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The titles of all other Acts are printed in bold type and preceded by an asterisk.

I

(Acts whose publication is obligatory)

COMMISSION REGULATION (EC) No 1667/2003

of 1 September 2003

implementing Council Regulation (EC, Euratom) No 58/97 with regard to derogations to be granted for structural business statistics

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC, Euratom) No 58/97 of 20 December 1996 concerning structural business statistics [1], as last amended by Regulation (EC) No 2056/2002 of the European Parliament and of the Council [2], and in particular Article 12(x) thereof,

Whereas:

(1) Regulation (EC, Euratom) No 58/97 established a common framework for the production of Community statistics on the structure, activity, performance and competitiveness of credit institutions and pension funds as well as on environmental protection expenditures.

(2) Article 11 of Regulation (EC, Euratom) No 58/97 provides that derogations from the provisions of the Annexes to that Regulation may be accepted during a transitional period.

(3) Member States have asked for derogations from certain provisions of Annex 2 to Regulation (EC, Euratom) No 58/97 in respect of the characteristics 21 11 0, 21 12 0 and 21 14 0 for the period 2001 to 2004 in order to put in place the necessary data collection systems or adapt existing ones, so that by the end of the transition period provided for in Annex 2 to the Regulation its provisions will have been met.

(4) Member States have asked for derogations from certain provisions of Annex 6 to Regulation (EC, Euratom) No 58/97 in respect of credit institutions, for the period 2001 to 2003 in order to put in place the necessary data collection systems or adapt existing ones so that by the end of the transition period laid down in Annex 6 to the Regulation its provisions will have been met.

(5) Member States have asked for derogations from certain provisions of Annex 7 to Regulation (EC, Euratom) No 58/97 in respect of pension funds for the period 2002 to 2004 in order to put in place the necessary data collection systems or adapt existing ones so that by the end of the transition period laid down in Annex 7 to the Regulation its provisions will have been met.

(6) It is necessary to grant those derogations, as the data collection systems of Member States require further adaptation.

(7) The measures provided for in this Regulation are in accordance with the opinion of the Statistical Programme Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Derogations from the characteristics 21 11 0, 21 12 0 and 21 14 0 of section 4 of Annex 2 to Regulation (EC, Euratom) No 58/97 are granted for the reference years 2001 to 2004 as specified in Annex I to this Regulation.

(1) OJ L 14, 17.1.1997, p. 1.
(2) OJ L 317, 21.11.2002, p. 1.

Article 2

Derogations from the list of characteristics contained in section 4 of Annex 6 to Regulation (EC, Euratom) No 58/97 are granted for the reference years 2001 to 2003 as specified in Annex II to this Regulation.

Article 3

Derogations from the list of characteristics contained in Section 4 of Annex 7 to Regulation (EC, Euratom) No 58/97 are granted for the reference years 2002 to 2004 as specified in Annex III to this Regulation.

Article 4

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.

Done at Brussels, 1 September 2003.

For the Commission

Pedro SOLBES MIRA

Member of the Commission

ANNEX I

Derogations for variables 21 11 0, 21 12 0 and 21 14 0 of Annex 2

BELGIUM

	Annual enterprise statistics 2001 to 2004 variable 21 11 0 *Investment in equipment and plant for pollution control and special anti-pollution accessories (mainly 'end-of-pipe' equipment)*	Annual enterprise statistics 2001 to 2004 variable 21 12 0 *Investment in equipment and plant linked to cleaner technologies ('integrated technology')*	Multiannual enterprise statistics 2001 to 2004 variable 21 14 0 *Total current expenditure on environmental protection*
Complete, partial or no derogation	Partial derogation	Partial derogation	Partial derogation
Extra transmission period needed	2001 to 2004: 18 + 3	2001 to 2004: 18 + 3	2001 to 2004: 18 + 3
Missing activities	None	None	None
Missing size classes	None	None	2001 to 2004: 1 - 49
Other points	2001 to 2004: no breakdown by environmental domains	2001 to 2004: no breakdown by environmental domains	2001 to 2004: no breakdown by environmental domains

DENMARK

	Annual enterprise statistics 2001 to 2004 variable 21 11 0 *Investment in equipment and plant for pollution control and special anti-pollution accessories (mainly 'end-of-pipe' equipment)*	Annual enterprise statistics 2001 to 2004 variable 21 12 0 *Investment in equipment and plant linked to cleaner technologies ('integrated technology')*	Multiannual enterprise statistics 2001 to 2004 variable 21 14 0 *Total current expenditure on environmental protection*
Complete, partial or no derogation	Complete derogation	Complete derogation	Complete derogation
Extra transmission period needed			
Missing activities			
Missing size classes			
Other points			

GERMANY

	Annual enterprise statistics 2001 to 2004 variable 21 11 0 *Investment in equipment and plant for pollution control and special anti-pollution accessories (mainly 'end-of-pipe' equipment)*	Annual enterprise statistics 2001 to 2004 variable 21 12 0 *Investment in equipment and plant linked to cleaner technologies ('integrated technology')*	Multiannual enterprise statistics 2001 to 2004 variable 21 14 0 *Total current expenditure on environmental protection*
Complete, partial or no derogation	Partial derogation	2001 and 2002: Complete derogation 2003 and 2004: Partial derogation	Partial derogation
Extra transmission period needed	None	None	None
Missing activities	2001 to 2004: NACE 40-41	2003 and 2004: NACE 40-41	2001 to 2004: NACE 40-41
Missing size classes	None	None	None
Other points	None	None	None

SPAIN

	Annual enterprise statistics 2001 to 2004 variable 21 11 0 *Investment in equipment and plant for pollution control and special anti-pollution accessories (mainly 'end-of-pipe' equipment)*	Annual enterprise statistics 2001 to 2004 variable 21 12 0 *Investment in equipment and plant linked to cleaner technologies ('integrated technology')*	Multiannual enterprise statistics 2001 to 2004 variable 21 14 0 *Total current expenditure on environmental protection*
Complete, partial or no derogation	No derogation	No derogation	No derogation
Extra transmission period needed			
Missing activities			
Missing size classes			
Other points			

GREECE

	Annual enterprise statistics 2001 to 2004 variable 21 11 0 *Investment in equipment and plant for pollution control and special anti-pollution accessories (mainly 'end-of-pipe' equipment)*	Annual enterprise statistics 2001 to 2004 variable 21 12 0 *Investment in equipment and plant linked to cleaner technologies ('integrated technology')*	Multiannual enterprise statistics 2001 to 2004 variable 21 14 0 *Total current expenditure on environmental protection*
Complete, partial or no derogation	2001: complete derogation	2001: complete derogation	2001: complete derogation
Extra transmission period needed			
Missing activities			
Missing size classes			
Other points			

FRANCE

	Annual enterprise statistics 2001 to 2004 variable 21 11 0 *Investment in equipment and plant for pollution control and special anti-pollution accessories (mainly 'end-of-pipe' equipment)*	Annual enterprise statistics 2001 to 2004 variable 21 12 0 *Investment in equipment and plant linked to cleaner technologies ('integrated technology')*	Multiannual enterprise statistics 2001 to 2004 variable 21 14 0 *Total current expenditure on environmental protection*
Complete, partial or no derogation	Partial derogation	Partial derogation	Partial derogation
Extra transmission period needed	None	None	None
Missing activities	Part of NACE rev. 1 division 15	Part of NACE rev. 1 division 15	Part of NACE rev. 1 division 15
Missing size classes	2001 to 2004: fewer than 20 employees except for: NACE rev. 1 division 15 and class 2010: fewer than 100 employees	2001 to 2004: fewer than 20 employees except for: NACE rev. 1 division 15 and class 2010: fewer than 100 employees	2001 to 2004: fewer than 20 employees except for: NACE rev. 1 division 15 and class 2010: fewer than 100 employees
Other points	2001 to 2004: for the size-class breakdown the size-class 1-49 is missing 2001 to 2004: for the breakdown into environmental domains the domain 'Other environmental protection activities' is partially covered.	2001 to 2004: for the size-class breakdown the size-class 1-49 is missing 2001 to 2004: for the breakdown into environmental domains the domain 'Other environmental protection activities' is partially covered.	2001 to 2004: for the size-class breakdown the size-class 1-49 is missing 2001 to 2004: for the breakdown into environmental domains the domain 'Other environmental protection activities' is partially covered.

IRELAND

	Annual enterprise statistics 2001 to 2004 variable 21 11 0 *Investment in equipment and plant for pollution control and special anti-pollution accessories (mainly 'end-of-pipe' equipment)*	Annual enterprise statistics 2001 to 2004 variable 21 12 0 *Investment in equipment and plant linked to cleaner technologies ('integrated technology')*	Multiannual enterprise statistics 2001 to 2004 variable 21 14 0 *Total current expenditure on environmental protection*
Complete, partial or no derogation	Complete derogation	Complete derogation	Complete derogation
Extra transmission period needed			
Missing activities			
Missing size classes			
Other points			

Note: According to the provisions of section 4(3) and (4) of Annex 2 to Council Regulation (EC, Euratom) No 58/97 the information necessary for the compilation of statistics relating to characteristics 21 11 0, 21 12 0 and 21 14 0 need not be collected if the total amount of the turnover or the number of persons employed in a division of NACE rev. 1, sections C to E, represent, in a Member State, less than 1 % of the Community total.

ITALY

	Annual enterprise statistics 2001 to 2004 variable 21 11 0 *Investment in equipment and plant for pollution control and special anti-pollution accessories (mainly 'end-of-pipe' equipment)*	Annual enterprise statistics 2001 to 2004 variable 21 12 0 *Investment in equipment and plant linked to cleaner technologies ('integrated technology')*	Multiannual enterprise statistics 2001 to 2004 variable 21 14 0 *Total current expenditure on environmental protection*
Complete, partial or no derogation	No derogation	No derogation	No derogation
Extra transmission period needed			
Missing activities			
Missing size classes			
Other points			

LUXEMBOURG

	Annual enterprise statistics 2001 to 2004 variable 21 11 0 *Investment in equipment and plant for pollution control and special anti-pollution accessories (mainly 'end-of-pipe' equipment)*	Annual enterprise statistics 2001 to 2004 variable 21 12 0 *Investment in equipment and plant linked to cleaner technologies ('integrated technology')*	Multiannual enterprise statistics 2001 to 2004 variable 21 14 0 *Total current expenditure on environmental protection*
Complete, partial or no derogation	Complete derogation	Complete derogation	Complete derogation
Extra transmission period needed			
Missing activities			
Missing size classes			
Other points			

Note: According to the provisions of section 4 (3) and (4) of Annex 2 to Council Regulation (EC, Euratom) No 58/97 the information necessary for the compilation of statistics relating to characteristics 21 11 0, 21 12 0 and 21 14 0 need not be collected if the total amount of the turnover or the number of persons employed in a division of NACE rev. 1, sections C to E, represent, in a Member State, less than 1 % of the Community total.

NETHERLANDS

	Annual enterprise statistics 2001 to 2004 variable 21 11 0 *Investment in equipment and plant for pollution control and special anti-pollution accessories (mainly 'end-of-pipe' equipment)*	Annual enterprise statistics 2001 to 2004 variable 21 12 0 *Investment in equipment and plant linked to cleaner technologies ('integrated technology')*	Multiannual enterprise statistics 2001 to 2004 variable 21 14 0 *Total current expenditure on environmental protection*
Complete, partial or no derogation	Partial derogation	Partial derogation	Partial derogation
Extra transmission period needed	2001: 18 + 3 2002: 18 + 2 2003: 18 + 1	2001: 18 + 3 2002: 18 + 2 2003: 18 + 1	2001: 18 + 3 2002: 18 + 2 2003: 18 + 1
Missing activities	None	None	None
Missing size classes			
Other points	2001: data only with the following size-class breakdown: 1-49, 50-199, 200 +	2001: data only with the following size-class breakdown: 1-49, 50-199, 200 +	2001: data only with the following size-class breakdown: 1-49, 50-199, 200 +

AUSTRIA

	Annual enterprise statistics 2001 to 2004 variable 21 11 0 *Investment in equipment and plant for pollution control and special anti-pollution accessories (mainly 'end-of-pipe' equipment)*	Annual enterprise statistics 2001 to 2004 variable 21 12 0 *Investment in equipment and plant linked to cleaner technologies ('integrated technology')*	Multiannual enterprise statistics 2001 to 2004 variable 21 14 0 *Total current expenditure on environmental protection*
Complete, partial or no derogation	Complete derogation	Complete derogation	Complete derogation
Extra transmission period needed			
Missing activities			
Missing size classes			
Other points			

PORTUGAL

	Annual enterprise statistics 2001 to 2004 variable 21 11 0 *Investment in equipment and plant for pollution control and special anti-pollution accessories (mainly 'end-of-pipe' equipment)*	Annual enterprise statistics 2001 to 2004 variable 21 12 0 *Investment in equipment and plant linked to cleaner technologies ('integrated technology')*	Multiannual enterprise statistics 2001 to 2004 variable 21 14 0 *Total current expenditure on environmental protection*
Complete, partial or no derogation	Partial derogation	Partial derogation	Partial derogation
Extra transmission period needed	None	None	None
Missing activities	None	None	None
Missing size classes	None	None	None
Other points	2001 — Businesses with the following characteristics are not included in the statistics: (a) businesses belonging to size class 1-20 and turnover below EUR 100 000 (b) individual entrepreneurs acting under their own name with less than EUR 250 000 of turnover and fewer than 10 employees (c) Municipal services providing water supply services	2001 — Businesses with the following characteristics are not included in the statistics: (a) Businesses belonging to size class 1-20 and turnover below EUR 100 000 (b) Individual entrepreneurs acting under their own name with less than EUR 250 000 of turnover and fewer than 10 employees; (c) Municipal services providing water supply services	2001 — Businesses with the following characteristics are not included in the statistics: (a) businesses belonging to size class 1-20 and turnover below EUR 100 000 (b) individual entrepreneurs acting under their own name with less than EUR 250 000 of turnover and fewer than 10 employees (c) Municipal services providing water supply services

SWEDEN

	Annual enterprise statistics 2001 to 2004 variable 21 11 0 *Investment in equipment and plant for pollution control and special anti-pollution accessories (mainly 'end-of-pipe' equipment)*	Annual enterprise statistics 2001 to 2004 variable 21 12 0 *Investment in equipment and plant linked to cleaner technologies ('integrated technology')*	Multiannual enterprise statistics 2001 to 2004 variable 21 14 0 *Total current expenditure on environmental protection*
Complete, partial or no derogation	No derogation	No derogation	No derogation
Extra transmission period needed			
Missing activities			
Missing size classes			
Other points			

FINLAND

	Annual enterprise statistics 2001 to 2004 variable 21 11 0 *Investment in equipment and plant for pollution control and special anti-pollution accessories (mainly 'end-of-pipe' equipment)*	Annual enterprise statistics 2001 to 2004 variable 21 12 0 *Investment in equipment and plant linked to cleaner technologies ('integrated technology')*	Multiannual enterprise statistics 2001 to 2004 variable 21 14 0 *Total current expenditure on environmental protection*
Complete, partial or no derogation	Partial derogation	Partial derogation	Partial derogation
Extra transmission period needed	2001: 18 + 8 2002: 18 + 8	2001: 8 + 8 2002: 18 + 8	2001: 18 + 8
Missing activities	None	None	None
Missing size classes	None	None	None
Other points	None	None	None

UNITED KINGDOM

	Annual enterprise statistics 2001 to 2004 variable 21 11 0 *Investment in equipment and plant for pollution control and special anti-pollution accessories (mainly 'end-of-pipe' equipment)*	Annual enterprise statistics 2001 to 2004 variable 21 12 0 *Investment in equipment and plant linked to cleaner technologies ('integrated technology')*	Multiannual enterprise statistics 2001 to 2004 variable 21 14 0 *Total current expenditure on environmental protection*
Complete, partial or no derogation	No derogation	No derogation	No derogation
Extra transmission period needed			
Missing activities			
Missing size classes			
Other points			

ANNEX II

Derogations for Annex 6

BELGIUM

	Annual enterprise statistics 2001 to 2003	Title	Annual enterprise statistics broken down 2001 to 2003	Title
Complete, partial or no derogation	No derogation		No derogation	
Extra transmission period needed	None		None	
Missing variables	None		None	
Other points	None		None	

DENMARK

	Annual enterprise statistics 2001 to 2003	Title	Annual enterprise statistics broken down 2001 to 2003	Title
Complete, partial or no derogation	Partial derogation		Partial derogation	
Extra transmission period needed	10 + 3 for 2001	All characteristics	10 + 3 for 2001	All characteristics
Missing variables	None		None	
Other points	None		None	

GERMANY

	Annual enterprise statistics 2001 to 2003 (1)	Title	Annual enterprise statistics broken down 2001 to 2003	Title
Complete, partial or no derogation	Partial derogation		Partial derogation	
Extra transmission period needed	None		None	

	Annual enterprise statistics 2001 to 2003 (1)	Title	Annual enterprise statistics broken down 2001 to 2003	Title
Missing variables	16 11 0	Number of persons employed	16 11 1	**Annual enterprise statistics broken down by category of credit institutions** Number of persons employed by category of credit institutions
	16 11 2	Number of women employed		**Annual regional statistics**
	16 13 0	Number of employees	16 11 0	Number of persons employed by region
	16 13 6	Number of female employees		
	16 14 0	Number of employees in full-time equivalent units		
	42 12 1	Interest payable and similar charges linked to debt securities in issue		
Other points	All statistics are compiled on the basis of the home country principle.		All statistics are compiled on the basis of the home country principle.	

(1) Germany will not be in a position to report the data for 2001 to 2003 in the new format (not even retrospectively in 2005). The current format and process will be used until 2004 (for 2003 data).

GREECE

	Annual enterprise statistics 2001 to 2003	Title	Annual enterprise statistics broken down 2001 to 2003	Title
Complete, partial or no derogation	Partial derogation		Partial derogation	
Extra transmission period needed	None		None	
Missing variables	15 11 0	Gross investment in tangible goods		**Annual enterprise statistics by geographical breakdown**
	16 11 2	Number of women employed	11 51 0	Total number of financial subsidiaries broken down by location in other countries

	Annual enterprise statistics 2001 to 2003	Title	Annual enterprise statistics broken down 2001 to 2003	Title
	16 13 0	Number of employees		**Annual regional statistics**
	16 13 6	Number of female employees	11 21 0	Number of local units
	16 14 0	Number of employees in full-time equivalent	16 11 0	Number of persons employed
	42 12 1	Interest payable and similar charges linked to debt securities in issue		
Other points	None		None	

SPAIN

	Annual enterprise statistics 2001 to 2003	Title	Annual enterprise statistics broken down 2001 to 2003	Title
Complete, partial or no derogation	Partial derogation		Partial derogation	
Extra transmission period needed	None		None	
Missing variables	16 13 6	Number of female employees		**Annual regional statistics**
			16 11 0	Number of persons employed
Other points	None		None	

FRANCE

	Annual enterprise statistics 2001 to 2003	Title	Annual enterprise statistics broken down 2001 to 2003	Title
Complete, partial or no derogation	Partial derogation		Partial derogation	
Extra transmission period needed	None		None except:	
			12 + 12 for 2001 and 2002 for:	

	Annual enterprise statistics 2001 to 2003	Title	Annual enterprise statistics broken down 2001 to 2003	Title
				Annual enterprise statistics by geographical breakdown
			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
			45 11 0	Geographical breakdown of the total number of EEA branches
			12 + 12 for 2001 to 2003 for:	
				Annual enterprise statistics by geographical breakdown
			45 21 0	Geographical breakdown of interest receivable and similar income
			45 22 0	Geographical breakdown of balance sheet total
				Annual regional statistics
			11 21 0	Number of local units by region
			16 11 0	Number of persons employed by region
Missing variables	16 11 2	Number of women employed		**Annual enterprise statistics broken down by legal status**
	16 13 6	Number of female employees	43 32 0	Balance sheet broken down by legal status
				Annual enterprise statistics broken down by category of credit institutions
			16 11 1	Number of persons employed broken down by category of credit institutions
Other points	None		None	

IRELAND

	Annual enterprise statistics 2001 to 2003	Title	Annual enterprise statistics broken down 2001 to 2003	Title
Complete, partial or no derogation	Complete derogation		Complete derogation	
Extra transmission period needed				
Missing variables				
Other points				

ITALY

	Annual enterprise statistics 2001 to 2003	Title	Annual enterprise statistics broken down 2001 to 2003	Title
Complete, partial or no derogation	No derogation		No derogation	
Extra transmission period needed	None		None	
Missing variables	None			
Other points	None		None	

LUXEMBOURG

	Annual enterprise statistics 2001 to 2003	Title	Annual enterprise statistics broken down 2001 to 2003	Title
Complete, partial or no derogation	Partial derogation		Partial derogation	
Extra transmission period needed	None		None	
Missing variables	16 13 0	Number of employees		**Annual enterprise statistics broken down by the residence of the parent enterprise**
	16 13 6	Number of female employees	43 31 0	Balance sheet total broken down according to the residence of the parent enterprise

	Annual enterprise statistics 2001 to 2003	Title	Annual enterprise statistics broken down 2001 to 2003	Title
	16 14 0	Number of employees in full-time equivalent units		**Annual enterprise statistics by geographical breakdown**
	42 12 1	Interest payable and similar charges linked to debt securities in issue	11 51 0	Total number of financial subsidiaries broken down by location in other countries
	47 13 0	Number of automated teller machines (ATM) owned by credit institutions	45 21 0	Geographical breakdown of interest receivable and similar income
			45 22 0	Geographical breakdown of balance sheet total
Other points	None		None	

NETHERLANDS

	Annual enterprise statistics 2001 to 2003	Title	Annual enterprise statistics broken down 2001 to 2003	Title
Complete, partial or no derogation	No derogation		Partial derogation	
Extra transmission period needed	None		None	
Missing variables				**Annual enterprise statistics by geographical breakdown**
			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
				Annual regional statistics
			11 21 0	Number of local units
Other points	None		None	

AUSTRIA

	Annual enterprise statistics 2001 to 2003	Title	Annual enterprise statistics broken down 2001 to 2003	Title
Complete, partial or no derogation	Partial derogation		Partial derogation	
Extra Transmission period needed	10 + 3	All characteristics	10 + 3	All characteristics
	Except: 10 + 8 for 15 11 0 for 2001	Gross investment in tangible goods		
Missing variables	15 11 0 for 2002 and 2003	Gross investment in tangible goods		
Other points	None		None	

PORTUGAL

	Annual enterprise statistics 2001 to 2003	Title	Annual enterprise statistics broken down 2001 to 2003	Title
Complete, partial or no derogation	No derogation		No derogation	
Extra transmission period needed	None		None	
Missing variables	None		None	
Other points	None		None	

FINLAND

	Annual enterprise statistics 2001 to 2003	Title	Annual enterprise statistics broken down 2001 to 2003	Title
Complete, partial or no derogation	Partial derogation		Partial derogation	
Extra transmission period needed	None		None	

	Annual enterprise statistics 2001 to 2003	Title	Annual enterprise statistics broken down 2001 to 2003	Title
Missing variables	For 2001: 16 11 2	Number of women employed		
	For 2001 and 2002 42 11 1	Interest receivable and similar income arising from fixed-income securities		
Other points	None		None	

SWEDEN

	Annual enterprise statistics 2001 to 2003	Title	Annual enterprise statistics broken down 2001 to 2003	Title
Complete, partial or no derogation	Partial derogation		Partial derogation	
Extra transmission period needed	None		None except:	
			10 + 1 for:	
				Annual enterprise statistics broken down by the residence of the parent enterprise
			11 11 4	Number of enterprises broken down by the residence of the parent enterprise
			43 31 0	Balance sheet total broken down by the residence of the parent enterprise
				Annual enterprise statistics by geographical breakdown
			11 51 0	Total number of financial subsidiaries broken down by location in other countries
Missing variables	15 11 0	Gross investment in tangible goods		
	16 11 2	Number of women employed		
	16 13 6	Number of female employees		
Other points	None		None	

UNITED KINGDOM

	Annual enterprise statistics 2001 to 2003	Title	Annual enterprise statistics broken down 2001 to 2003	Title
Complete, partial or no derogation	Partial derogation		Partial derogation	
Extra transmission period needed	None		None	
Missing variables	42 35 0	Value adjustments and readjustments in respect of loans and advances and provisions for contingent liabilities and for commitments		**Annual enterprise statistics by geographical breakdown**
	42 36 0	Other value adjustments and value readjustments	11 41 1	Total number of branches broken down by location in non-EEA countries
	42 50 0	Extraordinary profit or loss	11 51 0	Total number of financial subsidiaries broken down by location in other countries
Other points	None		None	

ANNEX III

Derogations for Annex 7

BELGIUM

	Annual enterprise statistics 2002 to 2004	Title	Annual enterprise statistics broken down 2002 to 2004	Title
Complete, partial or no derogation	Partial derogation		Partial derogation	
Extra transmission period needed	12 + 3		12 + 3	
Missing variables	48 00 5	Pension contributions to defined benefit schemes		**Annual enterprise statistics broken down by geographical breakdown**
	48 00 6	Pension contributions to defined befit schemes	48 61 0	Geographical breakdown of turnover
	48 00 7	Pension contributions to hybrid schemes		
	12 15 0	Value added at factor cost		
	15 11 0	Gross investment in tangible goods		
	48 12 0	Investments in affiliated enterprises and participating interests (PF)		
	48 10 1	Total investments invested in 'the sponsoring enterprise'		
	48 13 2	Shares traded on a regulated market specialised in SMEs		
	48 13 4	Other variable yield securities		
	48 70 1	Number of members of defined benefit schemes		
	48 70 2	Number of members of defined contribution schemes		
	48 70 3	Number of members of hybrid schemes		
		Annual enterprise statistics on non-autonomous pension funds		

	Annual enterprise statistics 2002 to 2004	Title	Annual enterprise statistics broken down 2002 to 2004	Title
	11 15 0	Number of enterprises with non-autonomous pension funds		
Other points	None		None	

DENMARK

	Annual enterprise statistics 2002 to 2004	Title	Annual enterprise statistics broken down 2002 to 2004	Title
Complete, partial or no derogation	Partial derogation		Partial derogation	
Extra transmission period needed	None		None	
Missing variables	For 2002		For 2002	
	48 13 1	Shares traded on a regulated market		**Annual enterprise statistics broken down by currencies**
	48 13 3	Non-publicly traded shares	48 64 0	Total investments broken down into euro and non-euro components
	48 13 4	Other variable yield securities	For 2002 to 2004	
	For 2002 to 2004			**Annual enterprise statistics broken down by geographical breakdown**
	48 20 0	Other assets	48 61 0	Geographical breakdown of turnover
	48 00 5	Pension contributions to defined benefit schemes		
	48 00 6	Pension contributions to defined befit schemes		
	48 00 7	Pension contributions to hybrid schemes		
	48 03 1	Regular pension payments		

	Annual enterprise statistics 2002 to 2004	Title	Annual enterprise statistics broken down 2002 to 2004	Title
	48 03 2	Pension payments of lump sums		
	48 03 3	Outgoing transfers		
	15 11 0	Gross investment in tangible goods		
	48 10 1	Total investments invested in 'the sponsoring enterprise'		
	48 13 2	Shares traded on a regulated market specialised in SMEs		
	48 70 1	Number of members of defined benefit schemes		
	48 70 2	Number of members of defined contribution schemes		
	48 70 3	Number of members of hybrid schemes		
	48 70 5	Number of deferred members		
Other points	None		None	

GERMANY

	Annual enterprise statistics 2002 to 2004	Title	Annual enterprise statistics broken down 2002 to 2004	Title
Complete, partial or no derogation	Complete derogation		Complete derogation	
Extra transmission period needed				
Missing variables				
Other points				

GREECE

	Annual enterprise statistics 2002 to 2004	Title	Annual enterprise statistics broken down 2002 to 2004	Title
Complete, partial or no derogation	Complete derogation		Complete derogation	
Extra transmission period needed				
Missing variables				
Other points				

SPAIN

	Annual enterprise statistics 2002 to 2004	Title	Annual enterprise statistics broken down 2002 to 2004	Title
Complete, partial or no derogation	Partial derogation		Partial derogation	
Extra transmission period needed	None		None	
Missing variables	48 07 0	All taxes		**Annual enterprise statistics broken down by currencies**
	48 16 0	Participation in investment pools	48 64 0	Total investments broken down into euro and non-euro components
	48 10 1	Total investment in vested in 'the sponsoring enterprise'		**Annual enterprise statistics by geographical breakdown**
	48 10 4	Total investments at market values	48 61 0	Geographical breakdown of turnover
	48 13 2	Shares quoted on a regulated market specialised in SMEs		
	48 70 5	Number of deferred members		
Other points	None		None	

FRANCE

	Annual enterprise statistics 2002 to 2004	Title	Annual enterprise statistics broken down 2002 to 2004	Title
Complete, partial or no derogation	Complete derogation		Complete derogation	
Extra transmission period needed				
Missing variables				
Other points				

ITALY

	Annual enterprise statistics 2002 to 2004	Title	Annual enterprise statistics broken down 2002 to 2004	Title
Complete, partial or no derogation	Partial derogation		Partial derogation	
Extra transmission period needed	None		None	
Missing variables	48 00 3	Incoming transfers		**Annual enterprise statistics broken down by currencies**
	48 01 0	Investment income (PF)	48 64 0	Total investments broken down into euro and non-euro components
	48 01 1	Capital gains and losses		**Annual enterprise statistics by geographical breakdown**
	48 02 1	Insurance claims receivable	48 61 0	Geographical breakdown of turnover
	48 02 2	Other income (PF)		
	12 12 0	Production value		
	12 15 0	Value added at factor cost		
	48 03 3	Outgoing transfers		
	48 04 0	Net change in technical provision (reserves)		

	Annual enterprise statistics 2002 to 2004	Title	Annual enterprise statistics broken down 2002 to 2004	Title
	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		
	48 16 0	Participation in investment pools		
	48 10 1	Total investments in 'the sponsoring enterprise'		
	48 10 4	Total investments at market values		
	48 13 1	Shares traded on a regulated market		
	48 13 2	Shares traded on a regulated market specialised in SMEs		
	48 13 3	Non-publicly traded shares		
	48 13 4	Other variable yield securities		
	16 11 0	Number of persons employed		
	48 70 5	Number of deferred members		
Other points				

IRELAND

	Annual enterprise statistics 2002 to 2004	Title	Annual enterprise statistics broken down 2002 to 2004	Title
Complete, partial or no derogation	Complete derogation		Complete derogation	
Extra transmission period needed				
Missing variables				
Other points				

LUXEMBOURG

	Annual enterprise statistics 2002 to 2004	Title	Annual enterprise statistics broken down 2002 to 2004	Title
Complete, partial or no derogation	Complete derogation		Complete derogation	
Extra transmission period needed				
Missing variables				
Other points				

NETHERLANDS

	Annual enterprise statistics 2002 to 2004	Title	Annual enterprise statistics broken down 2002 to 2004	Title
Complete, partial or no derogation	Partial derogation		Partial derogation	
Extra transmission period needed	None except 12 + 1 for 2001		None except 12 + 1 for 2001	
Missing variables	For 2002 and 2003:		For 2002:	
	48 10 1	Total investments invested in 'the sponsoring enterprise'		**Annual enterprise statistics broken down by currencies**
	For 2002 to 2004		48 64 0	Total investments broken down into euro and non-euro components
	48 13 2	Shares traded on a regulated market specialised in SMEs		**Annual enterprise statistics by geographical breakdown**
			48 61 0	Geographical breakdown of turnover
Other points	None		None	

AUSTRIA

	Annual enterprise statistics 2002 to 2004	Title	Annual enterprise statistics broken down 2002 to 2004	Title
Complete, partial or no derogation	Partial derogation		No derogation	
Extra transmission period needed	None			
Missing variables		**Annual enterprise statistics**		
	48 00 5	Pension contributions to defined benefit schemes		
	48 00 6	Pension contributions to defined contribution schemes		
	48 00 7	Pension contributions to hybrid schemes		
	48 01 1	Capital gains and losses		
	48 03 3	Outgoing transfers		
	48 10 1	Total investments invested in 'the sponsoring enterprise'		
	48 12 0	Investments in affiliated enterprises and participating interests (PF)		
	48 13 1	Shares traded on a regulated market		
	48 13 2	Shares traded on a regulated market specialised in SME's		
	48 13 3	Non-publicly traded shares		
	48 13 4	Other variable yield securities		
	48 70 1	Number of members of defined benefit schemes		
	48 70 2	Number of members of defined contributions schemes		
	48 70 3	Number of members of hybrid schemes		
	48 70 5	Number of deferred members		

	Annual enterprise statistics 2002 to 2004	Title	Annual enterprise statistics broken down 2002 to 2004	Title
		Annual enterprise statistics on non-autonomous pension funds		
	11 15 0	Number of enterprises with non-autonomous pension funds		
Other points	None		None	

PORTUGAL

	Annual enterprise statistics 2002 to 2004	Title	Annual enterprise statistics broken down 2002 to 2004	Title
Complete, partial or no derogation	Partial derogation		No derogation	
Extra transmission period needed	None		None	
Missing variables		**Annual enterprise statistics**		
	48 00 1	Pension contributions receivable from members		
	48 00 2	Pension contributions receivable from employers		
	48 00 3	Incoming transfers		
	48 00 4	Other pension contributions		
	48 03 3	Outgoing transfers		
	48 12 0	Investments in affiliated enterprises and participating interests (PF)		
	48 10 1	Total investments invested in 'the sponsoring enterprise'		
	48 13 2	Shares quoted on a regulated market specialised in SME's		
	48 70 5	Number of deferred members		

	Annual enterprise statistics 2002 to 2004	Title	Annual enterprise statistics broken down 2002 to 2004	Title
		Annual enterprise statistics on non-autonomous pension funds		
	11 15 0	Number of enterprises with non-autonomous pension funds		
Other points	None		None	

FINLAND

	Annual enterprise statistics 2002 to 2004	Title	Annual enterprise statistics broken down 2002 to 2004	Title
Complete, partial or no derogation	No derogation		No derogation	
Extra transmission period needed				
Missing variables				
Other points				

SWEDEN

	Annual enterprise statistics 2002 to 2004	Title	Annual enterprise statistics broken down 2002 to 2004	Title
Complete, partial or no derogation	Complete derogation		Complete derogation	
Extra transmission period needed				
Missing variables				
Other points				

UNITED KINGDOM

	Annual enterprise statistics 2002 to 2004	Title	Annual enterprise statistics broken down 2002 to 2004	Title
Complete, partial or no derogation	Partial derogation		Partial derogation	
Extra transmission period needed	12 + 3		12 + 3	
Missing variables		**Annual enterprise statistics**		**Annual enterprise statistics broken down by size classes**
	11 11 0	Number of enterprises	11 11 8	Number of enterprises broken down by size of investments
	48 00 5	Pension contributions to defined benefit schemes	11 11 9	Number of enterprises broken down by size classes of members
	48 00 6	Pension contributions to defined contribution schemes		**Annual enterprise statistics broken down by currencies**
	48 00 7	Pension contributions to hybrid schemes	48 64 0	Total investments broken down into euro and non-euro components
	48 01 0	Investment income (PF)		**Annual enterprise statistics by geographical breakdown**
	48 01 1	Capital gains and losses	48 61 0	Geographical breakdown of turnover
	48 02 1	Insurance claims receivable		
	12 12 0	Production value		
	12 15 0	Value added at factor cost		
	48 05 0	Insurance premiums payable		
	13 11 0	Total purchases of goods and services		
	13 31 0	Personnel costs		
	48 12 0	Investments in affiliated enterprises and participating interests (PF)		
	48 13 2	Shares traded on a regulated market specialised in SMEs		

	Annual enterprise statistics 2002 to 2004	Title	Annual enterprise statistics broken down 2002 to 2004	Title
	48 10 1	Total investments invested in 'the sponsoring enterprise'		
	48 30 0	Capital and reserves		
	16 11 0	Number of persons employed		
	48 70 0	Number of members		
	48 70 1	Number of members of defined benefit schemes		
	48 70 2	Number of members of defined contribution schemes		
	48 70 3	Number of members of hybrid schemes		
	48 70 4	Number of active members		
	48 70 5	Number of deferred members		
	48 70 6	Number of retired persons		
Other points	None		None	

COMMISSION REGULATION (EC) No 1668/2003

of 1 September 2003

implementing Council Regulation (EC, Euratom) No 58/97 with regard to the technical format for the transmission of the structural business statistics and amending Commission Regulation No 2702/98 concerning the technical format for the transmission of structural business statistics

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC, Euratom) No 58/97 of 20 December 1996 concerning structural business statistics [1], as last amended by Regulation (EC) No 1667/2003 [2], and in particular Article 12 (viii) thereof,

Whereas:

(1) Regulation (EC, Euratom) No 58/97 established a common framework for the production of Community statistics on the structure, activity, performance and competitiveness of the banking and the pension fund sector in the Community.

(2) In order to facilitate the transmission of statistics on environmental expenditure, the technical format provided for by Commission Regulation (EC) No 2702/98 of 17 December 1998 concerning the technical format for the transmission of structural business statistics [3], as amended by Regulation (EC) No 1614 /2002 [4], should be adjusted. Regulation (EC) No 2702/98 defined the technical format for the transmission of the structural business statistics characteristics listed in the common module and the detailed modules for industry, distributive trades and construction of Regulation (EC, Euratom) No 58/97. It is necessary to amend this technical format in order to take account of the addition of characteristics on environmental expenditure as well as the addition of the breakdown by environmental domains for some characteristics of the detailed module on industry of Regulation (EC, Euratom) No 58/97.

(3) It is necessary to specify the technical format for the transmission of structural business statistics on credit institutions and pension funds listed in Annexes 6 and 7 to Regulation (EC, Euratom) No 58/97 in order to produce data comparable and harmonised between Member States, to reduce the risk of errors in the transmission of data and to increase the speed with which the data collected can be processed and made available to users. It is necessary to define another technical format for the transmission of the characteristics of the detailed modules on credit institutions and pension funds as the technical format defined in Regulation (EC) No 2702/98 for the transmission of the characteristics of the common module and the detailed modules on industry, distributive trades and construction provides for a different breakdown of results.

(4) The measures provided for in this Regulation are in accordance with the opinion of the Statistical Programme Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The Annex to Regulation (EC) No 2702/98 is amended in accordance with Annex I to this Regulation.

Article 2

The technical format referred to in Article 9 of Regulation (EC, Euratom) No 58/97 for Annex 6 is defined in Annex II to this Regulation.

Article 3

The technical format referred to in Article 9 of Regulation (EC, Euratom) No 58/97 for Annex 7 is defined in Annex III to this Regulation.

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(1) OJ L 14, 17.1.1997, p. 1.
(2) See page 1 of this Official Journal.
(3) OJ L 344, 18.2.1998, p. 102.
(4) OJ L 244, 12.9.2002, p. 7.

Article 4

Member States shall apply this format for the data concerning the 2001 reference year and subsequent years, with the exception of the data of Annex 7 for which this format shall be applied for the data concerning the 2002 reference year and subsequent years.

Article 5

This Regulation shall enter into force on the 20th day following that of 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.

Done at Brussels, 1 September 2003.

For the Commission

Pedro SOLBES MIRA

Member of the Commission

ANNEX I

The Annex to Commission Regulation (EC) No 2702/98 is amended as follows:

1. In the record structure described in paragraph 2 the following row is added

'Breakdown by environmental domains	A	4	Code for environmental domains (only used in industry)'

2. The following series is added to the table in paragraph 3.1 The series type:

Series type	Code
'Environmental protection expenditure broken down by size classes	2O'

3. The following series is renamed in table in paragraph 3.1. The series type

Series type	Code
'Environmental protection expenditure broken down by environmental domains	2B'

4. The following variables are added to the table in paragraph 3.7. Variable

Variable	Code
'Investment in equipment and plant linked to cleaner technology ("integrated technology")	21 12 0
Total current expenditure on environmental protection	21 14 0'

5. The following table is added:

'3.14. Breakdown by environmental domains

Breakdown of products/environmental domains	Code
Protection of ambient air and climate	ED01
Wastewater management	ED02
Waste management	ED03
Other environmental protection activities	ED09'

ANNEX II

TECHNICAL FORMAT FOR STATISTICS ON CREDIT INSTITUTIONS

1. The form of the data

The data is sent as a set of records of which a large part describes the characteristics of the data (country, year, economic activity etc.). The data itself is a number which can be linked to flags and explanatory footnotes used for example to describe aggregations of NACE codes. Confidential data should be sent with the true value being recorded in the value field and a flag indicating the nature of the confidential data being added to the record.

In order to be precise about the nature of the data, it is necessary to distinguish the following special cases:

— *data equal to zero* (coded '0'): real values of zero only (the phenomenon it describes does not exist in the country),

— *missing data* (coded 'm'): this is data which is currently missing but the Member State intends to supply when available,

— *data not available*: this is data which is not collected in a Member State. In this case, the corresponding record is not sent.

By default, if an entire dimension (a variable, a NUTS code, a Size Class code etc.) is not collected then the corresponding records will not exist (except for those which are missing because they form part of a regrouping of NACE codes. This is why it is important to distinguish data which is really missing by supplying a record (one per missing item) in which the data value is coded as 'm', and data which is really equal to zero by supplying the corresponding records in which the data value is set to 0.

2. Data set structure

The data set shall consist of the following fields

	Field	Type	Maximum length	Values
1	Series	A	2	6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H. Alphanumeric code of the series (see list below)
2	Year	A	4	Year in four characters e.g. 2001
3	Territorial unit	A	6	Corresponds to the country code for national series or to the NUTS 99 code of the region for regional series: NUTS 99 is the new nomenclature put in place in December 1999
4	Economic activity	A	4	NACE rev. 1 code
5	Measurement	A	3	Variable — type of measurement —
6	Unit	A	4	Unit
7	Variable	A	5	Variable code. The codes laid down in Annex 6 of the SBS Regulation have 5 characters (see list below)

	Field	Type	Maximum length	Values
8	Size class	A	4	Code for the size class (see list below)
	or			
	Residence of parent enterprise			Code for the country of residence of the parent enterprise (see list below)
	or			
	Category			Code for the category of credit institutions (see list below)
9	Breakdown of products	A	6	Corresponds to the CPA code (see list below)
10	Legal status or	A	4	Code for the legal status of enterprise (see list below)
	Geographical breakdown			Code for the geographical breakdown of the partner countries (see list below)
11	Data Value	A	12	Numeric value of the data (negative values are preceded by a minus sign) expressed as a whole number without decimal places. An 'M' should be used if the data is not sent because it is missing
12	Quality flag	A	1	R: revised data, M: updated data, P: provisional data
13	Confidentiality flag	A	1	A, B, C, D: indicates that the data is confidential and the reason for that confidentiality (see list below). A blank space indicates non-confidential data
14	Dominance	N	3	A numeric value less than or equal to 100. This indicates the percentage dominance of one or two enterprises which dominate the data and make it confidential. The value is rounded to the nearest whole number: e.g. 90.3 becomes 90, 94.50 becomes 95. This field is blank for non-confidential data. This field is only used when the confidentiality flags B or C are used in the previous field
15	Footnote	A	250	Free note on the data

NB: A = Alphanumeric, N = Numeric

3. Description of the fields

3.1. *Series*

Series type	Code
Annual enterprise statistics	6A
Annual enterprise statistics broken down by legal status	6B

Series type	Code
Annual enterprise statistics broken down according to the country of residence of the parent enterprise	6C
Annual enterprise statistics broken down by category of credit institutions	6D
Annual enterprise statistics broken down by size class	6E
Annual enterprise statistics broken down by product	6F
Annual enterprise statistics by geographical breakdown	6G
Annual regional statistics	6H

3.2. *Year*

3.3. *Territorial unit*

This code corresponds to the country for national series or to the region for the regional series (series 6H). It is based on the NUTS 99 code. For regions, two characters are added to the two characters for the country (see NUTS 99).

Country	Code
Belgium	BE
Denmark	DK
Germany	DE
Greece	GR
Spain	ES
France	FR
Ireland	IE
Italy	IT
Luxembourg	LU
The Netherlands	NL
Austria	AT
Portugal	PT
Finland	FI
Sweden	SE
The United Kingdom	UK
Iceland	IS
Liechtenstein	LI
Norway	NO
Switzerland	CH

3.4. *Economic activity*

Economic activity title — NACE rev. 1 —	Code
Other monetary intermediation	6512
Other credit granting	6522

3.5. *Measurement*

Measurement	Code
National currency	NC
Euro	EUR
Number	NBR

3.6. *Unit*

Unit	Code
Unit	UNIT
Thousands	1 000
Millions	MIO
Billions	BIO

3.7. *Variable*

Variable title	Code
Structural data	
Number of enterprises	11 11 0
Number of enterprises broken down by legal status	11 11 1
Number of enterprises broken down by residence of the parent enterprise	11 11 4
Number of enterprises broken down by size classes of the balance sheet total	11 11 6
Number of enterprises broken down by category of credit institutions	11 11 7
Number of local units	11 21 0
Total number of branches broken down by location in non-EEA countries	11 41 0
Total number of financial subsidiaries broken down by location in other countries	11 51 0
Accounting data: profit and loss account	
Interest receivable and similar income	42 11 0
Interest receivable and similar income arising from fixed-income securities	42 11 1
Interest payable and similar charges	42 12 0

Variable title	Code
Interest payable and similar charges linked to debt securities in issue	42 12 1
Income from securities	42 13 0
Income from shares and other variable-yield securities	42 13 1
Commissions receivable	42 14 0
Commissions payable	42 15 0
Net profit or net loss on financial operations	42 20 0
Other operating income	42 31 0
General administrative expenses	42 32 0
Other administrative expenses	42 32 2
Other operating charges	42 33 0
Value adjustments and value re-adjustments in respect of loans and advances and provisions for contingent liabilities and for commitments	42 35 0
Other value adjustments and value re-adjustments	42 36 0
Profit or loss on ordinary activities	42 40 0
Extraordinary profit or loss	42 50 0
All taxes (tax on profit or loss on ordinary activities, tax on extraordinary profit or loss, other taxes)	42 51 0
Profit or loss for the financial year	42 60 0
Production value	12 12 0
Value added at basic prices	12 14 0
Value added at factor cost	12 15 0
Total purchases of goods and services	13 11 0
Personnel costs	13 31 0
Gross investment in tangible goods	15 11 0
Accounting data: balance sheet	
Loans and advances to customers	43 11 0
Amounts owed to customers	43 21 0
Total of capital and reserves	43 29 0
Balance sheet total	43 30 0
Balance sheet total broken down according to the residence of the parent enterprise	43 31 0
Balance sheet total broken down by legal status	43 32 0
Data by product	
Interest receivable and similar income broken down by (sub)categories of the CPA	44 11 0
Interest payable and similar charges broken down by (sub)categories of the CPA	44 12 0
Commissions receivable broken down by (sub)categories of the CPA	44 13 0
Commissions payable broken down by (sub)categories of the CPA	44 14 0

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

3.8. *Size class/Residence of parent enterprise/Category*

Size class of balance sheet total	Code
> EUR 99 999 Mio	SC01
EUR 10 000-99 999 Mio	SC02
EUR 1 000-9 999 Mio	SC03
EUR 100-999 Mio	SC04
< EUR 100 Mio	SC05

Country of residence of the parent enterprise	Code
Parent enterprise situated in the home Member State	RE01
Parent enterprise situated in other countries	RE02

Category of credit institutions	Code
Licensed banks	CA01
Specialised credit granting institutions	CA02
Other credit institutions	CA03

3.9. *Breakdown of products*

Products	Code
Inter-industry deposit taking services	651211
Standardised deposit taking services	651212
Non-standardised deposit taking services	651213
Inter-industry credit granting services	651221
Consumer credit granting services	651222
Mortgage credit granting services	651223
Commercial credit granting services	651224
Other credit granting services n.e.c.	651225
Other monetary intermediation services n.e.c.	65123
Financial leasing services	6521
Inter-industry credit granting services	65221
Consumer credit granting services	65222
Mortgage credit granting services	65223
Commercial credit granting services	65224
Other credit granting services n.e.c.	65225
Investment banking services	65231
Other financial intermediation services n.e.c.	65232
Security brokerage services	67121
Fund management services	67122
Other services auxiliary to financial intermediation n.e.c.	6713
Brokerage services	6721
Other services auxiliary to insurance and pension funding n.e.c.	6722

3.10. *Legal status/Geographical breakdown*

Legal status	Code
Incorporated enterprises limited by shares	LS01
Cooperative enterprises	LS02
Public-law enterprises	LS03
Branches of enterprises with head office in non-EEA countries	LS04
Others	LS05
Countries and groups of countries	**Code**
Belgique/België	BEL
Danmark	DNK
Deutschland	DEU

Countries and groups of countries	Code
Ελλαδα	GRC
España	ESP
France	FRA
Ireland	IRL
Italia	ITA
Luxembourg	LUX
Nederland	NLD
Österreich	AUT
Portugal	PRT
Suomi/Finland	FIN
Sverige	SWE
United Kingdom	GBR
Island	ISL
Liechtenstein	LIE
Norge	NOR
Schweiz/Suisse/Svizzera	CHE
USA	USA
Japan	JPN
In the Member State of head office	MSHO
In other Member States	OMS
In other EEA countries	OEEA
In other third countries (rest of the world)	THCO

3.11. *Data value*

Monetary data is expressed in *millions* of national currency units or in euro (for countries members of the Euro-zone).

In order to be precise about the nature of the data, it is necessary to distinguish the following cases:

— data equal to zero (coded '0'): real values of zero only (the phenomenon it describes does not exist in the country),

— missing data (coded 'm'): this is data which is currently missing but the Member State intends to supply when available,

— data not available: This is data which is not collected in a Member State. In this case the corresponding record is not sent.

By default, if an entire dimension (a variable, a NUTS code etc.) is not collected then the corresponding records will not exist except for those which are missing because they form part of a regrouping of NACE codes. This is why it is important to distinguish data which is really missing by supplying a record (one per missing item) in which the data value is coded as 'm'.

3.12. *Quality flag*

Data type	Flag
Revised data	R
Updated data	M
Provisional data	P

Revised data refers to data which are sent for a second (or more) time and are corrections of data which has been previously sent.

Updated data concerns data which was not previously available and was coded as missing in the data value field (see 3.11 above) but has since become available.

The flag indicating provisional data should be used in order to indicate that it is likely that the data being transmitted may be corrected.

3.13. *Confidentiality flag*

Member States are asked to clearly indicate confidential data using the flags listed below:

Countries which cannot send confidential data are asked to set the value to 'x' (see 3.11 above) and to indicate using a flag that the data is missing due to confidentiality.

Reason for confidentiality	Flag
Too few enterprises	A
One enterprise dominates the data	B
Two enterprises dominate the data	C
Confidential data due to secondary confidentiality	D

3.14. *Dominance*

A numeric value less than or equal to 100. This indicates the percentage dominance of one or two enterprises which dominate the data and make it confidential. The value is rounded to the nearest whole number: e.g. 90.3 becomes 90, 94.50 becomes 95. This field is blank for non-confidential data. This field is only used when the confidentiality flags B or C are used in the previous field.

3.15. *Footnote*

Free note on the data with a maximal length of 250 characters.

4. **Electronic form**

The data and metadata, supplied in conformance with this regulation shall be sent in electronic form from Competent National Authorities to Eurostat. Transmission shall conform to an appropriate interchange standard approved by the Statistical Programme Committee (SPC). Eurostat will make available detailed documentation in relation to approved standard(s) and will supply guidelines on how to implement this (these) standard(s) according to the requirements of this regulation.

5. **Transitional arrangements**

During a transitional period, the data may be sent as a flat file in ASCII format with each data set being one record having the semi-colon ';' as the field seperator and the the carriage return character (ASCII hexadecimal code '0D') and/or the linefeed character (ASCII hexadecimal code '0A') as the record separator.

6. **Examples of records**

Example 1:

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Series	Year	Territorial Unit	Economic activity	Measure-ment	Unit	Variable	Size class/ Residence of parent enter-prise/ Category	Break-down of products	Legal status/ Geogra-phical break-down	Data value	Quality flag	Confiden-tiality flag	Domi-nance
6A	2001	BE	6512	NBR	UNIT	11110				87			

Belgium declares in the series 6A (Annual enterprise statistics) for the reference year 2001, in NACE rev. 1 class 65.12: 87 enterprises. The data is non confidential.

6A; 2001; BE; 6512; NBR; UNIT; 11110; ; ; ; 87; ; ; ;

Example 2:

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Series	Year	Territorial Unit	Economic activity	Measure-ment	Unit	Variable	Size class/ Residence of parent enter-prise/ Category	Break-down of products	Legal status/ Geogra-phical break-down	Data value	Quality flag	Confiden-tiality flag	Domi-nance
6B	2001	DK	6512	NBR	UNIT	11111			LS02	25			

Denmark declares in the serie 6B (Annual enterprise statistics broken down by legal status) for the reference year 2001, in NACE rev. 1 class 65.12: 25 enterprises with the legal status: co-operative enterprises. The data is non confidential.

6B; 2001; DK; 6512; NBR; UNIT; 11111; ; ; LS02; 25; ; ; ;

Example 3:

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Series	Year	Territorial Unit	Economic activity	Measure-ment	Unit	Variable	Size class/ Residence of parent enter-prise/ Category	Break-down of products	Legal status/ Geogra-phical break-down	Data value	Quality flag	Confiden-tiality flag	Domi-nance
6C	2001	PT	6512	EUR	MIO	43310	RE01			23567	P	A	

Portugal declares in the series 6C (Annual enterprise statistics broken down according to the country of residence of the parent enterprise) for the reference year 2001, in NACE rev. 1 class 6512: a balance sheet total of EUR 23 567 Mio for credit institutions which parent enterprise is situated in the home Member State. The data is provisional as well as confidential because of too few enterprises.

6C; 2001; PT; 6512; EUR; MIO; 43310; RE01; ; ; 23567; P; A; ;

Example 4:

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Series	Year	Territorial Unit	Economic activity	Measurement	Unit	Variable	Size class/ Residence of parent enterprise/ Category	Breakdown of products	Legal status/ Geographical breakdown	Data value	Quality flag	Confidentiality flag	Dominance
6D	2001	ES	6512	NBR	UNIT	16111	CA01			130			

Spain declares in the series 6D (Annual enterprise statistics broken down by category of credit institutions) for the reference year 2001, in NACE rev. 1 class 65.12: 130 persons employed in the category of licensed banks. The data is non confidential.

6D; 2001; ES; 6512; NBR; UNIT; 16111; CA01; ; ; 130; ; ; ;

Example 5:

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Series	Year	Territorial Unit	Economic activity	Measurement	Unit	Variable	Size class/ Residence of parent enterprise/ Category	Breakdown of products	Legal status/ Geographical breakdown	Data value	Quality flag	Confidentiality flag	Dominance
6E	2001	FI	6512	NBR	UNIT	11116	SC05			6			

Finland declares in the series 6E (Annual enterprise statistics broken down by size class) for the reference year 2001, in NACE rev. 1 class 65.12: 6 enterprises with a balance sheet total in the size class of less than EUR 100 million. The data is non confidential.

6E; 2001; FI; 6512; NBR; UNIT; 11116; SC05; ; ; 6; ; ; ;

Example 6:

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Series	Year	Territorial Unit	Economic activity	Measurement	Unit	Variable	Size class/ Residence of parent enterprise/ Category	Breakdown of products	Legal status/ Geographical breakdown	Data value	Quality flag	Confidentiality flag	Dominance
6F	2001	UK	6512	NC	MIO	44130		651211		1489			

United Kingdom declares in the series 6F (Annual enterprise statistics broken down by product) for the reference year 2001, in NACE rev. 1 class 65.12: commissions receivable of GBP 1 489 million in the product class 'Inter-industry deposit taking services'. The data is non confidential.

6F; 2001; UK; 6512; NC; MIO; 44130; ; 651211; ;1489; ; ; ;

Example 7:

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Series	Year	Territorial Unit	Economic activity	Measure-ment	Unit	Variable	Size class/ Residence of parent enter-prise/ Category	Break-down of products	Legal status/ Geogra-phical break-down	Data value	Quality flag	Confiden-tiality flag	Domi-nance
6G	2001	FR	6512	NBR	UNIT	11510			ESP	5			

France declares in the series 6G (Annual enterprise statistics by geographical breakdown) for the reference year 2001, in NACE rev. 1 class 65.12: 5 financial subsidiaries in Spain. The data is non confidential.

6G; 2001; FR; 6512; NBR; UNIT; 11510; ; ; ESP; 5; ; ; ;

Example 8:

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Series	Year	Territorial Unit	Economic activity	Measure-ment	Unit	Variable	Size class/ Residence of parent enter-prise/ Category	Break-down of products	Legal status/ Geogra-phical break-down	Data value	Quality flag	Confiden-tiality flag	Domi-nance
6H	2001	[2]IT51	6512	NBR	UNIT	11210				38			

Italy declares in the series 6H (Annual regional statistics) for the reference year 2001, in NACE rev. 1 class 65.12: 38 local units in the region 'Toscana' (IT51). The data is non confidential.

6H; 2001; IT51; 6512; NBR; UNIT; 11210; ; ; ; 38; ; ; ;

ANNEX III

TECHNICAL FORMAT FOR STATISTICS ON PENSION FUNDS

1. The form of the data

The data is sent as a set of records of which a large part describes the characteristics of the data (country, year, economic activity etc.). The data itself is a number which can be linked to flags and explanatory footnotes used for example to describe aggregations of NACE codes. Confidential data should be sent with the true value being recorded in the value field and a flag indicating the nature of the confidential data being added to the record.

In order to be precise about the nature of the data, it is necessary to distinguish the following special cases:

data equal to zero (coded '0'): real values of zero only (the phenomenon it describes does not exist in the country),

missing data (coded 'm'): this is data which is currently missing but the Member State intends to supply when available,

data not available: this is data which is not collected in a Member State. In this case, the corresponding record is not sent.

By default, if an entire dimension (a variable, a NUTS code, a Size Class code etc.) is not collected then the corresponding records will not exist (except for those which are missing because they form part of a regrouping of NACE codes. This is why it is important to distinguish data which is really missing by supplying a record (one per missing item) in which the data value is coded as 'm', and data which is really equal to zero by supplying the corresponding records in which the data value is set to 0.

2. Data set structure

The data set shall consist of the following fields

	Field	Type	Maximum length	Values
1	Series	A	2	7A, 7B, 7C, 7D and 7E Alphanumeric code of the series (see list below)
2	Year	A	4	Year in four characters e.g. 2002
3	Territorial unit	A	6	Corresponds to the country code for national series or to the NUTS 99 code of the region for regional series: NUTS 99 is the new nomenclature put in place in December 1999
4	Economic activity	A	4	NACE rev. 1 code
5	Measurement	A	3	Variable — type of measurement —
6	Unit	A	4	Unit
7	Variable	A	5	Variable code. The codes laid down in Annex 7 of the SBS Regulation have 5 characters (see list below)

	Field	Type	Maximum length	Values
8	Size class	A	4	Code for the size class (see list below)
9	Currency breakdown	A	6	Corresponds to currency (see list below)
10	Geographical breakdown			Code for the geographical breakdown of the partner countries (see list below)
11	Data value	A	12	Numeric value of the data (negative values are preceded by a minus sign) expressed as a whole number without decimal places. An 'M' should be used if the data is not sent because it is missing
12	Quality flag	A	1	R: revised data, M: updated data, P: provisional data
13	Confidentiality flag	A	1	A, B, C, D: indicates that the data is confidential and the reason for that confidentiality (see list below). A blank space indicates non-confidential data
14	Dominance	N	3	A numeric value less than or equal to 100. This indicates the percentage dominance of one or two enterprises which dominate the data and make it confidential. The value is rounded to the nearest whole number: e.g. 90.3 becomes 90, 94.50 becomes 95 This field is blank for non-confidential data. This field is only used when the confidentiality flags B or C are used in the previous field
15	Footnote	A	250	Free note on the data

NB: A = Alphanumeric, N = Numeric

3. Description of the fields

3.1. *Series*

Series type	Code
Annual enterprise statistics	7A
Annual enterprise statistics broken down by size classes	7B
Annual enterprise statistics broken down by currencies	7C
Annual enterprise statistics by geographical breakdown	7D
Annual enterprise statistics on non-autonomous pension funds	7E

3.2. *Year*

3.3. *Territorial unit*

This code corresponds to the country for national series or to the region for the regional serie (serie 6H). It is based on the NUTS 99 code. For regions, two characters are added to the two characters for the country (see NUTS 99).

Country	Code
Belgium	BE
Denmark	DK
Germany	DE
Greece	GR
Spain	ES
France	FR
Ireland	IE
Italy	IT
Luxembourg	LU
The Netherlands	NL
Austria	AT
Portugal	PT
Finland	FI
Sweden	SE
The United Kingdom	UK
Iceland	IS
Liechtenstein	LI
Norway	NO
Switzerland	CH

3.4. *Economic activity*

Economic activity title — NACE rev. 1 —	Code
Pension funding 6602	6602
Non-autonomous pension funds: Total sections C-K	CK
Non-autonomous pension funds: Section C: Mining and quarrying	C
Non-autonomous pension funds: Section D: Manufacturing	D
Non-autonomous pension funds: Section E: Electricity, gas and water supply	E
Non-autonomous pension funds: Section F: Construction	F
Non-autonomous pension funds: Section G: Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods	G

Economic activity title — NACE rev. 1 —	Code
Non-autonomous pension funds: Section H: Hotels and restaurants	H
Non-autonomous pension funds: Section I: Transport, storage and communication	I
Non-autonomous pension funds: Section J: Financial intermediation	J
Non-autonomous pension funds: Section K: Real estate, renting and business activities	K

3.5. *Measurement*

Measurement	Code
National currency	NC
Euro	EUR
Number	NBR

3.6. *Unit*

Unit	Code
Unit	UNIT
Thousands	1 000
Millions	MIO
Billions	BIO

3.7. *Variable*

Variable title	Code
Number of enterprises	11 11 0
Number of enterprises broken down by size of investments	11 11 8
Number of enterprises broken down by size classes of members	11 11 9
Number of enterprises with non-autonomous pension funds	11 15 0
Number of pension schemes	11 61 0
Accounting data: profit and loss (income and expenditure) account	
Turnover	12 11 0
Pension contributions receivable from members	48 00 1
Pension contributions receivable from employers	48 00 2
Incoming transfers	48 00 3
Other pension contributions	48 00 4

Variable title	Code
Pension contributions to defined benefits schemes	48 00 5
Pension contributions to defined contributions schemes	48 00 6
Pension contributions to hybrid schemes	48 00 7
Investment income (PF)	48 01 0
Capital gains and losses	48 01 1
Insurance claims receivable	48 02 1
Other income (PF)	48 02 2
Production value	12 12 0
Value added at basic prices	12 14 0
Value added at factor cost	12 15 0
Total expenditure on pensions	48 03 0
Regular pensions payments	48 03 1
Pension payments of lump sums	48 03 2
Outgoing transfers	48 03 3
Net change in technical provisions (reserves)	48 04 0
Insurance premiums payable	48 05 0
Total operational expenses	48 06 0
Total purchases of goods and services	13 11 0
Personnel costs	13 31 0
Gross investment in tangible goods	15 11 0
All taxes	48 07 0
Turnover of non-autonomous pension funds	48 08 0
Balance sheet data: assets	
Land and buildings (PF)	48 11 0
Investments in affiliated enterprises and participating interests (PF)	48 12 0
Shares and other variable-yield securities	48 13 0
Shares traded on a regulated market	48 13 1
Shares traded on a regulated market specialised in SMEs	48 13 2
Non-publicly traded shares	48 13 3
Other variable yield securities	48 13 4
Units in undertakings for collective investment in transferable securities	48 14 0
Debt securities and other fixed-income securities	48 15 0
Debt securities and other fixed-income securities issued by public administrations	48 15 1
Other debt securities and other fixed income securities	48 15 2
Participation in investment pools (PF)	48 16 0

Variable title	Code
Loans guaranteed by mortgages and other loans not covered elsewhere	48 17 0
Other investments	48 18 0
Total investments of pension funds	48 10 0
Total investments invested in 'the sponsoring enterprise'	48 10 1
Total investments at market values	48 10 4
Other assets	48 20 0
Balance sheet data: liabilities	
Capital and reserves	48 30 0
Net technical provisions (PF)	48 40 0
Other liabilities	48 50 0
Data on internationalisation	
Geographical breakdown of turnover	48 61 0
Shares and other variable-yield securities broken down by location	48 62 0
Total investments broken down by location	48 63 0
Total investments broken down into euro and non-euro components	48 64 0
Data on employment	
Number of persons employed	16 11 0
Residual data	
Number of members	48 70 0
Number of members of defined benefits schemes	48 70 1
Number of members of defined contributions schemes	48 70 2
Number of members of hybrid schemes	48 70 3
Number of active members	48 70 4
Number of deferred members	48 70 5
Number of retired persons	48 70 6

3.8. *Size classes*

Size class of investments	Code
> EUR 5 000 Mio	SC11
EUR 2 501-5 000 Mio	SC12
EUR 501-2 500 Mio	SC13
EUR 50-500 Mio	SC14
< EUR 50 Mio	SC15

Size classes of members (Unit)	Code
> 100 000 members	SC21
10 001-100 000 members	SC22
1 001-10 000 members	SC23
101-1 000 members	SC24
50-100 members	SC25
< 50 members	SC26

3.9. *Currency breakdown*

Currency breakdown	Code
Euro	EURO
Others	OTH

3.10. *Geographical breakdown*

Groups of countries	Code
Home country	HOME
Other EU countries	OEU
Other EEA countries	OEEA
USA and Canada	US_CA
Japan	JPN
Rest of the world	THCO

3.11. *Data value*

Monetary data is expressed in millions of national currency units or in Euro (for countries members of the Euro-zone).

In order to be precise about the nature of the data, it is necessary to distinguish the following cases:

data equal to zero (coded '0'): real values of zero only (the phenomenon it describes does not exist in the country),

missing data (coded 'm'): this is data which is currently missing but the Member State intends to supply when available,

data not available: This is data which is not collected in a Member State. In this case the corresponding record is not sent.

By default, if an entire dimension (a variable, a NUTS code etc.) is not collected then the corresponding records will not exist except for those which are missing because they form part of a regrouping of NACE codes. This is why it is important to distinguish data which is really missing by supplying a record (one per missing item) in which the data value is coded as 'm'.

3.12. *Quality flag*

Data type	Flag
Revised data	R
Updated data	M
Provisional data	P

Revised data refers to data which are sent for a second (or more) time and are corrections of data which has been previously sent.

Updated data concerns data which was not previously available and was coded as missing in the data value field (see 3.11 above) but has since become available.

The flag indicating provisional data should be used in order to indicate that it is likely that the data being transmitted may be corrected.

3.13. *Confidentiality flag*

Member States are asked to clearly indicate confidential data using the flags listed below:

Countries which cannot send confidential data are asked to set the value to 'x' (see 3.11 above) and to indicate using a flag that the data is missing due to confidentiality.

Reason for confidentiality	Flag
Too few enterprises	A
One enterprise dominates the data	B
Two enterprises dominate the data	C
Confidential data due to secondary confidentiality	D

3.14. *Dominance*

A numeric value less than or equal to 100. This indicates the percentage dominance of one or two enterprises which dominate the data and make it confidential. The value is rounded to the nearest whole number: e.g. 90.3 becomes 90, 94.50 becomes 95. This field is blank for non confidential data. This field is only used when the confidentiality flags B or C are used in the previous field.

3.15. *Footnote*

Free note on the data with a maximal length of 250 characters.

4. **Electronic form**

The data and metadata, supplied in conformance with this regulation shall be sent in electronic form from Competent National Authorities to Eurostat. Transmission shall conform to an appropriate interchange standard approved by the Statistical Programme Committee (SPC). Eurostat will make available detailed documentation in relation to approved standard(s) and will supply guidelines on how to implement this (these) standard(s) according to the requirements of this regulation.

5. **Transitional arrangements**

During a transitional period, the data may be sent as a flat file in ASCII format with each data set being one record having the semi-colon ';' as the field seperator and the the carriage return character (ASCII hexadecimal code '0D') and/or the linefeed character (ASCII hexadecimal code '0A') as the record separator.

6. **Examples of records**

Example 1:

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Series	Year	Territorial Unit	Economic activity	Measure-ment	Unit	Variable	Size classes	Currency break-down	Geogra-phical break-down	Data value	Quality flag	Confiden-tiality flag	Domi-nance	Footnote
7A	2002	BE	6602	NBR	UNIT	11110				120				

Belgium declares in the series 7A (Annual enterprise statistics) for the reference year 2002, in NACE rev. 1 class 66.02 120 autonomous pension funds enterprises. The data is non confidential.

7A; 2002; BE; 6602; NBR; UNIT; 11110; ; ; ; 120; ; ; ;

Example 2:

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Series	Year	Territorial Unit	Economic activity	Measure-ment	Unit	Variable	Size classes	Currency break-down	Geogra-phical break-down	Data value	Quality flag	Confiden-tiality flag	Domi-nance	Footnote
7B	2002	DK	6602	NBR	UNIT	11118	SC14			38				

Denmark declares in the series 7B (Annual enterprise statistics broken down by size classes) for the reference year 2002, in NACE rev. 1 class 66.02: 38 autonomous pension funds which investments fall between EUR 50-500 million. The data is non confidential.

7B; 2002; DK; 6602; NBR; UNIT; 11118; SC14; ; ; 38; ; ; ;

Example 3:

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Series	Year	Territorial Unit	Economic activity	Measure-ment	Unit	Variable	Size classes	Currency break-down	Geogra-phical break-down	Data value	Quality flag	Confiden-tiality flag	Domi-nance	Footnote
7C	2002	PT	6602	EUR	MIO	48640		USD		1008				

Portugal declares in the series 7C (Annual enterprise statistics broken down by currencies) for the reference year 2002, in NACE rev. 1 class 66.02: investments of EUR 1 008 million which are broken down by USD. The data is non confidential.

7C; 2002; PT; 6602; EUR; MIO; 48640; ; USD; ; 1008; ; ; ;

Example 4:

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Series	Year	Territorial Unit	Economic activity	Measure-ment	Unit	Variable	Size classes	Currency break-down	Geogra-phical break-down	Data value	Quality flag	Confiden-tiality flag	Domi-nance	Footnote
7D	2002	FI	6602	EUR	MIO	48610			OEU	12548				

Finland declares in the series 7D (Annual enterprise statistics by geographical breakdown) for the reference year 2002, in NACE rev. 1 class 66.02: turnover of EUR 12 548 million which are declared in other EU countries. The data is non confidential.

7D; 2002; FI; 6602; EUR; MIO; 48610; ; ; OEU; 12548; ; ; ;

Example 5:

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Series	Year	Territorial Unit	Economic activity	Measure-ment	Unit	Variable	Size classes	Currency break-down	Geogra-phical break-down	Data value	Quality flag	Confiden-tiality flag	Domi-nance	Footnote
7B	2002	ES	6602	NBR	UNIT	11119	SC21			M				

Spain declares in the series 7B (Annual enterprise statistics broken down by size classes) for the reference year 2002, in NACE rev. 1 class 66.02: missing data of number of enterprises which fall under the size class > 100 000 members. This data is non confidential.

7B; 2002; ES; 6602; NBR; UNIT; 11119; SC21; ; ; M; ; ; ;

Example 6:

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Series	Year	Territorial Unit	Economic activity	Measure-ment	Unit	Variable	Size classes	Currency break-down	Geogra-phical break-down	Data value	Quality flag	Confiden-tiality flag	Domi-nance	Footnote
7E	2002	BE	H	NBR	UNIT	11150				35				

Belgium declares in the series 7E (Annual enterprise statistics on non-autonomous pension funds) for the reference year 2002, in NACE rev. 1 section H (Non-autonomous pension funds: Section H: Hotels and restaurants): 35 enterprises with non-autonomous pension funds. This data is non confidential.

7A; 2002; BE; H; NBR; UNIT; 11150; ; ; ; 35; ; ; ;

COMMISSION REGULATION (EC) No 1669/2003

of 1 September 2003

implementing Council Regulation (EC, Euratom) No 58/97 with regard to the series of data to be produced for structural business statistics and amending Commission Regulation (EC) No 2701/98 concerning the series of data to be produced for structural business statistics

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC, Euratom) No 58/97 of 20 December 1996 concerning structural business statistics ([1]), as last amended by Commission Regulation (EC) No 1668/2003 ([2]), and in particular points (ii), (v) and (vii) of Article 12 thereof,

Whereas:

(1) Regulation (EC, Euratom) No 58/97 established a common framework for the production of Community statistics on the structure, activity, performance and competitiveness of the banking and pension-fund and sector in the Community.

(2) Commission Regulation (EC) No 2701/98 ([3]), as amended by Regulation (EC) No 1614/2002 ([4]), includes the series of data to be transmitted for the implementation of Regulation (EC, Euratom) No 58/97. For the amendments inserted into Regulation (EC, Euratom) No 58/97 by Regulation (EC) No 2056/2002 of the European Parliament and of the Council ([5]) it is necessary to specify the series of data to be transmitted and the adaptations to existing series.

(3) It is necessary to specify how frequently the additional statistics on environmental expenditure need to be compiled. It is necessary to specify the first reference year for the compilation of the results laid down in Article 3 of Regulation (EC, Euratom) No 2056/2002. It is necessary to specify the breakdown of the results for the production of statistics on environmental expenditure in order to ensure that Member States provide comparable and harmonised statistical data.

(4) It is necessary to specify how the results for the production of statistics on credit institutions and pension funds must be broken down in order to ensure that Member States provide comparable and harmonised statistical data.

(5) The measures provided for in this Regulation are in accordance with the opinion of the Statistical Programme Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The Annex to Regulation (EC) No 2701/98 is amended in accordance with Annex I to this Regulation.

Article 2

The breakdowns of the results and the first reference year for the compilation of the results referred to in Articles 4, 8 and 9 of Regulation (EC, Euratom) No 58/97 for the characteristics listed in section 4 of Annex 6 to that Regulation shall be as specified in the series of data in Annex II to this Regulation.

Article 3

The breakdowns of the results and the first reference year for the compilation of the results referred to in Articles 4, 8 and 9 of Regulation (EC, Euratom) No 58/97 for the characteristics listed in section 4 of Annex 7 to that Regulation shall be as specified in the series of data in Annex III to this Regulation.

Article 4

Member States shall produce the series referred to in Articles 1 and 2 of this Regulation, for the data concerning the 2001 reference year and subsequent years for the characteristics 21 12 0 and 21 14 0 of Annex 2 and the characteristics listed in section 4 of Annex 6 to Regulation (EC, Euratom) No 58/97.

([1]) OJ L 14, 17.1.1997, p. 1.
([2]) See page 32 of this Official Journal.
([3]) OJ L 344, 18.12.1998, p. 81.
([4]) OJ L 244, 12.9.2002, p. 7.
([5]) OJ L 317, 21.11.2002, p. 1.

Member States shall produce the data-series referred to in Article 3 of this Regulation in respect of the data on the 2002 reference year and subsequent years for the characteristics listed in section 4 of Annex 7 to Regulation (EC, Euratom) No 58/97.

Article 5

This Regulation shall enter into force on the 20th day following that of 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.

Done at Brussels, 1 September 2003.

For the Commission

Pedro SOLBES MIRA

Member of the Commission

ANNEX I

The Annex to Commission Regulation (EC) No 2701/98 is amended as follows:

1. The second row of the table for the series 1A is replaced by the following row:

'First reference year	1995 except NACE rev. 1 groups 65.1 and 65.2, class 66.02 and division 67 2001 for NACE rev. 1 group 65.1 and the credit institutions classified under NACE rev. 1 class 65.22 2002 for NACE rev. 1 class 66.02'

2. The fourth row of the table for the series 1A is replaced by the following row:

'Activity coverage	NACE rev. 1, section C-K except NACE rev. group 65.2 and division 67'

3. The following text is added to footnote (1) of the fifth row of series 1A:

   'For Group 65.1 and the credit institutions classified under Class 65.22: not to be provided'

4. The footnote (2) of the fifth row of series 1A is replaced with:

   'For Group 65.1, the credit institutions classified under Class 65.22 and Division 66: not to be provided'

5. The following series is added to the summary table for Industry:

   '2O Environmental protection expenditure broken down by size classes (number of persons employed)'

6. The table for the series 2B is replaced by the following table:

'Series name	Environmental protection expenditure (by environmental domains)
First reference year	2001
Frequency	Annual for characteristics 21 11 0 and 21 12 0, every three years for characteristic 21 14 0
Activity coverage	NACE rev. 1, sections C-E (except for division 37)
Characteristics	Characteristics in Annex 2, section 4, paragraph 3: 21 11 0 Investment in equipment and plant for pollution control, and special anti-pollution accessories (mainly end-of-pipe equipment) 21 12 0 Investment in equipment and plant linked to cleaner technology (integrated technology) Characteristic in Annex 2, section 4, paragraph 4: 21 14 0 Total current expenditure on environmental protection
Level of activity breakdown	NACE rev. 1: two digit level (divisions)
Level of breakdown by environmental domains	Protection of ambient air and climate, Wastewater management, Waste management, Other environmental protection activities.'

7. The following table is added:

Series 2O

‘Series name	Environmental protection expenditure broken down by size classes (number of persons employed)
First reference year	2001
Frequency	For characteristics 21 11 0 and 21 12 0: annual, every three years for characteristic 21 14 0
Activity coverage	NACE rev. 1, sections C-E (except for division 37)
Characteristics	Characteristics in Annex 2, section 4, paragraph 3: 21 11 0 Investment in equipment and plant for pollution control, and special anti-pollution accessories (mainly end-of-pipe equipment) 21 12 0 Investment in equipment and plant linked to cleaner technology (“integrated technology”) Characteristic in Annex 2, section 4, paragraph 4: 21 14 0 Total current expenditure on environmental protection
Level of activity breakdown	NACE rev. 1: two digit level (divisions)
Level of size class breakdown	Number of persons employed: 1-49, 50-249, 250+’

ANNEX II

SERIES OF DATA ON CREDIT INSTITUTIONS

Summary table

Series code	Title
6A	Annual enterprise statistics
6B	Annual enterprise statistics broken down by legal status
6C	Annual enterprise statistics broken down according to the country of residence of the parent enterprise
6D	Annual enterprise statistics broken down by category of credit institutions
6E	Annual enterprise statistics broken down by size class
6F	Annual enterprise statistics broken down by product
6G	Annual enterprise statistics by geographical breakdown
6H	Annual regional statistics

Annual enterprise statistics listed in Annex 6 section 4 of Regulation (EC, Euratom) No 58/97 concerning structural business statistics

Series 6A

Series name	Annual enterprise statistics
First reference year	2001
Frequency	Annual
Activity coverage	All credit institutions within the scope of NACE rev. 1 classes 65.12 and 65.22
Characteristics	**Characteristics in Annex 6 section 4**
	11 11 0 *Number of enterprises* 11 21 0 *Number of local units*
	12 12 0 *Production value* 12 15 0 *Value added at factor cost* 13 31 0 *Personnel costs* 13 11 0 *Total purchases of goods and services* 15 11 0 *Gross investment in tangible goods*
	16 11 0 *Number of persons employed* 16 11 2 Number of women employed 16 13 0 *Number of employees*

Series name	Annual enterprise statistics
	16 13 6 Number of female employees
	16 14 0 Number of employees in full-time equivalent units
	42 11 0 Interest receivable and similar income
	42 11 1 Interest receivable and similar income arising from fixed-income securities
	42 12 0 Interest payable and similar charges
	42 12 1 Interest payable and similar charges linked to debt securities in issue
	42 13 0 Income from securities
	42 13 1 Income from shares and other variable-yield securities
	42 14 0 Commissions receivable
	42 15 0 Commissions payable
	42 20 0 Net profit or net loss on financial operations
	42 31 0 Other operating income
	42 32 0 General administrative expenses
	42 32 2 Other administrative expenses
	42 33 0 Other operating charges
	42 35 0 Value adjustments and value readjustments in respect of loans and advances and provisions for contingent liabilities and for commitments
	42 36 0 Other value adjustments and value readjustments
	42 40 0 Profit or loss on ordinary activities
	42 50 0 Extraordinary profit or loss
	42 51 0 All taxes (tax on profit or loss on ordinary activities, tax on extraordinary profit or loss, other taxes)
	42 60 0 Profit or loss for the financial year
	43 11 0 Loans and advances to customers
	43 21 0 Amounts owed to customers
	43 29 0 Total of capital and reserves
	43 30 0 Balance sheet total
	47 13 0 Number of automatic teller machines (ATM) owned by credit institutions
Optional characteristics	**Characteristics in Annex 6 section 4**
	12 14 0 *Value added at basic prices*

Series name	Annual enterprise statistics
Level of activity breakdown	NACE rev. 1 classes 65.12 and 65.22

Annual enterprise statistics broken down by legal status listed in Annex 6 section 4 of Regulation (EC, Euratom) No 58/97 concerning structural business statistics

Series 6B

Series name	Annual enterprise statistics broken down by legal status
First reference year	2001
Frequency	Annual
Activity coverage	All credit institutions within the scope of NACE rev. 1 classes 65.12 and 65.22
Characteristics	**Characteristics in Annex 6 section 4**
	11 11 1 Number of enterprises broken down by legal status 43 32 0 Balance sheet total broken down by legal status
Level of activity breakdown	NACE rev. 1 classes 65.12 and 65.22
Breakdown by legal status	1. Incorporated enterprises limited by shares 2. Cooperative enterprises 3. Public-law enterprises 4. Branches of enterprises with head office in non-EEA countries 5. Others

Annual enterprise statistics broken down according to the country of residence of the parent enterprise listed in Annex 6 section 4 of Regulation (EC, Euratom) No 58/97 concerning structural business statistics

Series 6C

Series name	Annual enterprise statistics broken down according to the country of residence of the parent enterprise
First reference year	2001
Frequency	Annual
Activity coverage	All credit institutions within the scope of NACE rev. 1 classes 65.12 and 65.22
Characteristics	**Characteristics in Annex 6 section 4**
	11 11 4 Number of enterprises broken down by the residence of the parent enterprise 43 31 0 Balance sheet total broken down according to the residence of the parent enterprise

Series name	Annual enterprise statistics broken down according to the country of residence of the parent enterprise
Level of activity breakdown	NACE rev. 1 classes 65.12 and 65.22
Breakdown by country of residence of the parent enterprise	1. Parent enterprise situated in the home Member State 2. Parent enterprise situated in other countries

Annual enterprise statistics broken down by category of credit institutions listed in Annex 6 section 4 of Regulation (EC, Euratom) No 58/97 concerning structural business statistics

Series 6D

Series name	Annual enterprise statistics broken down by category of credit institutions
First reference year	2001
Frequency	Annual
Activity coverage	All credit institutions within the scope of NACE rev. 1 classes 65.12 and 65.22
Characteristics	**Characteristics in Annex 6 section 4**
	11 11 7 Number of enterprises broken down by category of credit institutions 16 11 1 Number of persons employed broken down by category of credit institutions
Level of activity breakdown	NACE rev. 1 classes 65.12 and 65.22
Breakdown by category of credit institutions	1. Licensed banks 2. Specialised credit granting institutions 3. Other credit institutions

Annual enterprise statistics broken down by size class listed in Annex 6 section 4 of Regulation (EC, Euratom) No 58/97 concerning structural business statistics

Series 6E

Series name	Annual enterprise statistics broken down by size class
First reference year	2001
Frequency	Annual
Activity coverage	All credit institutions within the scope of NACE rev. 1 classes 65.12 and 65.22
Characteristics	**Characteristics in Annex 6 section 4**
	11 11 6 Number of enterprises broken down by size classes of the balance sheet total

Series name	Annual enterprise statistics broken down by size class
Level of activity breakdown	NACE rev. 1 classes 65.12 and 65.22
Level of size class breakdown	Balance sheet total at the end of the accounting year: 1. > EUR 99 999 million 2. EUR 10 000 to 99 999 million 3. EUR 1 000 to 9 999 million 4. EUR 100 to 999 million 5. < EUR 100 million

Annual enterprise statistics broken down by product listed in Annex 6 section 4 of Regulation (EC, Euratom) No 58/97 concerning structural business statistics

Series 6F

Series name	Annual enterprise statistics broken down by product
First reference year	2001
Frequency	Annual
Activity coverage	All credit institutions within the scope of NACE rev. 1 classes 65.12 and 65.22
Optional characteristics	**Characteristics in Annex 6 section 4**
	44 11 0 Interest receivable and similar income broken down by (sub)categories of the CPA 44 12 0 Interest payable and similar charges broken down by (sub)categories of the CPA 44 13 0 Commissions receivable broken down by (sub)categories of the CPA 44 14 0 Commissions payable broken down by (sub)categories of the CPA 47 11 0 Number of accounts broken down by (sub)categories of the CPA 47 12 0 Number of loans and advances to customers broken down by (sub)categories of the CPA
Level of activity breakdown	NACE rev. 1 classes 65.12 and 65.22
Breakdown by products	CPA (sub)categories: 65.12.11 Inter-industry deposit taking services 65.12.12 Standardised deposit taking services 65.12.13 Non-standardised deposit taking services 65.12.21 Inter-industry credit granting services 65.12.22 Consumer credit granting services

Series name	Annual enterprise statistics broken down by product
	65.12.23 Mortgage credit granting services
	65.12.24 Commercial credit granting services
	65.12.25 Other credit granting services n.e.c.
	65.12.3 Other monetary intermediation services n.e.c.
	65.21 Financial leasing services
	65.22.1 Inter-industry credit granting services
	65.22.2 Consumer credit granting services
	65.22.3 Mortgage credit granting services
	65.22.4 Commercial credit granting services
	65.22.5 Other credit granting services n.e.c.
	65.23.1 Investment banking services
	65.23.2 Other financial intermediation services n.e.c.
	67.12.1 Security brokerage services
	67.12.2 Fund management services
	67.13 Other services auxiliary to financial intermediation n.e.c.
	67.21 Brokerage services
	67.22 Other services auxiliary to insurance and pension funding n.e.c.

Annual enterprise statistics by geographical breakdown listed in Annex 6 section 4 of Regulation (EC, Euratom) No 58/97 concerning structural business statistics

Series 6G

Series name	Annual enterprise statistics by geographical breakdown
First reference year	2001
Frequency	Annual
Activity coverage	All credit institutions within the scope of NACE rev. 1 classes 65.12 and 65.22
Characteristics	**Characteristics in Annex 6 section 4**
	11 41 0 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
	45 11 0 Geographical breakdown of the total number of EEA branches

Series name	Annual enterprise statistics by geographical breakdown
	45 21 0 Geographical breakdown of interest receivable and similar income 45 22 0 Geographical breakdown of balance sheet total
Optional characteristics	**Characteristics in Annex 6 section 4**
	45 31 0 Geographical breakdown of interest receivable and similar income via the freedom to provide services business (in other EEA countries) 45 41 0 Geographical breakdown of interest receivable and similar income via branch business (in non-EEA countries) 45 42 0 Geographical breakdown of interest receivable and similar income via the freedom to provide services business (in non-EEA countries)
Level of activity breakdown	NACE rev. 1 classes 65.12 and 65.22
Geographical breakdown	Geographical breakdown by EEA Member State: 1. Belgique/België 2. Danmark 3. Deutschland 4. Ellada 5. España 6. France 7. Ireland 8. Italia 9. Luxembourg (Grand-Duché) 10. Nederland 11. Österreich 12. Portugal 13. Suomi/Finland 14. Sverige 15. United Kingdom 16. Island 17. Liechtenstein 18. Norge Geographical breakdown in general: — in the Member State of the head office — in other Member States — in other EEA countries — Schweiz/Suisse/Svizzera — USA — Japan — in other third countries (rest of the world)

Annual regional statistics listed in Annex 6 section 4 of Regulation (EC, Euratom) No 58/97 concerning structural business statistics

Series 6H

Series name	Annual regional statistics
First reference year	2001
Frequency	Annual
Activity coverage	All credit institutions within the scope of NACE rev. 1 classes 65.12 and 65.22
Characteristics	**Characteristics in Annex 6, section 4**
	11 21 0 Number of local units 16 11 0 Number of persons employed
Optional characteristics	**Characteristics in Annex 6, section 4**
	13 32 0 Wages and salaries
Level of activity breakdown	NACE rev. 1 classes 65.12 and 65.22
Level of regional breakdown	NUTS 1

ANNEX III

SERIES OF DATA ON PENSION FUNDS

Summary table

Series code	Title
7A	Annual enterprise statistics
7B	Annual enterprise statistics broken down by size classes
7C	Annual enterprise statistics broken down by currencies
7D	Annual enterprise statistics by geographical breakdown
7E	Annual enterprise statistics on non-autonomous pension funds

Annual enterprise statistics listed in Annex 7, section 4, paragraph 2 of Regulation (EC, Euratom) No 58/97 concerning structural business statistics

Series 7A

Series name	Annual enterprise statistics
First reference year	2002
Frequency	Annual
Activity coverage	NACE rev. 1 class 66.02
Characteristics	**Characteristics in Annex 7, section 4, paragraph 2:**
	11 11 0 Number of enterprises
	12 11 0 Turnover
	48 00 1 Pension contributions receivable from members
	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 benefit schemes
	48 00 6 Pension contributions to defined contribution 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 15 0 Value added at factor cost

Series name	Annual enterprise statistics	
	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
	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 14 0	Units in undertakings for collective investment in transferable securities
	48 15 0	Debt securities and other fixed-income securities
	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 13 1	Shares traded on a regulated market
	48 13 2	Shares traded on a regulated market specialised in SME's
	48 13 3	Non publicly traded shares
	48 13 4	Other variable yield securities
	48 20 0	Other assets
	48 30 0	Capital and reserves
	48 40 0	Net technical provisions (PF)
	48 50 0	Other liabilities
	16 11 0	Number of persons employed

Series name	Annual enterprise statistics
	48 70 0 Number of members
	48 70 1 Number of members of defined benefit schemes
	48 70 2 Number of members of defined contribution schemes
	48 70 3 Number of members of hybrid schemes
	48 70 4 Number of active members
	48 70 5 Number of deferred members
	48 70 6 Number of retired persons
Optional characteristics	**Characteristics in Annex 7, section 4, paragraph 2:**
	11 61 0 Number of pension schemes
	12 14 0 Value added at basic prices
	48 15 1 Debt securities and other fixed-income securities issued by public administrations
	48 15 2 Other debt securities and other fixed income securities

Annual enterprise statistics broken down by size classes listed in Annex 7, section 4, paragraph 2, of Regulation (EC, Euratom) No 58/97 concerning structural business statistics

Series 7B

Series name	Annual enterprise statistics broken down by size classes
First reference year	2002
Frequency	Annual
Activity coverage	NACE rev. 1 class 66.02
Characteristics	**Characteristics in Annex 7, section 4, paragraph 2:**
	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
Level of size class breakdown	Size classes of investments: 1. > EUR 5 000 million 2. EUR 2 501 to 5 000 million 3. EUR 501 to 2 500 million 4. EUR 50 to 500 million 5. < EUR 50 million

Series name	Annual enterprise statistics broken down by size classes
	Size classes of members: 1. > 100 000 members 2. 10 001 to 100 000 members 3. 1 001 to 10 000 members 4. 101 to 1 000 members 5. 50 to 100 members 6. < 50 members

Annual enterprise statistics broken down by currencies listed in Annex 7, section 4, paragraph 2, of Regulation (EC, Euratom) No 58/97 concerning structural business statistics

Series 7C

Series name	Annual enterprise statistics broken down by currencies
First reference year	2002
Frequency	Annual
Activity coverage	NACE rev. 1 class 66.02
Characteristics	**Characteristics in Annex 7, section 4, paragraph 2:**
	48 64 0 Total investments broken down into euro and non-euro components
Breakdown by currencies	1. Euro 2. Others.

Annual enterprise statistics by geographical breakdown listed in Annex 7, section 4, paragraph 2, of Regulation (EC; Euratom) No 58/97 concerning structural business statistics

Series 7D

Series name	Annual enterprise statistics by geographical breakdown
First reference year	2002
Frequency	Annual
Activity coverage	NACE rev. 1 class 66.02 only.
Characteristics	**Characteristics in Annex 7, section 4, paragraph 2:**
	48 61 0 Geographical breakdown of turnover

Series name	Annual enterprise statistics by geographical breakdown
Optional characteristics	**Characteristics in Annex 7, section 4, paragraph 2:**
	48 62 0 Shares and other variable-yield securities broken down by location 48 63 0 Total investments broken down by location
Geographical breakdown	1. Home country, 2. Other EU countries, 3. Other EEA countries, 4. USA and Canada, 5. Japan, 6. Rest of the world

Annual statistics on non-autonomous pension funds listed in Annex 7, section 4 paragraph 3 of Regulation (EC, Euratom) No 58/97 concerning structural business statistics

Series 7E

Series name	Annual enterprise statistics on non-autonomous pension funds
First reference year	2002
Frequency	Annual
Activity coverage	NACE rev. 1 sections C to K
Characteristics	**Characteristics in Annex 7, section 4, paragraph 3:**
	11 15 0 Number of enterprises with non-autonomous pension funds
Optional characteristics	**Characteristics in Annex 7, section 4, paragraph 3:**
	48 08 0 Turnover of non-autonomous pension funds
Level of activity breakdown	NACE rev. 1 section level

COMMISSION REGULATION (EC) No 1670/2003

of 1 September 2003

implementing Council Regulation (EC, Euratom) No 58/97 with regard to the definitions of characteristics for structural business statistics and amending Regulation (EC) No 2700/98 concerning the definitions of characteristics for structural business statistics

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC, Euratom) No 58/97 of 20 December 1996 concerning structural business statistics [1], as last amended by Commission Regulation (EC) No 1669/2003 [2], and in particular Article 12 (iii) thereof,

Whereas:

(1) Regulation (EC, Euratom) No 58/97 established a common framework for the production of Community statistics on the structure, activity, performance and competitiveness of businesses in the Community.

(2) Commission Regulation (EC) No 2700/98 of 17 December 1998 concerning the definitions of characteristics for structural business statistics [3], as amended by Regulation (EC) No 1614/2002 [4], included the definitions of the structural business statistics characteristics listed in the common module and the detailed modules for industry, distributive trades and construction of Regulation (EC, Euratom) No 58/97 concerning structural business statistics. Council Regulation (EC) No 2056/2002 [5] introduced a new set of characteristics for credit institutions and pension funds as well as new characteristics on environmental expenditure, for which common definitions are necessary. Moreover, it is also necessary to amend existing definitions for the characteristics on number of enterprises, turnover, production value, value added at factor cost and total purchases of goods and services, as the definitions set out in Regulation (EC) No 2700/98 cannot be used for the calculation of the value of these characteristics for insurance services, credit institutions, pension funds and central banking activities.

(3) It is necessary to implement a set of definitions for structural business characteristics for the insurance services, credit institutions and pension funds in order to ensure that the statistical data provided to the Commission is comparable, harmonised and of good quality.

(4) The measures provided for in this Regulation are in accordance with the opinion of the Statistical Programme Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The definitions of the characteristics 12 12 0 and 12 15 0 of Regulation (EC) No 2700/98 necessary for the activities covered in the Annexes 5, 6 and 7 to Regulation (EC, Euratom) No 58/97 as well as for the activities of NACE rev. 1, class 65.11 are amended as set out in Annex I, sections 3 and 4 to this Regulation.

The definition of characteristic 11 11 0 for the activities covered in Annex 7, the definition of characteristic 12 11 0 for the activities covered in Annexes 5 and 7 and the definition of the characteristic 13 11 0 for the activities of Annexes 5 and 6 are amended as set out in Annex I, sections 1, 2 and 5 to this Regulation.

Article 2

The amended definition of the characteristic 21 11 0 of Regulation (EC) No 2700/98 and the definitions of characteristics 21 12 0 and 21 14 0 are specified in Annex II to this Regulation.

Article 3

The definitions of the characteristics listed in section 4 of Annex 6 to Regulation (EC, Euratom) No 58/97 are specified in Annex III to this Regulation.

Article 4

The definitions of the characteristics listed in section 4 of Annex 7 to Regulation (EC, Euratom) No 58/97 are specified in Annex IV to this Regulation.

(1) OJ L 14, 17.1.1997, p. 1.
(2) See page 57 of this Official Journal.
(3) OJ L 344, 18.12.1998, p. 49.
(4) OJ L 244, 12.9.2002, p. 7.
(5) OJ L 317, 21.11.2002, p. 1.

Article 5

Member States shall apply the amendments of the definitions of the characteristics 12 12 0, 12 15 0 and 13 11 0 of section 4 of Annex 1 for the activities of NACE rev. 1 group 65.1 and for the credit institutions classified under NACE rev. 1, class 65.22 for the reference year 2001 and subsequent years.

For the activities of NACE rev. 1, class 66.02, Member States shall apply the definitions of the characteristics 11 11 0, 12 11 0, 12 12 0 and 12 15 0 for the reference year 2002 and subsequent reference years.

Member States shall apply the amended definition of the characteristic 21 11 0 and the definitions of characteristics 21 12 0 and 21 14 0 of section 4 of Annex 2 for the reference year 2001 and subsequent reference years.

Member States shall apply the definitions for the characteristics listed in section 4 of Annex 6 to Regulation (EC, Euratom) No 58/97 for the reference year 2001 and subsequent years.

They shall apply the definitions for the characteristics listed in section 4 of Annex 7 to Regulation (EC, Euratom) No 58/97 for the reference year 2002 and subsequent years.

Article 6

This Regulation shall enter into force on the 20th day following that of 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.

Done at Brussels, 1 September 2003.

For the Commission

Pedro SOLBES MIRA

Member of the Commission

ANNEX I

Amendments of definitions of Regulation (EC) No 2700/98 for insurance services, credit institutions, pension funds and NACE rev. 1 class 65.11

The Annex to Regulation (EC) No 2700/98 is amended as follows:

Section 1

Number of enterprises

1. In the *definition* of code 11 11 0 (title: Number of enterprises), the following is added:

'For the enterprises defined in section 3 of Annex 7 to Regulation (EC, Euratom) No 58/97 this characteristic shall also comprise pension funds that do not employ personnel. It shall also include pension funds which are not established as legal entities and which are managed by pension fund management companies, insurance enterprises or other financial institutions (without however being covered by the annual accounts of these institutions). This characteristic shall however not include the number of pension funds which are not established separately from the sponsoring undertaking or trade (i.e. the non-autonomous pension funds or the book reserve system normally managed as an ancillary activity by the employer).'

Section 2

Turnover

1. In the *definition* of code 12 11 0 (title: Turnover) the sentence 'For NACE rev. 1, classes 66.01 and 66.03, the corresponding title of this characteristic is "Gross premiums written"' is replaced with:

   'For the enterprises defined in section 3 of Annex 5 to Regulation (EC, Euratom) No 58/97, the corresponding title of this characteristic is "Gross premiums written". This characteristic is defined in Article 35 of Directive 91/674/EEC.

   For the enterprises defined in section 3 of Annex 7 to Regulation (EC, Euratom) No 58/97, the corresponding title of this characteristic is "Total pension contributions". This characteristic shall comprise all pension contributions due during the financial year in respect of pension contracts, such as all mandatory contributions, other regular contributions, voluntary additional contributions, incoming transfers, other contributions.'

2. In the *link to other variables* of code 12 11 0 (title: Turnover), the following is added:

   'For the enterprises defined in section 3 of Annex 5 to Regulation (EC, Euratom) No 58/97, "Gross premiums written" (12 11 0) is calculated as follows:

   Gross direct premiums written (12 11 1),

   + Gross reinsurance premiums accepted, written premiums (12 11 2).

   "Gross premiums written" is used in the calculation of "Gross premiums earned" (32 11 0) and other aggregates and balances.

   For the enterprises defined in section 3 of Annex 7 to Regulation (EC, Euratom) No 58/97, "Turnover" (Total pension contributions) is calculated as follows:

   Pension contributions receivable from members (48 00 1),

   + Pension contributions receivable from employers (48 00 2),

   + Incoming transfers (48 00 3),

+ Other pension contributions (48 00 4);

or:

Pension contributions to defined benefit schemes (48 00 5),

+ Pension contributions to defined contribution schemes (48 00 6),

+ Pension contributions to hybrid schemes (48 00 7).'

Section 3

Production value

1. In the *definition* of code 12 12 0 (title: Production value) the sentence 'Specific calculation methods are needed for NACE rev. 1, classes 66.01 and 66.03' is replaced with:

'For the enterprises defined in section 3 of Annex 5 to Regulation (EC, Euratom) No 58/97, the production value is defined as gross premiums earned, plus total portfolio investment income, plus other services produced, minus gross claims incurred, excluding claims management expenses, plus capital gains and provisions.

For the enterprises defined in section 3 of Annex 6 to Regulation (EC, Euratom) No 58/97, the production value is defined as interest receivable and similar income, less interest payable and similar charges, plus commissions receivable, plus income from shares and other variable-yield securities, plus net profit or net loss on financial operations, plus other operating income.

For the enterprises defined in section 3 of Annex 7 to Regulation (EC, Euratom) No 58/97, the production value is defined as turnover less insurance premiums payable, plus investment income, plus other income, plus insurance claims receivable, less total expenditure on pensions, less net change in technical provisions.

For the enterprises of the NACE class 65.11, the production value is defined as interest receivable and similar income, less interest payable and similar charges, plus commissions receivable, plus income from shares and other variable-yield securities, plus net profit or net loss on financial operations, plus other operating income.'

2. In the *link to other variables* of code 12 12 0 (title: Production value), the following sentence is added:

'For the enterprises defined in section 3 of Annex 5 to Regulation (EC, Euratom) No 58/97, the production value is calculated as follows:

For life insurance:

Gross premiums written (12 11 0),

+ Gross change in the provision for unearned premiums (32 11 2),

+ Investment income (32 22 0),

- Value readjustments on investments (32 71 5),

- Gains on the realisation on investments (32 71 6),

- Income from participating interests (32 71 1),

+ ((Total gross technical provisions (37 30 0) - Total net technical provisions (37 30 1))/Total net technical provisions (37 30 1)) x (Investment income (32 22 0) - Value readjustments on investments (32 71 5) - Gains on the realisation of investments (32 71 6) - Income from participating interests (32 71 1)),

+ Other technical income, net amount (32 16 1),

+ Other income (32 46 0),

- Gross claims payments (32 13 1),

- Gross change in the provision for outstanding claims (32 13 4),

+ External and internal claims management expenses (32 61 5),

+ Gains on the realisation on investments (32 71 6),

+ Unrealised gains on investments (32 23 0),

- Losses on the realisation on investments (32 72 3),

- Unrealised losses on investments (32 28 0),

- Gross change in life insurance provision (32 25 0),

- Bonuses and rebates, net amount (32 16 3),

- Change in fund for future appropriations (part of 32 29 0),

- Net changes in other technical provisions, not shown under other headings (32 16 2).

For non-life insurance and reinsurance:

Gross premiums written (12 11 0),

+ Gross change in the provision for unearned premiums (32 11 2),

+ Investment income (32 42 0),

- Value readjustments on investments (32 71 5),

- Gains on the realisation on investments (32 71 6),

- Income from participating interests (32 71 1),

+ ((Total gross technical provisions (37 30 0) - Total net technical provisions (37 30 1))/Total net technical provisions (37 30 1)) x (Investment income (32 42 0) - Value re-adjustments on investments (32 71 5) - Gains on the realisation of investments (32 71 6) - Income from participating interests (32 71 1)),

+ Other technical income, net amount (32 16 1),

+ Other income (32 46 0),

- Gross claims payments (32 13 1),

- Gross change in the provision for outstanding claims (32 13 4),

+ External and internal claims management expenses (32 61 5),

+ Gains on the realisation on investments (32 71 6),

- Losses on the realisation on investments (32 72 3),

- Bonuses and rebates, net amount (32 16 3),

- Change in the equalisation provision (32 15 0),

- Net changes in other technical provisions, not shown under other headings (32 16 2).

For the enterprises defined in section 3 of Annex 6 to Regulation (EC, Euratom) No 58/97, the production value is calculated as:

Interest receivable and similar income (42 11 0),

- Interest payable and similar charges (42 12 0),

+ Commissions receivable (42 14 0),

+ Income from shares and other variable-yield securities (42 13 1),

+ Net profit or net loss on financial operations (42 20 0),

+ Other operating income (42 31 0).

For the enterprises defined in section 3 of Annex 7 to Regulation (EC, Euratom) No 58/97, the production value is calculated as:

Turnover (12 11 0),

- Insurance premiums payable (48 05 0),

+ Investment income (48 01 0),

+ Other income (48 02 2),

+ Insurance claims receivable (48 02 1),

- Total expenditure on pensions (48 03 0),

- Net change in technical provisions (48 04 0).'

Section 4

Value added at factor costs

1. In the *definition* of code 12 15 0 (title: Value added at factor costs), the sentence 'Specific calculation methods are needed for NACE rev. 1, classes 66.01 and 66.03' shall be replaced with:

   'For the enterprises defined in section 3 of Annex 5 to Regulation (EC, Euratom) No 58/97, the value added at factor costs is defined as production value, minus gross value of reinsurance services received, minus other intermediate consumption.

   For the enterprises defined in section 3 of Annex 6 to Regulation (EC, Euratom) No 58/97, the value added at factor costs is defined as production value, less total purchases of goods and services.

   For the enterprises defined in section 3 of Annex 7 to Regulation (EC, Euratom) No 58/97, the value added at factor costs is defined as production value, less total purchases of goods and services.

   For the enterprises of the NACE class 65.11, the value added at factor costs is defined as production value less total purchases of goods and services.'

2. In the *link to other variables* of code 12 15 0 (title: Value added at factor costs prices), the following sentence shall be added:

   'For the enterprises defined in section 3 of Annex 5 to Regulation (EC, Euratom) No 58/97, the value added at factor cost is calculated as:

   Production value (12 12 0),

   - Intermediate consumption (13 11 0).

   For the enterprises defined in section 3 of Annex 6 to Regulation (EC, Euratom) No 58/97, the value added at factor cost is calculated follows:

   Production value (12 12 0),

   - Total purchases of goods and services (13 11 0).

   For the enterprises defined in section 3 of Annex 7 to Regulation (EC, Euratom) No 58/97, the value added at factor cost is calculated follows:

   Production value (12 12 0),

   - Intermediate consumption (= total purchases of goods and services (13 11 0)).'

Section 5

Total purchases of goods and services

1. In the *definition* of code 13 11 0 (title: Total purchases of goods and services), the sentence 'Specific calculation methods are needed for NACE rev. 1, classes 66.01 and 66.03' is replaced with:

   'For the enterprises defined in section 3 of Annex 5 to Regulation (EC, Euratom) No 58/97, the total purchases of goods and services is defined as the gross value of reinsurance services received plus other intermediate consumption.

   For the enterprises defined in section 3 of Annex 6 to Regulation (EC, Euratom) No 58/97, the total purchases of goods and services is defined as commissions payable, plus other administrative expenses, plus other operating charges.'

2. In the *link to other variables* of code 13 11 0 (title: Total purchases of goods and services), the following sentence shall be added:

   'For the enterprises defined in section 3 of Annex 5 to Regulation (EC, Euratom) No 58/97, intermediate consumption is calculated as:

   For life insurance:

   Reinsurance balance (32 18 0),

   + ((Total gross technical provisions (37 30 0) - Total net technical provisions (37 30 1))/Total net technical provisions (37 30 1)) x (Investment income (32 22 0) - Value readjustments on investments (32 71 5) - Gains on the realisation of investments (32 71 6) - Income from participating interests (32 71 1)),

   + Commissions (32 61 1),

   + Other external expenditure on goods and services (32 61 4 - depreciation on fixed assets for own use).

   For non-life insurance and reinsurance:

   Reinsurance balance (32 18 0),

   + ((Total gross technical provisions (37 30 0) - Total net technical provisions (37 30 1))/Total net technical provisions (37 30 1)) x (Investment income (32 42 0) - Value readjustments on investments (32 71 5) - Gains on the realisation of investments (32 71 6) - Income from participating interests (32 71 1)),

   + Commissions (32 61 1),

   + Other external expenditure on goods and services (32 61 4 - depreciation on fixed assets for own use).

   For the enterprises defined in section 3 of Annex 6 to Regulation (EC, Euratom) No 58/97, intermediate consumption is calculated as:

   Commissions payable (42 15 0),

   + Other administrative expenses (42 32 2),

   + Other operating charges (42 33 0).

   For the enterprises defined in section 3 of Annex 7 to Regulation (EC, Euratom) No 58/97, the variable "Total purchases of goods and services" (13 11 0) is used in the calculation of the variable "Total operational expenses" (48 06 0).'

ANNEX II

Amended definition of characteristic 21 11 0 and definitions of characteristics 21 12 0 and 21 14 0

Regulation (EC) No 2700/98 is amended as follows:

1. The definition of characteristic 21 11 0 is replaced by the following:

Code: **21 11 0**

Title: **Investment in equipment and plant for pollution control and special anti-pollution accessories (mainly 'end-of-pipe' equipment)**

Definition

Capital expenditures for methods, technologies, processes or equipment designed to collect and remove pollution and pollutants (e.g. air emissions, effluents or solid waste) after their creation, prevent the spread of and measure the level of the pollution and treat and dispose of pollutants generated by the operating activity of the company.

It is the sum of expenditure in the environmental domains 'Protection of ambient air and climate', 'Wastewater management', 'Waste management' and 'Other environmental protection activities'. 'Other environmental protection activities' includes 'Protection and remediation of soil, groundwater and surface water', 'Noise and vibration abatement', 'Protection of biodiversity and landscape', 'Protection against radiation', 'Research and development', 'General environmental administration and management', 'Education, training and information', 'Activities leading to indivisible expenditure' and 'Activities not elsewhere classified'.

Included are:

— investments in distinct, identifiable components supplementing existing equipment, which are implemented at the end of or completely outside the production line ('end-of-pipe' equipment),

— investments in equipment (e.g. filters or separate cleaning steps) which compose or extract pollutants within the production line, when the removal of these added facilities would not affect in the main the functioning of the production line.

The main purpose or function of this capital expenditure is environmental protection and the total expenditure for these should be reported.

The expenditure should be reported gross of any cost offsets resulting from the generation and sale of marketable by-products, savings made, or subsidies received.

Purchased goods are valued at the purchase price excluding deductible VAT and other deductible taxes directly linked to turnover.

Excluded are:

— actions and activities beneficial to the environment that would have been taken regardless of environmental protection considerations, including measures that primarily aim at health and safety of the workplace and production security,

— measures to reduce pollution when the products are used or scrapped (environmental adaptation of products), unless environmental policy and regulation expands the legal responsibility of the producer to cover also the pollution generated by the products when used, or for taking care of the products when they become waste,

— resource use and saving activities (e.g. water supply or the saving of energy or raw materials), unless the primary purpose is environmental protection: e.g. when these activities aim at implementing national or international environmental policy and are not undertaken for cost-saving reasons.

Link to company accounts

The definition is based on the accounting standards applied by the company in its bookkeeping, in compliance with EU accounting standards: i.e. these are expenditures that qualify for recognition as an asset.

Link to other variables

'Total environmental protection investments' is the sum of the variables 21 11 0 and 21 12 0. 'Total environmental protection expenditure' is the sum of the variables 21 11 0, 21 12 0 and 21 14 0.

Part of:

15 11 0 Gross investment in tangible goods

15 31 0 Value of tangible goods acquired through financial leasing.

2. The following definitions are added:

Code: **21 12 0**

Title: **Investment in equipment and plant linked to cleaner technologies ('integrated technology')**

Definition

Capital expenditures for new or adaptation of existing methods, technologies, processes, equipment (or parts thereof) designed to prevent or reduce the amount of pollution created at the source (e.g. air emissions, effluents or solid waste), thereby reducing the environmental impacts associated with the release of pollutants and/or with polluting activities.

It is the sum of expenditure in the environmental domains 'Protection of ambient air and climate', 'Wastewater management', 'Waste management' and 'Other environmental protection activities'. 'Other environmental protection activities' includes 'Protection and remediation of soil, groundwater and surface water', 'Noise and vibration abatement', 'Protection of biodiversity and landscape', 'Protection against radiation', 'Research and development', 'General environmental administration and management', 'Education, training and information', 'Activities leading to indivisible expenditure' and 'Activities not elsewhere classified'.

The expenditure should be reported gross of any cost offsets resulting from the generation and sale of marketable by-products, savings made, or subsidies received.

Purchased goods are valued at the purchase price excluding deductible VAT and other deductible taxes directly linked to turnover.

Included are:

— capital expenditures that involve distinct, separately identifiable (environmental parts of) methods, processes, technologies and equipment. Their main purpose or function is environmental protection by definition and the total expenditure of the (environmental parts of) methods, processes, technologies and equipment should be reported,

— capital expenditures for methods, processes, technologies and equipment that are integrated with the overall operating activity (production process/installation) in a way that makes it difficult to identify separately the pollution-prevention component. In these cases ('integrated measures'), only the environmental protection fraction of the total investment should be reported.

This fraction corresponds to the additional investment vis-à-vis the capital expenditure that would have been incurred were it not for the environmental protection considerations. Therefore, the alternative for comparison corresponds to the cheapest alternative available to the company with similar functions and characteristics, except for those related to environmental protection.

When the selected option is standard technology and there is no cheaper, less environmentally beneficial alternative available to the company, the measure is by definition not an environmental protection activity, and no expenditure should be reported.

Excluded are:

— actions and activities beneficial to the environment that would have been taken regardless of environmental protection considerations, including measures that primarily aim at health and safety of the workplace and production security,

— measures to reduce pollution when the products are used or scrapped (environmental adaptation of products), unless environmental policy and regulation expands the legal responsibility of the producer to cover also the pollution generated by the products when used, or for taking care of the products when they become waste,

— resource use and saving activities (e.g. water supply or the saving of energy or raw materials), unless the primary purpose is environmental protection: e.g. when these activities aim at implementing national or international environmental policy and are not undertaken for cost-saving reasons.

Link to company accounts

The definition is based on the accounting standards applied by the company in its bookkeeping, in compliance with EU accounting standards: i.e. these are expenditures that qualify for recognition as an asset.

Link to other variables

'Total environmental protection investments' is the sum of the variables 21 11 0 and 21 12 0. 'Total environmental protection expenditure' is the sum of the variables 21 11 0, 21 12 0 and 21 14 0.

Part of:

15 11 0 Gross investment in tangible goods

15 31 0 Value of tangible goods acquired through financial leasing.

Code: **21 14 0**

Title: **Total current expenditure on environmental protection**

Definition

Total current expenditure on environmental protection is the expenditure for operating and maintaining an activity, technology, process, equipment (or parts thereof) designed to prevent, reduce, treat or eliminate pollutants and pollution (e.g. air emissions, effluents or solid waste) or any other degradation of the environment resulting from the operating activity of the company.

It is the sum of expenditure in the environmental domains 'Protection of ambient air and climate', 'Wastewater management', 'Waste management' and 'Other environmental protection activities'. 'Other environmental protection activities' includes 'Protection and remediation of soil, groundwater and surface water', 'Noise and vibration abatement', 'Protection of biodiversity and landscape', 'Protection against radiation', 'Research and development', 'General environmental administration and management', 'Education, training and information', 'Activities leading to indivisible expenditure' and 'Activities not elsewhere classified'.

Total current expenditure on environmental protection should be reported gross of any cost offsets resulting from the sale of marketable by-products, savings or subsidies received.

Current expenditure is the sum of 'in-house expenditure' and 'purchases of environmental protection services':

— in-house expenditure includes all current expenditure on environmental protection except purchases of environmental protection services from other units. It is the sum of labour costs, use of raw materials and consumables and payments for operational leasing, for example related to operation and maintenance of environmental equipment, measurement and monitoring of pollution levels, environmental management, information and education, environmental research and development,

— purchases of environmental protection services include all fees, charges and similar payments to other organisations (outside the reporting unit), public or private, in exchange of environmental protection services related to the environmental impacts of the operating activity of the company. For example, payments for collection and treatment of waste and wastewater, payments related to decontamination of soil, regulatory charges, payments to environmental consultants related to e.g. environmental information, certification or operation of environmental equipment.

Purchased goods and services are valued at the purchase price excluding deductible VAT and other deductible taxes directly linked to turnover. Labour expenditure include the gross wages and salaries including employers' charges and social security costs, but excluding general overhead.

Excluded are:

— actions and activities beneficial to the environment that would have been taken regardless of environmental protection considerations, including measures that primarily aim at health and safety of the workplace and production security,

— measures to reduce pollution when the products are used or scrapped (environmental adaptation of products), unless environmental policy and regulation expands the legal responsibility of the producer to cover also the pollution generated by the products when used, or for taking care of the products when they become waste,

— resource use and saving activities (e.g. water supply or the saving of energy or raw materials), unless the primary purpose is environmental protection: e.g. when these activities aim at implementing national or international environmental policy and are not undertaken for cost-saving reasons,

— payments of taxes, fees or charges by the reporting unit that are not linked to purchasing an environmental service related to the environmental impacts of the operating activity of the company, even if the government authorities have earmarked the revenue for financing environmental protection activities (e.g. taxes on pollution),

— calculated-cost items such as depreciation of environmental equipment, capital loss due to forced replacement or general overhead,

— loss of income, compensatory charges, fines, penalties and similar which do not relate to an environmental protection activity.

Link to company accounts

The definition of current expenditure is based on the accounting standards applied by the company in its bookkeeping, in compliance with EU accounting standards: i.e. current expenditure includes all expenditure that is not capitalised but charged to the profit-and-loss account.

It is the sum of purchase of raw materials and consumables, labour costs, public fees and charges, expenses for external services and rental and leasing charges for environmental protection activities.

Link to other variables

'Total environmental protection investments' is the sum of the variables 21 11 0 and 21 12 0. 'Total environmental protection expenditure' is the sum of the variables 21 11 0, 21 12 0 and 21 14 0.

Part of:

13 11 0 Total purchase of goods and services

13 31 0 Personnel costs.

ANNEX III

Definitions of characteristics listed in section 4 of Annex 6 to Regulation (EC, Euratom) 58/97 concerning structural business statistics (credit institutions)

STRUCTURAL VARIABLES

Code: **11 11 1**

Title: **Number of enterprises broken down by legal status**

Definition

The number of enterprises (see variable 11 11 0) is broken down by legal status as follows: incorporated enterprises limited by shares, cooperative enterprises, public-law enterprises, branches of enterprises with head office in non-EEA countries, others.

Link to other variables

'Number of enterprises broken down by legal status' is a further breakdown of the number of enterprises (11 11 0).

Code: **11 11 4**

Title: **Number of enterprises broken down by residence of the parent enterprise**

Definition

'Parent enterprise' shall mean a parent undertaking as defined in Articles 1 and 2 of Council Directive 83/349/EEC [1] based on Article 54(3)(g) of the Treaty on consolidated accounts.

The following geographical breakdown of parent enterprises has to be used: parent enterprise situated in the home Member State (the observed enterprise can be regarded as domestic controlled), parent enterprise situated in other countries (the observed enterprise can be regarded as foreign controlled). The parent enterprise is recorded according to the ultimate beneficiary owner (UBO). Only those enterprises (subsidiaries) that have a parent enterprise are included in this variable. Branches are excluded as considered as a part of an enterprise.

Link to other variables

'Number of enterprises broken down by residence of the parent enterprise' is part of the number of enterprises (11 11 0).

Code: **11 11 6**

Title: **Number of enterprises broken down by size classes of the balance sheet total**

Definition

The number of enterprises (see variable 11 11 0) is broken down by size classes of the balance sheet total.

Five size classes (in euro) — common for all Member States — are defined as follows: more than 99 999 million euro, 10 000 to 99 999 million euro, 1 000 to 9 999 million euro, 100 to 999 million euro, less than 100 million euro.

Note: The balance sheet total at the end of the accounting year (see variable 43 30 0) is considered.

[1] OJ L 193, 18.7.1983, p. 1.

Link to other variables

'Number of enterprises broken down by size classes of the balance sheet total' is a further breakdown of the number of enterprises (11 11 0).

Code: **11 11 7**

Title: **Number of enterprises broken down by category of credit institutions**

Definition

The number of enterprises (see variable 11 11 0) is broken down by category of credit institutions as follows: licensed banks, specialised credit granting institutions, other credit institutions. This breakdown enables to allocate the categories of credit institutions to the relevant NACE rev. 1 classes.

Link to other variables

'Number of enterprises broken down by category of credit institutions' is a further breakdown of the number of enterprises (11 11 0).

Code: **11 41 1**

Title: **Total number of branches broken down by location in non-EEA countries**

Definition

'Branch' is defined in Article 1 of Council Directive 89/646/EEC [1] and is detailed in the Commission Communication on the freedom to provide services and on the interest of the general good in the Second Banking Directive (95/C 291/06).

The following geographical breakdown of the number of branches abroad has to be used: Switzerland, USA, Japan, third countries (rest of the world).

Note: All active branches notified in the home Member State of the credit institution are taken into consideration.

Code: **11 51 0**

Title: **Total number of financial subsidiaries broken down by location in other countries**

Definition

'Subsidiary' shall mean a subsidiary undertaking as defined in Articles 1 and 2 of Council Directive 83/349/EEC based on Article 54(3)(g) of the Treaty on consolidated accounts. All enterprises being in the scope of financial services enterprises (as defined in Chapter 1.3 of the methodological manual for statistics on credit institutions) are be included.

Note: The following geographical breakdown of subsidiaries has to be used: each single other Member State, other EEA countries, Switzerland, USA, Japan, third countries (rest of the world). Only the first level of subsidiaries is taken into consideration.

PROFIT-AND-LOSS ACCOUNT VARIABLES

Code: **42 11 0**

Title: **Interest receivable and similar income**

(1) OJ L 386, 30.12.1989, p. 1.

Definition

This variable is defined in Article 29 of Council Directive 86/635/EEC (1).

Note: Reference to Articles 27(1) and 28(B)(1) of Directive 86/635/EEC.

Link to other variables

This variable is used in the calculation of production value (variable 12 12 0).

Code: **42 11 1**

Title: **Interest receivable and similar income arising from fixed-income securities**

Definition

This variable is defined in Article 29 of Directive 86/635/EEC.

Note: Reference to Articles 27(1) and 28(B)(1) of Directive 86/635/EEC.

Link to other variables

This variable is part of variable 42 11 0.

Code: **42 12 0**

Title: **Interest payable and similar charges**

Definition

This variable is defined in Article 29 of Directive 86/635/EEC.

Note: Reference to Articles 27(2) and 28(A)(1) of Directive 86/635/EEC.

Link to other variables

This variable is used in the calculation of production value (variable 12 12 0).

Code: **42 12 1**

Title: **Interest payable and similar charges linked to debt securities in issue**

Definition

This variable is defined in Articles 17 and 29 of Directive 86/635/EEC.

Note: Reference to Article 4(3)(a) (Liabilities) of Directive 86/635/EEC.

Link to other variables

This variable is part of variable 42 12 0.

Code: **42 13 0**

Title: **Income from securities**

(1) OJ L 372, 31.12.1986, p. 1.

Definition

This variable is defined in Article 30 of Directive 86/635/EEC.

Note: Reference to Article 27(3)(a), (3)(b) and (3)(c) as an aggregate and Article 28 (B)(2)(a), (2)(b) and (2)(c) as an aggregate of Directive 86/635/EEC.

Code: **42 13 1**

Title: **Income from shares and other variable-yield securities**

Definition

This variable is defined in Article 30 of Directive 86/635/EEC.

Note: Reference to Articles 27(3)(a), and 28(B)(2)(a) of Directive 86/635/EEC.

Link to other variables

This variable is part of variable 42 13 0 and is used in the calculation of production value (variable 12 12 0).

Code: **42 14 0**

Title: **Commissions receivable**

Definition

This variable is defined in Article 31 of Directive 86/635/EEC.

Note: Reference to Articles 27(4), and 28(B)(3) of Directive 86/635/EEC.

Link to other variables

This variable is used in the calculation of production value (variable 12 12 0).

Code: **42 15 0**

Title: **Commissions payable**

Definition

This variable is defined in Article 31 of Directive 86/635/EEC.

Note: Reference to Articles 27(5), and 28(A)(2) of Directive 86/635/EEC.

Link to other variables

This variable is used in the calculation of total purchases of goods and services (variable 13 11 0).

Code: **42 20 0**

Title: **Net profit or net loss on financial operations**

Definition

This variable is defined in Article 32 of Directive 86/635/EEC.

Note: Reference to Articles 27(6), and 28(A)(3) or (B)(4) of Directive 86/635/EEC.

Link to other variables

This variable is used in the calculation of production value (variable 12 12 0).

Code: **42 31 0**

Title: **Other operating income**

Definition

Operating income, not shown under other headings.

Note: Reference to Articles 27(7) and 28(B)(7) of Directive 86/635/EEC.

Link to other variables

This variable is used in the calculation of production value (variable 12 12 0).

Code: **42 32 0**

Title: **General administrative expenses**

Definition

This variable is the sum of 'Personnel costs' (variable 13 31 0) and 'Other administrative expenses' (variable 42 32 2).

Note: Reference to Article 27(8)(a) and (b) as an aggregate and Article 28 (A)(4)(a) and (b) as an aggregate of Directive 86/635/EEC.

Code: **42 32 2**

Title: **Other administrative expenses**

Definition

Other administrative expenses, not included in variable 13 31 0.

Note: Reference to Article 27(8)(b) and 28(A)(4)(b) of Directive 86/635/EEC.

Link to other variables

This variable is used in the calculation of total purchases of goods and services (variable 13 11 0) and general administrative expenses (variable 42 32 0).

Code: **42 33 0**

Title: **Other operating charges**

Definition

Operating charges, not included in other headings.

Note: Reference to Articles 27(10), and 28(A)(6) of Directive 86/635/EEC.

Link to other variables

This variable is used in the calculation of total purchases of goods and services (variable 13 11 0).

Code: **42 35 0**

Title: **Value adjustments and value readjustments in respect of loans and advances and provisions for contingent liabilities and for commitments**

Definition

This variable is defined in Article 33 of Directive 86/635/EEC.

Note: Reference to Articles 27(11) and (12), and 28(A)(7) and (B)(5) of Directive 86/635/EEC.

Code: **42 36 0**

Title: **Other value adjustments and value readjustments**

Definition

This variable is defined in Article 34 of Directive 86/635/EEC.

Note: Reference to Articles 27(9), (13) and (14), and 28(A)(5), (A)(8) and (B)(6) of Directive 86/635/EEC.

Code: **42 40 0**

Title: **Profit or loss on ordinary activities**

Definition

This variable is defined in Article 22 and following of Council Directive 78/660/EEC [1] based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies.

Note: Reference to Articles 27(15) and (16), and 28(A)(9), (A)(10) and (B)(8) of Directive 86/635/EEC.

Code: **42 50 0**

Title: **Extraordinary profit or loss**

Definition

This variable is defined in Article 22 and following of Council Directive 78/660/EEC based on Article 54(3)(g) of the Treaty on the annual accounts of certain types of companies.

Note: Reference to Articles 27(19), and 28(A)(13) and (B)(10) of Directive 86/635/EEC.

Code: **42 51 0**

Title: **All taxes (tax on profit or loss on ordinary activities, tax on extraordinary profit or loss, other taxes)**

Definition

This variable is defined in Article 22 and following of Council Directive 78/660/EEC of 25 July 1978 based on Article 54(3)(g) of the Treaty on the annual accounts of certain types of companies.

Note: Reference to Articles 27(15), (20) and (22) and 28(A)(9), (A)(12) and (A)(14) of Directive 86/635/EEC.

(1) OJ L 222, 14.8.1978, p. 11.

Code: **42 60 0**

Title: **Profit or loss for the financial year**

Definition

This variable is defined in Article 22 and following of Council Directive 78/660/EEC based on Article 54(3)(g) of the Treaty on the annual accounts of certain types of companies.

Note: Reference to Articles 27(23) and 28(A)(15) and (B)(11) of Directive 86/635/EEC.

VARIABLES ON THE BALANCE SHEET

Code: **43 11 0**

Title: **Loans and advances to customers**

Definition

This variable is defined in Articles 4 and 16 of Directive 86/635/EEC.

Note: Reference to Article 4(4) (Assets) and Article 16 (Assets: Item 4) of Directive 86/635/EEC.

Code: **43 21 0**

Title: **Amounts owed to customers**

Definition

This variable is defined in Articles 4 and 19 of Directive 86/635/EEC.

Note: Reference to Article 4(2)(a) and (2)(b) as an aggregate (Liabilities) and Article 19 (Liabilities: Item 2) of Directive 86/635/EEC.

Code: **43 29 0**

Title: **Total of capital and reserves**

Definition

This variable is defined in Articles 21, 22 and 23 of Directive 86/635/EEC.

Note: Reference to Article 4(7), (8), (9), (10), (11), (12), (13) and (14) as an aggregate (Liabilities) of Directive 86/635/EEC.

Code: **43 30 0**

Title: **Balance sheet total**

Definition

This variable consists of the sum of items 1 to 16 of the asset side of the balance sheet or of the sum of items 1 to 14 of the liability side of the balance sheet.

Note: Reference to Article 4 of Directive 86/635/EEC.

Code: **43 31 0**

Title: **Balance sheet total broken down according to the residence of the parent enterprise**

Definition

The balance sheet total (see variable 43 30 0) is broken down by the residence of the parent enterprise.

In accordance with the breakdown of variable 11 11 4, the balance sheet total has to be split up into a part which is related to domestic controlled credit institutions and a part which is related to foreign controlled enterprises. The parent enterprise is recorded according to the ultimate beneficiary owner (UBO).

Link to other variables

'Balance sheet total broken down by residence of the parent enterprise' is a further breakdown of the balance sheet total (43 30 0).

Code: **43 32 0**

Title: **Balance sheet total broken down by legal status**

Definition

The balance sheet total (see variable 43 30 0) is broken down by legal status as follows: incorporated enterprises limited by shares, cooperative enterprises, public-law enterprises, branches of enterprises with head office in non-EEA countries, others.

Link to other variables

'Balance sheet total broken down by legal status' is a further breakdown of the balance sheet total (43 30 0).

VARIABLES ON PRODUCTS

Code: **44 11 0**

Title: **Interest receivable and similar income broken down by (sub)categories of the CPA**

Definition

Interest receivable and similar income are defined in Article 29 of Directive 86/635/EEC. The breakdown by products is based on the classification of products according to activities for financial intermediation services and services auxiliary to financial intermediation. The variable has to be broken down by (sub)categories of the CPA at the appropriate level.

Note: Reference to Articles 27(1) and 28(B)(1) of Directive 86/635/EEC.

Link to other variables

'Interest receivable and similar income broken down by (sub)categories of the CPA' is a further breakdown of 'Interest receivable and similar income' (42 11 0).

Code: **44 12 0**

Title: **Interest payable and similar charges broken down by (sub)categories of the CPA**

Definition

Interest payable and similar charges are defined in Article 29 of Directive 86/635/EEC. The breakdown by products is based on the classification of products according to activities for financial intermediation services and services auxiliary to financial intermediation. The variable has to be broken down by (sub)categories of the CPA at the appropriate level.

Note: Reference to Articles 27(2), and 28(A)(1) of Directive 86/635/EEC.

Link to other variables

'Interest payable and similar charges broken down by (sub)categories of the CPA' is a further breakdown of Interest payable and similar charges (42 12 0).

Code: **44 13 0**

Title: **Commissions receivable broken down by (sub)categories of the CPA**

Definition

Commissions receivable are defined in Article 31 of Directive 86/635/EEC. The breakdown by products is based on the classification of products according to activities for financial intermediation services and services auxiliary to financial intermediation. The variable has to be broken down by (sub)categories of the CPA at the appropriate level.

Note: Reference to Articles 27(4), and 28(B)(3) of Directive 86/635/EEC.

Link to other variables

'Commission receivable broken down by (sub)categories of the CPA' is a further breakdown of 'Commission receivable' (42 14 0).

Code: **44 14 0**

Title: **Commissions payable broken down by (sub)categories of the CPA**

Definition

Commissions payable are defined in Article 31 of Directive 86/635/EEC. The breakdown by products is based on the classification of products according to activities for financial intermediation services and services auxiliary to financial intermediation. The variable has to be broken down by (sub)categories of the CPA at the appropriate level.

Note: Reference to Articles 27(5), and 28(A)(2) of Directive 86/635/EEC.

Link to other variables

'Commission payable broken down by (sub)categories of the CPA' is a further breakdown of 'Commission payable' (42 15 0).

VARIABLES ON INTERNATIONALISATION

The variables 45 11 0, 45 21 0 and 45 22 0 are referring to the business written by branches with head offices within EEA countries.

Code: **45 11 0**

Title: **Geographical breakdown of the total number of EEA branches**

Definition

'Branch' is defined in Article 1 of the Council Directive 89/646/EEC of 15 December 1989 and is detailed in the Commission Communication on the freedom to provide services and on the interest of the general good in the Second Banking Directive (95/C 291/06).

Note: From the perspective of the host Member State, the total number of EEA branches has to be broken down by each single other EEA country.

Code: **45 21 0**

Title: **Geographical breakdown of interest receivable and similar income**

Definition

Interest receivable and similar income (see variable 42 11 0) written in the host country by branches with head office in each single other EEA country.

Code: **45 22 0**

Title: **Geographical breakdown of balance sheet total**

Definition

Balance sheet total (see variable 43 30 0) of branches established in the host country with head office in each single other EEA country.

Code: **45 31 0**

Title: **Geographical breakdown of interest receivable and similar income via the Freedom to Provide Services business (in other EEA countries)**

Definition

Interest receivable and similar income (see variable 42 11 0) written, under the right of the freedom to provide services, by credit institutions authorised in the home Member State, in each single other EEA country.

Code: **45 41 0**

Title: **Geographical breakdown of interest receivable and similar income via branch business (in non-EEA countries)**

Definition

Interest receivable and similar income (see variable 42 11 0) written by branch of credit institutions, authorised in the home Member State, in non-EEA countries.

The following breakdown has to be used: Switzerland, USA, Japan, third countries (rest of the world).

Code: **45 42 0**

Title: **Geographical breakdown of interest receivable and similar income via the Freedom to Provide Services business (in non-EEA countries)**

Definition

Interest receivable and similar income (see variable 42 11 0) written, under the right of the freedom to provide services, by credit institutions authorised in the home Member State, in non-EEA countries.

The following breakdown has to be used: Switzerland, USA, Japan, third countries (rest of the world).

VARIABLES ON EMPLOYMENT

Code: **16 11 1**

Title: **Number of persons employed broken down by category of credit institutions**

Definition

The number of persons employed (see variable 16 11 0) is broken down by category of credit institutions as follows: licensed banks, specialised credit granting institutions, other credit institutions. This breakdown enables to allocate the categories of credit institutions to the relevant NACE rev. 1 classes.

Link to other variables

'Number of persons employed broken down by category of credit institutions' is a further breakdown of the number of persons employed (16 11 0).

Code: **16 11 2**

Title: **Number of women employed**

Definition

The number of persons employed (see variable 16 11 0) of the female sex.

Link to other variables

'Number of women employed' is part of the number of persons employed (16 11 0).

Code: **16 13 6**

Title: **Number of female employees**

Definition

The number of employees (see variable 16 13 0) of the female sex.

Link to other variables

'Number of female employees' is part of the number of employees (16 13 0).

RESIDUAL VARIABLES

Code: **47 11 0**

Title: **Number of accounts broken down by (sub)categories of the CPA**

Definition

The number of accounts held by credit institutions at the end of the accounting year is included here. The breakdown by products is based on the classification of products according to activities for financial intermediation services and services auxiliary to financial intermediation. The number of accounts is linked to (sub)categories of the CPA at the appropriate level.

Code: **47 12 0**

Title: **Number of loans and advances to customers broken down by (sub)categories of the CPA**

Definition

The number of loans and advances to customers at the end of the accounting year is included here. The breakdown by products is based on the classification of products according to activities for financial intermediation services and services auxiliary to financial intermediation. The number of loans and advances to customers is linked to (sub)categories of the CPA at the appropriate level.

Code: **47 13 0**

Title: **Number of automatic teller machines (ATM) owned by credit institutions**

Definition

The term 'automatic teller machines' (ATM) includes different forms of machines providing electronic banking services, e.g. machines for withdrawing deposits (cash dispensers), for making payments and transaction inquiries, for exchanging money, for loading multipurpose cards, etc.

ANNEX IV

Definitions of characteristics listed in section 4 of Annex 7 to Regulation (EC, Euratom) 58/97 concerning structural business statistics (pension funds)

AUTONOMOUS PENSION FUNDS

STRUCTURAL VARIABLES

Code: **11 11 8**

Title: **Number of enterprises broken down by size of investments**

Definition

The number of enterprises as defined in variable 11 11 0 broken down by size classes of investments, these are the investments covered by the variables 48 10 0 or 48 10 4, i.e. total investments at market value.

Link to other variables

The variable 'Number of enterprises broken down by size of investments' (11 11 8) is a further breakdown of the variable 'Number of enterprises' (11 11 0).

Code: **11 11 9**

Title: **Number of enterprises broken down by size classes of members**

Definition

The number of enterprises as defined in variable 11 11 0 broken down by size classes of members; these are the members defined in the variable 'Number of members' (48 70 0).

Note: The number of members at the end of the accounting year should be considered.

Link to other variables

The variable 'Number of enterprises broken down by size classes of members' (11 11 9) is a further breakdown of the variable 'Number of enterprises' (11 11 0).

Code: **11 61 0**

Title: **Number of pension schemes**

Definition

This variable shall comprise the total number of pension schemes under the administration of pension funds. A pension scheme is based on an agreement, in general between social partners, stipulating which retirement benefits are granted and under which conditions.

ACCOUNTING VARIABLES

Profit-and-loss account (total income and expenditure) variables

Code: **48 00 1**

Title: **Pension contributions receivable from members**

Definition

This variable shall comprise all pension contributions receivable from members, due during the financial year, in respect of pension contracts, including all mandatory contributions, other regular contributions and voluntary additional contributions.

Link to other variables

The variable 'Pension contributions receivable from members' (48 00 1) is used in the calculation of the variable 'Turnover' (12 11 0).

Code: **48 00 2**

Title: **Pension contributions receivable from employers**

Definition

This variable shall comprise all pension contributions receivable from employers, due during the financial year, in respect of pension contracts, including all mandatory contributions, other regular contributions and voluntary additional contributions.

Link to other variables

The variable 'Pension contributions receivable from employers' (48 00 2) is used in the calculation of the variable 'Turnover' (12 11 0).

Code: **48 00 3**

Title: **Incoming transfers**

Definition

This variable shall comprise all incoming transfers. Those transfers are usually received from other pension funds or insurance companies. When an employee changes employer he often has the choice to transfer the amounts of pension rights constituted at the pension fund or insurance scheme of his former employer to the pension fund of the new employer.

Link to other variables

The variable 'Incoming transfers' (48 00 3) is used in the calculation of the variable 'Turnover' (12 11 0).

Code: **48 00 4**

Title: **Other pension contributions**

Definition

This variable shall comprise all other pension contributions, due during the financial year, in respect of pension contracts (e.g. contributions from central or local governments, from individuals and associations).

Link to other variables

The variable 'Other pension contributions' (48 00 4) is used in the calculation of the variable 'Turnover' (12 11 0).

Code: **48 00 5**

Title: **Pension contributions to defined benefit schemes**

Definition

This variable shall comprise all pension contributions receivable by defined benefit schemes, due during the financial year, in respect of pension contracts, including all regular, voluntary and other contributions.

Link to other variables

The variable 'Pension contributions to defined benefit schemes' (48 00 5) is used in the calculation of the variable 'Turnover' (12 11 0).

Code: **48 00 6**

Title: **Pension contributions to defined contribution schemes**

Definition

This variable shall comprise all pension contributions receivable by defined contributions schemes, due during the financial year, in respect of pension contracts, including all regular, voluntary and other contributions.

Link to other variables

The variable 'Pension contributions to defined contribution schemes' (48 00 6) is used in the calculation of the variable 'Turnover' (12 11 0).

Code: **48 00 7**

Title: **Pension contributions to hybrid schemes**

Definition

This variable shall comprise all pension contributions receivable by hybrid schemes, due during the financial year, in respect of pension contracts, including all regular, voluntary and other contributions.

Note: Hybrid schemes are schemes with elements of both defined benefits schemes and defined contributions schemes.

Link to other variables

The variable 'Pension contributions to hybrid schemes' (48 00 7) is used in the calculation of the variable 'Turnover' (12 11 0).

Code: **48 01 0**

Title: **Investment income (PF)**

Definition

This variable shall comprise income from investments, value readjustments on investments and income from realised and unrealised capital gains and losses. It includes rents receivable, interest income, dividends and realised and unrealised capital gains and losses.

Link to other variables

The variable 'Investment income (PF)' (48 01 0) includes the variable 'Capital gains and losses' (48 01 1).

Code: **48 01 1**

Title: **Capital gains and losses**

Definition

This variable shall comprise income from realised and unrealised capital gains and losses carried through the profit and loss account. Capital gains and losses arise from the variation between the valuation of investments at the beginning of the accounting period (or at purchase, if later) and their valuation at the end of the accounting period (or at sale, if earlier).

Link to other variables

The variable 'Capital gains and losses' (48 01 1) is used in the calculation of the variable 'Investment income (PF)' (48 01 0).

Code: **48 02 1**

Title: **Insurance claims receivable**

Definition

This variable shall comprise claims receivable from insurance or reinsurance enterprises related to risks ceded.

Code: **48 02 2**

Title: **Other income (PF)**

Definition

Other income shall comprise all other income of pension funds apart from pension contributions and investment income of pension funds, such as income from commissions and other income.

Code: **48 03 0**

Title: **Total expenditure on pensions**

Definition

This variable shall include all kinds of expenditure to the members of the pension scheme and their dependents, outgoing transfers, etc. Expenditure which is also income related to risks ceded to insurance enterprises is covered here.

Link to other variables

'Total expenditure on pensions' (48 03 0) is calculated as follows:

Regular pension payments (48 03 1),

+ Pension payments of lump sums (48 03 2),

+ Outgoing transfers (48 03 3).

Code: **48 03 1**

Title: **Regular pension payments**

Definition

This variable shall comprise all payments on pensions which have a regular nature (i.e. annuity).

Link to other variables

The variable 'Regular pension payments' (48 03 1) is used in the calculation of the variable 'Total expenditure on pensions' (48 03 0).

Code: **48 03 2**

Title: **Pension payments of lump sums**

Definition

This variable shall comprise all payments on pensions which are lump-sum payments.

Link to other variables

The variable 'Pension payments of lump sums' (48 03 2) is used in the calculation of the variable 'Total expenditure on pensions' (48 03 0).

Code: **48 03 3**

Title: **Outgoing transfers**

Definition

This variable shall comprise all outgoing transfers (usually the amount of pension rights transferred to other pension funds or to insurance companies when an employee changes employer and adheres consequently to the pension fund or insurance scheme of his new employer).

Link to other variables

The variable 'Outgoing transfers' (48 03 3) is used in the calculation of the variable 'Total expenditure on pensions' (48 03 0).

Code: **48 04 0**

Title: **Net change in technical provisions (reserves)**

Definition

This variable shall comprise all kind of changes in technical provisions net of reinsurance. Incoming and outgoing transfers of technical provisions between pension funds are included here.

Code: **48 05 0**

Title: **Insurance premiums payable**

Definition

This variable shall comprise the total of insurance premiums payable for all kinds of risks ceded to insurance or reinsurance enterprises.

Code: **48 06 0**

Title: **Total operational expenses**

Definition

This variable shall include all costs arising from the collection of pension contributions, portfolio management, handling of pension payments as well as commissions, other external expenses on goods and services and personnel costs.

Link to other variables

'Total operational expenses' (48 06 0) is calculated as follows:

Personnel costs (13 31 0),

+ Total purchases of goods and services (13 11 0).

Code: **48 07 0**

Title: **All taxes**

Definition

This variable shall comprise all direct taxes payable (e.g. on investment income, etc.) by the pension fund which are not included in external expenses on goods and services or in personnel costs.

BALANCE SHEET VARIABLES — ASSETS

Code: **48 11 0**

Title: **Land and buildings (PF)**

Definition

This variable shall comprise all land and buildings owned by the pension fund.

Link to other variables

The variable 'Land and buildings (PF)' (48 11 0) is used in the calculation of the variable 'Total investments of pension funds' (48 10 0).

Code: **48 12 0**

Title: **Investments in affiliated enterprises and participating interests (PF)**

Definition

This variable shall comprise shares in affiliated undertakings, debt securities issued by, and loans to, affiliated undertakings, participating interests and debt securities issued by, and loans to, undertakings with which a pension fund is linked by virtue of a participating interest. It excludes the investments included under item 48 10 1.

Link to other variables

The variable 'Investments in affiliated enterprises and participating interests (PF)' (48 12 0) is used in the calculation of the variable 'Total investments of pension funds' (48 10 0).

Code: **48 13 0**

Title: **Shares and other variable-yield securities**

Definition

This variable shall comprise all kinds of quoted and unquoted shares and other variable-yield securities, except those included under items 48 12 0 and 48 14 0.

Link to other variables

The variable 'Shares and other variable-yield securities' (48 13 0) is used in the calculation of the variable 'Total investments of pension funds' (48 10 0) and is based on:

Shares quoted on a regulated market (48 13 1),

+ Non publicly traded shares (48 13 3),

+ Other variable-yield securities (48 13 4).

Code: **48 13 1**

Title: **Shares traded on a regulated market**

Definition

This variable shall comprise all shares quoted on an exchange market.

Link to other variables

The variable 'Shares traded on a regulated market' (48 13 1) is part of the variable 'Shares and other variable-yield securities' (48 13 0).

Code: **48 13 2**

Title: **Shares traded on a regulated market specialised in SMEs**

Definition

This variable shall comprise all shares quoted on regulated markets specialised in innovative, high-growth companies and SMEs. These markets are also known as Small and Medium-Sized Business Markets (SMB markets) or Parallel Markets. These markets provide an exchange facility where listed securites of small and medium-sized companies can be traded efficiently and competitively.

Link to other variables

The variable 'Shares quoted on a regulated market specialised in SMEs' (48 13 2) is part of the variable 'Shares traded on a regulated market' (48 13 1).

Code: **48 13 3**

Title: **Non-publicly traded shares**

Definition

This variable shall comprise all shares not quoted on an exchange market.

Link to other variables

The variable 'Non-publicly traded shares' (48 13 3) is part of the variable 'Shares and other variable-yield securities' (48 13 0).

Code: **48 13 4**

Title: **Other variable-yield securities**

Definition

This variable shall comprise all other variable-yield securities not shown under other headings.

Link to other variables

The variable 'Other variable-yield securities' (48 13 4) is part of the variable 'Shares and other variable-yield securities' (48 13 0).

Code: **48 14 0**

Title: **Units in undertakings for collective investment in transferable securities**

Definition

This variable shall comprise all kinds of units in undertakings for collective investment in transferable securities as defined in Council Directive 85/611/EEC ([1]). This also includes open-end funds and similar undertakings for collective investment.

Link to other variables

The variable 'Units in undertakings for collective investment in transferable securities' (48 14 0) is used in the calculation of the variable 'Total investments of pension funds' (48 10 0).

Code: **48 15 0**

Title: **Debt securities and other fixed-income securities**

Definition

This variable shall comprise negotiable debt securities and other fixed-income securities issued by credit institutions, by other undertakings or by public bodies except those included under item 48 12 0. Securities bearing an interest rate, which varies in line with specific factors, for example the interest rate on the interbank market or on the Euromarket, shall also be regarded as debt securities and other fixed-income securities.

Link to other variables

The variable 'Debt securities and other fixed-income securities' (48 15 0) is used in the calculation of the variable 'Total investments of pension funds' (48 10 0) and is based on:

Debt securities and other fixed-income securities issued by public administrations (48 15 1),

+ Other debt securities and other fixed-income securities (48 15 2).

Code: **48 15 1**

Title: **Debt securities and other fixed-income securities issued by public administrations**

Definition

This variable shall comprise debt securities and other fixed-income securities issued or guaranteed by central and local governments and public administrations.

Link to other variables

The variable 'Debt securities and other fixed-income securities issued by public administrations' (48 15 1) is used in the calculation of the variable 'Debt securities and other fixed-income securities' (48 15 0).

Code: **48 15 2**

Title: **Other debt securities and other fixed-income securities**

([1]) OJ L 375, 31.12.1985, p. 3.

Definition

This variable shall comprise all other debt securities and other fixed-income securities (e.g. corporate bonds).

Link to other variables

The variable 'Other debt securities and other fixed-income securities' (48 15 2) is used in the calculation of the variable 'Debt securities and other fixed-income securities' (48 15 0).

Code: **48 16 0**

Title: **Participation in investment pools (PF)**

Definition

This variable shall comprise shares held by an undertaking in joint investments constituted by several undertakings or pension funds, the management of which has been entrusted to one of those enterprises or to independent fund managers.

Link to other variables

The variable 'Participation in investment pools (PF)' (48 16 0) is used in the calculation of the variable 'Total investments of pension funds' (48 10 0).

Code: **48 17 0**

Title: **Loans guaranteed by mortgages and other loans not covered elsewhere**

Definition

This variable shall comprise all kinds of loans of pension funds guaranteed or not by mortgages.

Link to other variables

The variable 'Loans guaranteed by mortgages and other loans not covered elsewhere' (48 17 0) is used in the calculation of the variable 'Total investments of pension funds' (48 10 0).

Code: **48 18 0**

Title: **Other investments**

Definition

This variable shall comprise all other investments which are not part of the previous investment items, such as deposits with credit institutions, cash, other short-term investments, derivatives or other investments.

Link to other variables

The variable 'Other investments' (48 18 0) is used in the calculation of the variable 'Total investments of pension funds' (48 10 0).

Code: **48 10 0**

Title: **Total investments of pension funds**

Definition

This variable is the sum of the following variables: Land and buildings (PF) (48 11 0) + Investments in affiliated enterprises and participating interests (PF) (48 12 0) + Shares and other variable-yield securities (48 13 0) + Units in undertakings for collective investment in transferable securities (48 14 0) + Debt securities and other fixed-income securities (48 15 0) + Participation in investment pools (48 16 0) + Loans guaranteed by mortgages and other loans not covered elsewhere (48 17 0) + Other investments (48 18 0).

Code: **48 10 1**

Title: **Total investments invested in 'the sponsoring enterprise'**

Definition

This variable shall comprise all investments in the sponsoring enterprises, such as shares of the sponsoring enterprises, debt securities issued by, and loans to, the sponsoring enterprises, etc. The sponsoring enterprises are the employers, which pay contributions into the pension fund for their employees.

Link to other variables

The variable 'Total investments invested in "the sponsoring enterprise"' is part of the variable 'Total investments of pension funds' (48 10 0).

Code: **48 10 4**

Title: **Total investments at market values**

Definition

This variable shall comprise 'Total investments' (= sum of the variables Land and buildings (PF) (48 11 0) + Investments in affiliated enterprises and participating interests (PF) (48 12 0) + Shares and other variable-yield securities (48 13 0) + Units in undertakings for collective investment in transferable securities (48 14 0) + Debt securities and other fixed-income securities (48 15 0) + Participation in investment pools (48 16 0) + Loans guaranteed by mortgages and other loans not covered elsewhere (48 17 0) + Other investments (48 18 0)) at market value.

Note: The variable 'Total investments at market values' (48 10 4) has only to be delivered if the variable 'Total investments of pension funds' (48 10 0) is not delivered at market value.

Code: **48 20 0**

Title: **Other assets**

Definition

This variable shall comprise all other assets not shown under investments.

BALANCE SHEET VARIABLES — LIABILITIES

Code: **48 30 0**

Title: **Capital and reserves**

Definition

This variable shall comprise capital and reserves not formally allocated to pension beneficiaries, such as equity capital, reserves or other equivalent funds.

Code: **48 40 0**

Title: **Net technical provisions (PF)**

Definition

This variable shall comprise technical provisions net of reinsurance allocated to pension beneficiaries. These technical provisions normally are valued according to actuarial principles.

Code: **48 50 0**

Title: **Other liabilities**

Definition

This variable shall comprise all other liabilities not being recorded under capital and reserves or net technical provisions.

VARIABLES ON INTERNATIONALISATION

Code: **48 61 0**

Title: **Geographical breakdown of turnover**

Definition

This variable shall comprise all pension contributions as defined in the variable 'Turnover' (12 11 0), due during the financial year, such as all mandatory contributions, other regular contributions, voluntary additional contributions, other contributions, broken down into the following countries: home country, (other) EU countries, other EEA countries, USA and Canada, Japan, and the rest of the world.

Note: The criterion for allocation of the turnover follows the residence of the contributing member.

Link to other variables

The variable 'Geographical breakdown of turnover' is a further breakdown of the variable 'Turnover' (12 11 0).

Code: **48 62 0**

Title: **Shares and other variable-yield securities broken down by location**

Definition

This variable shall comprise shares and other variable-yield securities as defined in the variable 'Shares and other variable-yield securities' (48 13 0) broken down by location. The following areas are considered: home country, (other) EU countries, other EEA countries, USA and Canada, Japan, and the rest of the world.

Note: The location of share corresponds to where the firm issuing the share is incorporated.

Link to other variables

The variable 'Shares and other variable-yield securities broken down by location' (48 62 0) is a further breakdown of the variable 'Shares and other variable-yield securities' (48 13 0).

Code: **48 63 0**

Title: **Total investments broken down by location**

Definition

This variable shall comprise total investments as defined in the variable 'Total investments of pension funds' (48 10 0) broken down by location. The following areas are considered: home country, (other) EU countries, other EEA countries, USA and Canada, Japan, and the rest of the world.

Note: The location of land and buildings is defined by the area in which these assets are situated. Investments in unit trusts are allocated in accordance with the information provided by the unit trusts. Investments in fixed-income securities are allocated based on the legal incorporation of the issuer. The location of share corresponds to where the firm issuing the share is incorporated.

Link to other variables

The variable 'Total investments broken down by location' (48 63 0) is a further breakdown of the variable 'Total investments of pension funds' (48 10 0).

Code: **48 64 0**

Title: **Total investments broken down into euro and non-euro components**

Definition

This variable shall comprise total investments as defined in the variable 'Total investments of pension funds' (48 10 0) broken down by currencies. The following currency breakdown is considered: euro, others.

Link to other variables

The variable 'Total investments broken down into euro and non-euro components' (48 64 0) is a further breakdown of the variable 'Total investments of pension funds' (48 10 0).

RESIDUAL VARIABLES

Code: **48 70 0**

Title: **Number of members**

Definition

This variable shall comprise the total number of members whose pension schemes — as defined in the variable 'Number of pension schemes' (11 61 0) — are under the administration of pension funds. This includes the number of active members, deferred members and retired persons.

Link to other variables

The variable 'Number of members' (48 70 0) is calculated as follows:

Number of members of defined benefit schemes (48 70 1),

+ Number of members of defined contribution schemes (48 70 2),

+ Number of members of hybrid schemes (48 70 3);

or

Number of active members (48 70 4),

+ Number of deferred members (48 70 5),

+ Number of retired persons (48 70 6).

Code: **48 70 1**

Title: **Number of members of defined benefit schemes**

Definition

This variable shall comprise the total number of members of defined benefits schemes. This includes the number of active members, deferred members and retired persons.

Link to other variables

The variable 'Number of members of defined benefits schemes' (48 70 1) is used in the calculation of the variable 'Number of members' (48 70 0).

Code: **48 70 2**

Title: **Number of members of defined contribution schemes**

Definition

This variable shall comprise the total number of members of defined contributions schemes. This includes the number of active members, deferred members and retired persons.

Link to other variables

The variable 'Number of members of defined contribution schemes' (48 70 2) is used in the calculation of the variable 'Number of members' (48 70 0).

Code: **48 70 3**

Title: **Number of members of hybrid schemes**

Definition

This variable shall comprise the total number of members of hybrid schemes. This includes the number of active members, deferred members and retired persons.

Link to other variables

The variable 'Number of members of hybrid schemes' (48 70 3) is used in the calculation of the variable 'Number of members' (48 70 0).

Code: **48 70 4**

Title: **Number of active members**

Definition

This variable shall comprise the number of members who are actively contributing to the pension scheme.

Link to other variables

The variable 'Number of active members' (48 70 4) is used in the calculation of the variable 'Number of members' (48 70 0).

Code: **48 70 5**

Title: **Number of deferred members**

Definition

This variable shall comprise the number of members who have left the pension scheme, but retain deferred rights.

Link to other variables

The variable 'Number of deferred members' (48 70 5) is used in the calculation of the variable 'Number of members' (48 70 0).

Code: **48 70 6**

Title: **Number of retired persons**

Definition

This variable shall comprise the number of persons who receive pension benefits.

Link to other variables

The variable 'Number of retired persons' (48 70 6) is used in the calculation of the variable 'Number of members' (48 70 0).

NON-AUTONOMOUS PENSION FUNDS

Code: **11 15 0**

Title: **Number of enterprises with non-autonomous pension funds**

Definition

Commission Regulation (EC) No 2700/98 concerning the definitions of characteristics for structural business statistics. This variable concerns the number of enterprises that constitute book reserves for paying out pensions to their employees. The management of the non-autonomous pension fund is an ancillary activity to these enterprises.

Note: These enterprises are to be classified according to their principal activity under one of the grouping of activities mentioned in section 9 of Annex 1 of Regulation (EC, Euratom) No 58/97 concerning structural business statistics.

Code: **48 08 0**

Title: **Turnover of non-autonomous pension funds**

Definition

This variable shall comprise all pension contributions, in respect of pension contracts, made to the book reserve during the financial year.