formation in research and development.

Article 3

Entry into force and application

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

It shall apply to data transmitted from 1 August 2015.

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

Done at Brussels, 30 April 2015.

For the Commission
The President
Jean-Claude JUNCKER