



2024/1840

4.7.2024

**COMMISSION IMPLEMENTING REGULATION (EU) 2024/1840**

**of 27 June 2024**

**amending Commission Implementing Regulations (EU) 2020/1197, (EU) 2022/918 and (EU) 2022/1092, as regards references to the statistical classification of economic activities NACE Revision 2 established by Regulation (EC) No 1893/2006 of the European Parliament and of the Council**

**(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2019/2152 of the European Parliament and of the Council of 27 November 2019 on European business statistics, repealing 10 legal acts in the field of business statistics <sup>(1)</sup>, and in particular Articles 7(1), 9(2), 10(5), 10(6), 17(6) and 18(1) thereof,

Whereas:

- (1) Regulation (EC) No 1893/2006 of the European Parliament and of the Council <sup>(2)</sup> established a common statistical classification of economic activities in the Union ('NACE Rev. 2'), which started to apply on 1 January 2008.
- (2) After NACE Rev. 2 started to apply, globalisation and digitalisation have progressively changed the way in which many economic activities provide goods and services worldwide.
- (3) As a result of those changes, NACE Rev. 2 had to be updated, to remain consistent with the standards for classifying economic activities used at international level and thus maintain the international comparability of European statistics. Accordingly, Commission Delegated Regulation (EU) 2023/137 <sup>(3)</sup> amended Regulation (EC) No 1893/2006 and established the updated classification ('NACE Rev. 2.1').
- (4) To enable users to assess the detailed content changes in the classification NACE Rev. 2, and to compare that version of the classification with NACE Rev. 2.1, a correspondence table <sup>(4)</sup> was made available to the classification users on 1 August 2023, along with explanatory notes <sup>(5)</sup>.
- (5) The large body of legislation setting out data transmission requirements which refer to specific NACE Rev. 2 sections, divisions, groups or classes includes Commission Implementing Regulations (EU) 2020/1197 <sup>(6)</sup>, (EU) 2022/918 <sup>(7)</sup> and (EU) 2022/1092 <sup>(8)</sup>. Those acts should be amended to ensure that their requirements are compatible with NACE Rev. 2.1.

<sup>(1)</sup> OJ L 327, 17.12.2019, p. 1, ELI: <http://data.europa.eu/eli/reg/2019/2152/oj>.

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

<sup>(3)</sup> Commission Delegated Regulation (EU) 2023/137 of 10 October 2022 amending Regulation (EC) No 1893/2006 of the European Parliament and of the Council establishing the statistical classification of economic activities NACE Revision 2 (OJ L 19, 20.1.2023, p. 5, ELI: [http://data.europa.eu/eli/reg\\_del/2023/137/oj](http://data.europa.eu/eli/reg_del/2023/137/oj)).

<sup>(4)</sup> <https://europa.eu/!f6H9nX>

<sup>(5)</sup> <https://europa.eu/!FNRRFFB>

<sup>(6)</sup> Commission Implementing Regulation (EU) 2020/1197 of 30 July 2020 laying down technical specifications and arrangements pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics repealing 10 legal acts in the field of business statistics (OJ L 271, 18.8.2020, p. 1, ELI: [http://data.europa.eu/eli/reg\\_impl/2020/1197/oj](http://data.europa.eu/eli/reg_impl/2020/1197/oj)).

<sup>(7)</sup> Commission Implementing Regulation (EU) 2022/918 of 13 June 2022 laying down technical specifications of data requirements for the topic Global Value Chains pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council (OJ L 159, 14.6.2022, p. 43, ELI: [http://data.europa.eu/eli/reg\\_impl/2022/918/oj](http://data.europa.eu/eli/reg_impl/2022/918/oj)).

<sup>(8)</sup> Commission Implementing Regulation (EU) 2022/1092 of 30 June 2022 laying down technical specifications of data requirements for the topic 'Innovation' pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council (OJ L 176, 1.7.2022, p. 10, ELI: [http://data.europa.eu/eli/reg\\_impl/2022/1092/oj](http://data.europa.eu/eli/reg_impl/2022/1092/oj)).

- (6) To support the changeover from the 'original NACE Rev. 2', namely NACE Rev. 2 as set out in Regulation (EC) No 1893/2006 in its version prior to the date of application of Delegated Regulation (EU) 2023/137, to NACE Rev. 2.1, data collected under Implementing Regulation (EU) 2020/1197 should be reported on the basis of both the original NACE Rev. 2 and NACE Rev. 2.1 ('double reporting'). This double reporting should be carried out for the reference year 2025. As regards short-term business statistics, double reporting should additionally, prior to the implementation (recalculating the statistics using the new base year) of base year 2025, be carried out for the reference years 2026 and 2027.
- (7) In order to serve the needs of business statistics producers and to ensure the authoritative role of the statistical business registers, national statistical business registers and the EuroGroups Register should provide users with double coding according to both original NACE Rev. 2 and NACE Rev. 2.1 for at least the reference year 2025. Double coding for additional years or other supporting methods may be put in place at national level based on an agreement with national users.
- (8) To improve the quality of Implementing Regulation (EU) 2020/1197, Table 21, Table 23 and Table 30 of Annex I thereto should be amended regarding the clarity of breakdowns, the statistical population size class coverage and the regional breakdown, respectively.
- (9) To ensure the continuity of European statistics, reporting to the Commission (Eurostat) according to the specifications based on original NACE Rev. 2 should, in cases where double reporting is not carried out, continue until the specifications based on NACE Rev. 2.1 start to apply.
- (10) In order to ensure comparability of the data on global value chains over time, data referred to in Implementing Regulation (EU) 2022/918 and relating to the first mandatory reference period (2021-2023) should be reported on the basis of NACE Rev. 2.1 ('backcasting'). The resulting supplementary reporting should be for information and methodological purposes only and should not affect any situations resulting from the authoritative transmission of data for the 2021-2023 reference period based on the original NACE Rev. 2. The backcasts for 2021-2023 should be provided by 30 September 2029 (12 months after the transmission deadline for the 2024-2026 reference period).
- (11) Compliance with the updated classification should not be required immediately, as a certain period of time is necessary to allow data providers to adapt to the new regulatory requirements. It should be recalled that the date of application of Delegated Regulation (EU) 2023/137 establishing NACE Rev. 2.1 has been deferred to 1 January 2025, with a number of specific derogations. The date of application of this Regulation should thus be equally deferred.
- (12) Implementing Regulations (EU) 2020/1197, (EU) 2022/918 and (EU) 2022/1092 should therefore be amended accordingly.
- (13) The measures provided for in this Regulation are in accordance with the opinion of the European Statistical System Committee,

HAS ADOPTED THIS REGULATION:

#### *Article 1*

### **Amendments to Implementing Regulation (EU) 2020/1197**

Implementing Regulation (EU) 2020/1197 is amended as follows:

- (1) the following Article 11a is inserted:

*'Article 11a*

#### **Transitional measures on double reporting and double coding**

1. For the reference year 2025, Member States shall, in addition to reporting on the basis of NACE Rev. 2.1, use NACE Rev. 2 as set out in Annex I to Regulation (EC) No 1893/2006 of the European Parliament and of the Council (\*) in its version prior to the date of application of Commission Delegated Regulation (EU) 2023/137 (\*\*) ("original NACE Rev. 2") to compile and transmit to the Commission (Eurostat) the data of annual periodicity that are referred to in the following tables of Annex I, Part B:

- (a) table 10. Country-level business statistics on activities of enterprises;
- (b) table 11. Country-level business statistics on activities of enterprises broken down by size classes or broken down by legal form;
- (c) table 12. Country-level business statistics on demographic events for enterprises;
- (d) table 13. Country-level business statistics on high-growth enterprises;
- (e) table 14. Country-level business statistics on enterprises by country of ultimate control;
- (f) table 15. Country-level business statistics on foreign-controlling enterprises and domestic affiliates active in the reporting country;
- (g) table 17. Country-level business statistics on trade in services by enterprise characteristics (STEC) – annual data;
- (h) table 18. Country-level business statistics on intramural R & D expenditure, for the following breakdowns:
  - point 5. “Breakdown by activity (for business enterprise sector only)”;
  - point 6. “Breakdown by industry orientation (for business enterprise sector only) (optional)”;
- (i) table 19. Country level business statistics on employment in R&D, for the following breakdowns:
  - point 6. “Breakdown by activity”;
  - point 8. “Breakdown by activity and gender”;
- (j) table 20. Country-level statistics on publicly funded R&D;
- (k) table 21. Country-level business statistics on purchases by enterprises (only annual data);
- (l) table 22. Country-level business statistics on changes in stock of enterprises;
- (m) table 26. Country-level business statistics on industrial production;
- (n) table 27. Country-level business statistics on investments in tangible non-current assets by enterprises;
- (o) table 33. Statistics on international activities – control by institutional units of the reporting country on enterprises abroad.

The data referred to in paragraph 1 shall be transmitted to the Commission (Eurostat) within 12 months from the data transmission deadlines set out in the respective tables of Annex I, part B “Elements of data requirements”.

2. For the reference years 2025, 2026 and 2027, Member States shall, in addition to reporting on the basis of NACE Rev. 2.1, use original NACE Rev. 2 to compile and transmit, to the Commission (Eurostat), the data that are referred to in the following tables of Annex I, Part B within the deadlines set out therein:

- (a) table 1. Short term business statistics on business population;
- (b) table 2. Short term business statistics on employment;
- (c) table 3. Short term business statistics on hours worked and wages and salaries;
- (d) table 5. Short term business statistics on producer prices;
- (e) table 6. Short term business statistics on production (volume);
- (f) table 7. Short term business statistics on volume of sales;
- (g) table 8. Short term business statistics on net turnover (value).

3. For the reference year 2025, Member States shall assign the activity codes to statistical units in the national statistical business registers referred to in Annex VIII in accordance with both the original NACE Rev. 2 and NACE Rev. 2.1.

4. For the reference year 2025, Member States shall, in addition to reporting on the basis of NACE Rev. 2.1, use original NACE Rev. 2 to compile and transmit to the Commission (Eurostat) the data of annual periodicity that are referred to in the following tables of Annex IX, Section 3, Part A:

- (a) table under point 2.4. "Data exchange on resident enterprises belonging to multinational enterprise groups";
- (b) table under point 2.6. "Data exchange on correction of group structures and variables on multinational enterprise groups".

5. For the reference year 2025 and for the purposes of the use of the EuroGroups Register referred to in Article 8(4) of Regulation (EU) 2019/2152, the Commission (Eurostat) shall, in addition to reporting on the basis of NACE Rev. 2.1, use original NACE Rev. 2 to compile and transmit to the national statistical authorities of Member States and may transmit to the national central banks and the European Central Bank, exclusively for statistical purposes, the data of annual periodicity that are referred to in the following tables of Annex IX, Section 3, Part C:

- (a) table 2. Enterprise group;
- (b) table 3. Enterprise.

6. For the reference year 2025, and for the purpose of the production of the EuroGroups Register, the Commission shall, in addition to reporting on the basis of NACE Rev. 2.1, use original NACE Rev. 2 to compile and transmit to the competent staff contributing to the production of the EuroGroups Register in the national statistical authorities of Member States the data of annual periodicity that are referred to in the following tables of Annex IX, Section 3, Part D:

- (a) table 2. Enterprise group;
- (b) table 3. Enterprise.

(\*) Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1, ELI: <http://data.europa.eu/eli/reg/2006/1893/oj>).

(\*\*) Commission Delegated Regulation (EU) 2023/137 of 10 October 2022 amending Regulation (EC) No 1893/2006 of the European Parliament and of the Council establishing the statistical classification of economic activities NACE Revision 2 (OJ L 19, 20.1.2023, p. 5, ELI: [http://data.europa.eu/eli/reg\\_del/2023/137/oj](http://data.europa.eu/eli/reg_del/2023/137/oj));

- (2) Annex I is amended as set out in Annex I to this Regulation;
- (3) Annex II is replaced by the text in Annex II to this Regulation;
- (4) Annex III is amended as set out in Annex III to this Regulation;
- (5) Annex IV is amended as set out in Annex IV to this Regulation;
- (6) in Annex VII, point 3 'Transitional arrangements' is deleted.

*Article 2***Amendments to Implementing Regulation (EU) 2022/918**

Implementing Regulation (EU) 2022/918 is amended as follows:

- (1) the following Article 2a is inserted:

*‘Article 2a*

**Transitional measures on backcasting**

For the reference period 2021-2023, and in addition to any data already provided on the basis of NACE Rev. 2 as set out in Annex I to Regulation (EC) No 1893/2006 of the European Parliament and of the Council (\*) in its version prior to the date of application of Commission Delegated Regulation (EU) 2023/137 (\*\*) (“original NACE Rev. 2”), Member States shall transmit to the Commission (Eurostat) the Global Value Chains data referred to in the Annex, based on NACE Rev. 2.1. as set out in Annex I to the amended Regulation (EC) No 1893/2006. Those data shall be transmitted to the Commission (Eurostat) by 30 September 2029 at the latest.

(\*) Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1, ELI: <http://data.europa.eu/eli/reg/2006/1893/oj>).

(\*\*) Commission Delegated Regulation (EU) 2023/137 of 10 October 2022 amending Regulation (EC) No 1893/2006 of the European Parliament and of the Council establishing the statistical classification of economic activities NACE Revision 2 (OJ L 19, 20.1.2023, p. 5, ELI: [http://data.europa.eu/eli/reg\\_del/2023/137/oj](http://data.europa.eu/eli/reg_del/2023/137/oj)).;

- (2) the Annex is replaced by the text in Annex V to this Regulation.

*Article 3***Amendments to Implementing Regulation (EU) 2022/1092**

Implementing Regulation (EU) 2022/1092 is amended as follows:

- (1) Annex I is replaced by the text in Annex VI to this Regulation;
- (2) Annex III is replaced by the text in Annex VII to this Regulation.

*Article 4***Application**

1. Article 1 shall apply from 1 January 2025, as regards data transmissions to and from the Commission (Eurostat), for reference periods that start on or after that date.
2. Article 2, point (2), shall apply from 1 January 2025, as regards data transmissions to the Commission (Eurostat) for reference periods that end on or after that date.
3. Article 3 shall apply from 1 January 2026, as regards data transmissions to the Commission (Eurostat), for reference periods that start on or after that date.

*Article 5***Entry into force**

This Regulation shall enter into force on the twentieth 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, 27 June 2024.

*For the Commission*  
*The President*  
Ursula VON DER LEYEN

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## ANNEX I

In Annex I to Implementing Regulation (EU) 2020/1197, Part B is amended as follows:

(1) tables 1, 2 and 3 are replaced by the following:

**Table 1. Short term business statistics on business population**

Variables	110101. Registrations 110102. Bankruptcies
Measurement unit	Absolute value: unadjusted
Statistical population	Market activities of NACE Sections B to O, and Q to S and divisions T95 and T96
Breakdowns	Breakdown by activity — Aggregates of NACE Sections: — B + C + D + E, J + K, L + M + N + O, Q + R + S + T95 + T96 — NACE Sections: — F, G, H and I — Special aggregate as defined in Annex II.B: — Industry, construction and services (except public administration, defence, compulsory social security, activities of membership organisations, activities of households as employers and extra-territorial organisations and bodies)
Data transmission deadline	T + 40D
First reference period using the specifications of this table	First quarter 2025, starting with the transmission of the data implementing the base year change to 2025, in accordance with Annex VII, point 2

**Table 2. Short term business statistics on employment**

Variables	120101. Number of employees and self-employed persons
Measurement unit	Indices: unadjusted
Statistical population	Market activities of NACE Sections B, C, D, Division E36, F, G, H to N (excl. L, N701, N72 and N75) and O
Breakdowns	Breakdown by activity <b>For all countries:</b> — MIGs of NACE Sections B, C, D and Division E36 as defined in Annex II.A; — Aggregates of NACE Sections: — B + C + D + E36, H + I + J + K + M + N (excl. N701, N72, N75) + O; — NACE Sections: — B, C, D, F, G, H, I, J, K, M, N (excl. N701, N72, N75) and O;

	<p>— NACE Divisions:</p> <p>— E36, G46, G47, and G47 (excl. G473).</p> <p><b>For medium and large countries</b> as defined in Annex III.A.2:</p> <p>— In addition Divisions of NACE Sections B, C and D.</p> <p><b>For large countries</b> as defined in Annex III.A.2:</p> <p>— In addition Divisions of NACE Sections H, I, J and K.</p> <p>The additional breakdowns required for medium and large countries are optional for small countries (as defined in Annex III.A.2).</p>
Use of approximations and quality requirements	Number of employees and self-employed persons may be approximated by the number of employees.
Data transmission deadline	<p>T + 2M for quarterly or monthly (optional) data, except for:</p> <p>— Requirements for small and medium countries: T + 2M + 15 days.</p>
First reference period using the specifications of this table	First quarter or month (optional) 2025, starting with the transmission of the data implementing the base year change to 2025, in accordance with Annex VII, point 2

**Table 3. Short term business statistics on hours worked and wages and salaries**

Variables	<p>120201. Hours worked by employees</p> <p>120301. Wages and salaries</p>
Measurement unit	Indices: unadjusted and calendar adjusted
Statistical population	Market activities of NACE Sections B, C, D and Division E36, NACE Sections F, G, H to N (excl. L, N701, N72 and N75) and O
Breakdowns	<p>Breakdown by activity</p> <p><b>For all countries:</b></p> <p>— MIGs of NACE Sections B, C, D and Division E36 as defined in Annex II.A;</p> <p>— Aggregates of NACE Sections:</p> <p>— B + C + D + E36, H + I + J + K + M + N (excl. N701, N72 and N75) + O;</p> <p>— NACE Sections:</p> <p>— B, C, D, F, G, H, I, J, K, M, N (excl. N701, N72 and N75) and O;</p> <p>— NACE Divisions:</p> <p>— E36, G46, G47, and G47 (excl. G473).</p>



	<p><b>For medium and large countries</b> as defined in Annex III.A.2:</p> <p>— In addition Divisions of NACE Sections B, C and D.</p> <p><b>For large countries</b> as defined in Annex III.A.2:</p> <p>— In addition Divisions of NACE Sections H, I, J and K.</p> <p>The additional breakdowns required for medium and large countries are optional for small countries (as defined in Annex III.A.2).</p>
Data transmission deadline	<p>T + 3M for quarterly or monthly (optional) data, except for:</p> <p>— Requirements for small and medium countries at: T + 3M + 15 days.</p>
First reference period using the specifications of this table	<p>First quarter or month (optional) 2025, starting with the transmission of the data implementing the base year change to 2025, in accordance with Annex VII, point 2.'</p>

(2) tables 5 to 8 are replaced by the following:

**Table 5. Short term business statistics on producer prices**

Variables	<p>130201. Producer prices  130202. Domestic producer prices  130203. Non-domestic producer prices  130204. Non-domestic producer prices (euro area) (optional for non-euro area countries)  130205. Non-domestic producer prices (non-euro area) (optional for non-euro area countries)</p>
Measurement unit	Indices: unadjusted
Statistical population	<p>For variable 130201 (Producer prices):</p> <p>— Market activities of NACE Sections B (excl. B0721), C (excl. C2446, C253, C301, C303 and C304), D and Division E36, CPA 41.00.1 excluding 41.00.14 (new buildings only), NACE Sections H, I, J, K, M, N (excl. N701, N72 and N75) and O.</p> <p>For variables 130202 (domestic producer prices), 130203 (non-domestic producer prices), 130204 (non-domestic producer prices (euro area)) and 130205 (non-domestic producer prices (non-euro area)):</p> <p>— Market activities of NACE Sections B (excl. B0721), C (excl. C2446, C253, C301, C303 and C304), D and Division E36.</p>
Breakdowns	<p>Breakdown by activity and products</p> <p><b>For all countries:</b></p> <p>— MIGs of NACE Sections B (excl. B0721), C (excl. C2446, C253, C301, C303 and C304) and D and Division E36 as defined in Annex II.A;</p>

	<p>— Aggregates of NACE Sections:</p> <p>— B (excl. B0721) + C (excl. C2446, C253, C301, C303 and C304) + D + E36, H + I + J + K + M + N (excl. N701, N72 and N75) + O;</p> <p>— NACE Sections:</p> <p>— B (excl. B0721), C (excl. C2446, C253, C301, C303 and C304), D, H, I, J, K, M, N (excl. N701, N72 and N75) and O;</p> <p>— Division E36 and Divisions of NACE Sections H, I, J, K, M, N (excl. N701, N72 and N75) and O;</p> <p>— CPA 41.00.1 excluding 41.00.14 (new buildings only).</p> <p><b>For medium countries</b> as defined in Annex III.A.2:</p> <p>— In addition Divisions of NACE Sections B (excl. B0721), C (excl. C2446, C253, C301, C303 and C304) and D.</p> <p><b>For large countries</b> as defined in Annex III.A.2:</p> <p>— As for medium countries and in addition Groups and Classes of NACE Section C for variables 130201 (producer prices), 130202 (domestic producer prices) and 130203 (non-domestic producer prices) (representing at least 90 % of value added of Section C).</p> <p>The additional breakdowns required for medium and large countries are optional for small countries; the additional breakdowns for large countries are optional for medium countries (as defined in Annex III.A.2).</p>
Use of approximations and quality requirements	<p>Scope of data provision for euro area/non-euro area breakdown limited by European sampling schemes for specific countries as specified in Annex III.C.</p> <p>The total construction costs (material costs and labour costs) can be used as a proxy for producer prices in construction (CPA 41.00.1 excluding 41.00.14). Costs that constitute components of the construction costs are also plant and equipment, transport, energy and other costs (excluding architect's fees).</p> <p>Indices based on actual producer prices are preferable. If those are not available, approximations may be used for H49, H50, H52, I55, I56, J58, J59, J60, M68, N74, O77, O79, O81 and O82. Products (CPA) may be used to approximate activities (NACE).</p> <p>The Service producer price indices (SPPIs) are Business-to-All (B2All). Where the share of transactions with private consumers (B2C) is negligible, the SPPIs may be approximated by Business-to-business (B2B) indicators.</p>

Data transmission deadline	<p>T + 1M for monthly data for the required NACE B to E36;</p> <p>— T + 3M for all other required NACE and CPA 41.00.1 (excl. 41.00.14), except for: small and medium countries for the required CPA 41.00.1 (excl. 41.00.14), the quarterly and monthly (optional) data at: T + 3M + 15 days.</p>
First reference period using the specifications of this table	<p>First quarter or month (optional) 2025, starting with the transmission of the data implementing the base year change to 2025, in accordance with Annex VII, point 2.</p> <p>For the Member States that accede to the euro area after December 2024, variables 130204 (Non-domestic producer prices (euro area)) and 130205 (Non-domestic producer prices (non-euro area)) are required from the beginning of the year of the entry into the euro area.</p>

**Table 6. Short term business statistics on production (volume)**

Variables	140101. Production (volume)
Measurement unit	Indices: unadjusted, calendar adjusted and seasonally adjusted
Statistical population	Market activities of NACE Sections B, C, D (excl. D353), F, H, I, J, K, M, N (excl. N701, N72 and N75) and O
Breakdowns	<p>Breakdown by activity</p> <p><b>For all countries:</b></p> <p>— MIGs of NACE Sections B, C and D (excl. Group D353) as defined in Annex II.A (MIG Energy excl. Group D353 and Section E);</p> <p>— Aggregates of NACE Sections:</p> <p>— B + C + D (excl. D353), H + I + J + K + M + N (excl. N701, N72 and N75) + O;</p> <p>— NACE Sections:</p> <p>— B, C, D (excl. D353), F, H, I, J, K, M, N (excl. N701, N72 and N75) and O;</p> <p>— Divisions of NACE Sections:</p> <p>— H, I, J, K, M, N (excl. N701, N72 and N75) and O.</p> <p><b>For medium and large countries</b> as defined in Annex III.A.2:</p> <p>— In addition Divisions of NACE Sections B, C, D (excl. D353) and F</p> <p><b>For large countries</b> as defined in Annex III.A.2:</p> <p>— In addition Groups and Classes of NACE Section C (representing at least 90 % of value added of Section C).</p>

	The additional breakdowns required for medium and large countries are optional for small countries; the additional breakdowns for large countries are optional for medium countries (as defined in Annex III.A.2).
Data transmission deadline	<p>T + 1M + 10 days for NACE Sections B, C, D (excl. D353)</p> <p>For NACE Section F:</p> <ul style="list-style-type: none"> <li>— for medium and large countries: T + 1M + 15 days;</li> <li>— for small countries: T + 2M;</li> </ul> <p>T + 2M for NACE Sections H, I, J, K, M, N (excl. N701, N72, N75) and O.</p>
First reference period using the specifications of this table	January 2025, starting with the transmission of the data implementing the base year change to 2025, in accordance with Annex VII, point 2.

**Table 7. Short term business statistics on volume of sales**

Variables	140201. Volume of sales
Measurement unit	Indices: unadjusted, calendar adjusted and seasonally adjusted
Statistical population	Market activities of NACE G
Breakdowns	<p>Breakdown by activity</p> <p><b>For all countries:</b></p> <ul style="list-style-type: none"> <li>— NACE Section G;</li> <li>— Divisions of NACE Section G;</li> <li>— Aggregate of Groups of NACE Division G47 without Group G473;</li> <li>— Aggregate of NACE Class G4711 + NACE Group G472;</li> <li>— Aggregate of NACE Class G4712 + NACE Groups G474 + G475 + G476 + G477 + G478 + G479;</li> <li>— NACE Group G473.</li> </ul> <p><b>For medium and large countries</b> as defined in Annex III.A.2:</p> <ul style="list-style-type: none"> <li>— In addition Groups of NACE Section G, NACE Classes G4711 and G4712.</li> </ul> <p>The additional breakdowns required for medium and large countries are optional for small countries (as defined in Annex III.A.2).</p>
Data transmission deadline	<p>T + 2M for monthly data for:</p> <p>For NACE</p> <ul style="list-style-type: none"> <li>— Section G;</li> </ul>

	<ul style="list-style-type: none"> <li>— Division G46;</li> <li>— Groups G461, G462, G463, G464, G465, G466, G467, G468, G469, G471, G472, G474, G475, G476, G477, G478 and G479;</li> <li>— Classes G4711 and G4712.</li> </ul> <p>T + 1M for monthly data for:</p> <p>For NACE</p> <ul style="list-style-type: none"> <li>— Division G47;</li> <li>— Aggregate of Division G47 without Group G473;</li> <li>— Aggregate of NACE Class G4711 + Group G472;</li> <li>— Aggregate of NACE Class G4712 + Groups G474 + G475 + G476 + G477 + G478 + G479;</li> <li>— Group G473.</li> </ul>
First reference period using the specifications of this table	January 2025, starting with the transmission of the data implementing the base year change to 2025, in accordance with Annex VII, point 2.

**Table 8. Short term business statistics on net turnover (value)**

Variables	140301. Net turnover (value) 140302. Domestic net turnover (value) 140303. Non-domestic net turnover (value) 140304. Non-domestic net turnover (value) (euro area) (optional for non-euro area countries) 140305. Non-domestic net turnover (value) (non-euro area) (optional for non-euro area countries)
Measurement unit	Indices: unadjusted and calendar adjusted for all activities as well as seasonally adjusted for NACE Sections G, H, I, J, K, M, N (excl. N701, N72 and N75) and O.
Statistical population	<p>For variable 140301 (net turnover (value)): NACE Sections B, C, G, H, I, J, K, M, N (excl. N701, N72 and N75) and O.</p> <p>For variables 140302 (Domestic net turnover (value)), 140303 (Non-domestic net turnover (value)), 140304 (Non-domestic net turnover (value) (euro area) (optional for non-euro area countries)) and 140305 (Non-domestic net turnover (value) (non-euro area) (optional for non-euro area countries)): NACE Sections B and C.</p>
Breakdowns	<p>Breakdown by activity</p> <p><b>For variable 140301 (net turnover (value)):</b></p> <p><b>For all countries:</b></p> <ul style="list-style-type: none"> <li>— MIGs of NACE Sections B and C as defined in Annex II.A (MIG Energy excl. Sections D and E);</li> </ul>

	<ul style="list-style-type: none"> <li>— Aggregates of NACE Sections: <ul style="list-style-type: none"> <li>— B + C, H + I + J + K + M + N (excl. N701, N72 and N75) + O;</li> </ul> </li> <li>— NACE Sections: <ul style="list-style-type: none"> <li>— B, C, G, H, I, J, K, M, N (excl. N701, N72 and N75) and O;</li> </ul> </li> <li>— Divisions of NACE Sections: <ul style="list-style-type: none"> <li>— G, H, I, J, K, M, N (excl. N701, N72 and, N75) and O;</li> </ul> </li> <li>— NACE Division G47 without Group G473;</li> <li>— NACE Group G473;</li> <li>— Aggregate of NACE Class G4711 + Group G472;</li> <li>— Aggregate of NACE Class G4712 + Groups G474 + G475 + G476 + G477 + G478 + G479.</li> </ul> <p><b>For medium and large countries</b> as defined in Annex III.A.2:</p> <ul style="list-style-type: none"> <li>— In addition Divisions of NACE Sections B and C, Groups of NACE Section G, NACE Classes G4711 and G4712.</li> </ul> <p><b>For variables 140302 (Domestic net turnover (value)), 140303 (Non-domestic net turnover (value)), 140304 (Non-domestic net turnover (value) (euro area)) and 140305 (Non-domestic net turnover (value) (non-euro area)):</b></p> <p><b>For all countries:</b></p> <ul style="list-style-type: none"> <li>— MIGs of NACE Sections B and C as defined in Annex II.A (MIG Energy excluding Sections D and E);</li> <li>— Aggregates of NACE Sections B + C;</li> <li>— NACE Sections B and C.</li> </ul> <p><b>For medium and large countries</b> as defined in Annex III.A.2:</p> <ul style="list-style-type: none"> <li>— In addition Divisions of NACE Sections B and C.</li> </ul> <p>The additional breakdowns required for medium and large countries are optional for small countries (as defined in Annex III.A.2).</p>
Data transmission deadline	<p>T + 2M for:</p> <ul style="list-style-type: none"> <li>— MIGs of NACE Sections B and C as defined in Annex II.A (MIG Energy excl. Sections D and E);</li> <li>— Aggregates of NACE Sections: <ul style="list-style-type: none"> <li>— B + C, H + I + J + K + M + N (excl. N701, N72 and N75) + O;</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>— NACE Sections: <ul style="list-style-type: none"> <li>— B, C, G, H, I, J, K, M, N (excl. N701, N72 and N75) and O;</li> </ul> </li> <li>— Divisions of NACE Sections: <ul style="list-style-type: none"> <li>— B, C, H, I, J, K, M, N (excl. N701, N72 and N75) and O;</li> </ul> </li> <li>— NACE Division G46;</li> <li>— NACE Groups G461, G462, G463, G464, G465, G466, G467, G468, G469, G471, G472, G474, G475, G476, G477, G478 and G479;</li> <li>— NACE Classes G4711 and G4712.</li> </ul> <p>T + 1M for:</p> <ul style="list-style-type: none"> <li>— NACE Division G47: <ul style="list-style-type: none"> <li>— Aggregate of NACE Division G47 without Group G473;</li> <li>— Aggregate of NACE Class G4711 + Group G472;</li> <li>— Aggregate of NACE Class G4712 + Groups G474 + G475 + G476 + G477 + G478 + G479;</li> </ul> </li> <li>— NACE Group G473.</li> </ul>
First reference period using the specifications of this table	<p>January 2025, starting with the transmission of the data implementing the base year change to 2025, in accordance with Annex VII, point 2.</p> <p>For the Member States that accede to the euro area after December 2024, the variables 140304 (Non-domestic net turnover (value) (euro area)) and 140305 (Non-domestic net turnover (value) (non-euro area)) are required from the beginning of the year of the entry into the euro area.'</p>

(3) tables 10 to 21 are replaced by the following:

**Table 10. Country-level business statistics on activities of enterprises**

Variables	<p>210101. Number of active enterprises</p> <p>220101. Number of employees and self-employed persons</p> <p>220102. Number of employees</p> <p>220103. Number of employees in full-time equivalent units</p> <p>220201. Hours worked by employees</p> <p>220301. Employee benefits expense</p> <p>220302. Wages and salaries</p> <p>220303. Social security costs</p> <p>240101. Total purchases of goods and services</p> <p>250101. Net turnover</p> <p>250201. Gross margin on goods for resale (1 % rule as defined in Annex III.A.1 based on "net turnover" and "number of employees and self-employed persons" at NACE division level may be applied)</p>
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	<p>250301. Value of output</p> <p>250401. Value added</p> <p>250501. Gross operating surplus</p> <p>260101. Gross investment in tangible non-current assets</p> <p>260106. Gross investment in intangible non-current assets, other than goodwill (1 % rule as defined in Annex III.A.1 based on “net turnover” and “number of employees and self-employed persons” at NACE division level may be applied)</p> <p>260108. Sales proceeds of tangible investments (1 % rule as defined in Annex III.A.1 based on “net turnover” and “number of employees and self-employed persons” at NACE division level may be applied)</p>
Measurement unit	National currency (thousands) except for variables 210101 (Number of active enterprises), 220101 (Number of employees and self-employed persons), 220102 (Number of employees), 220103 (Number of employees in full-time equivalent units) and 220201 (Hours worked by employees): absolute value
Statistical population	<p>For variables other than 250201 (Gross margin on goods for resale), 260106 (Gross investment in intangible non-current assets, other than goodwill) and 260108 (Sales proceeds of tangible investments): Market producers of NACE Sections B to O and Q to S and divisions T95 and T96.</p> <p>For variables 250201 (Gross margin on goods for resale) and 260108 (Sales proceeds of tangible investments): Market producers of NACE Sections B to G.</p> <p>For variable 260106 (Gross investment in intangible non-current assets, other than goodwill): Market producers of NACE Sections B to E.</p>
Breakdowns	<p>Breakdown by activity (CETO-flag as defined in Annex III.B may be applied)</p> <p><b>For all variables except for variables 260106 (Gross investment in intangible non-current assets, other than goodwill) and 260108 (Sales proceeds of tangible investments); for variable 250201 (Gross margin on goods for resale) NACE Sections B to G only:</b></p> <ul style="list-style-type: none"> <li>— For NACE Sections B to K, M to O and Q to S: sections, divisions, groups and classes;</li> <li>— For NACE Section L: Section, divisions, groups 64.1, 64.2, 64.3, 64.9, 65.1, 65.2 and 65.3, classes 64.11, 64.19, 65.11, 65.12, 65.20 and 65.30;</li> <li>— For divisions 95 and 96: divisions, groups and classes;</li> <li>— Special aggregates as defined in Annex II.B for: <ul style="list-style-type: none"> <li>— Industry, construction and services (except public administration, defence, compulsory social security, activities of membership organisations, activities of households as employers and extra-territorial organisations and bodies),</li> </ul> </li> </ul>



	<ul style="list-style-type: none"> <li>— ICT total,</li> <li>— ICT manufacturing,</li> <li>— ICT services,</li> <li>— High and medium-high technology manufacturing (optional),</li> <li>— High technology manufacturing,</li> <li>— Medium-high technology manufacturing,</li> <li>— Low and medium-low technology manufacturing (optional),</li> <li>— Medium-low technology manufacturing,</li> <li>— Low technology manufacturing,</li> <li>— Information sector,</li> <li>— Computer related services,</li> <li>— Total knowledge intensive services (optional),</li> <li>— Knowledge-intensive high technology services,</li> <li>— Knowledge intensive market services,</li> <li>— Knowledge intensive financial services,</li> <li>— Other knowledge intensive services (optional),</li> <li>— Knowledge intensive activities – Business industries,</li> <li>— Knowledge intensive activities (optional),</li> <li>— Tourism industries (total) (optional),</li> <li>— Tourism industries (mainly tourism) (optional),</li> <li>— Tourism industries (partially tourism) (optional),</li> <li>— Tourism industries – Transport (total) (optional),</li> <li>— Tourism industries – Land transport (optional),</li> <li>— Tourism industries – Water transport (optional),</li> <li>— Tourism industries – Accommodation (optional),</li> <li>— Tourism industries – Food and beverage (total) (optional),</li> <li>— Tourism industries – Car and other rental (total)(optional),</li> </ul>
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	<ul style="list-style-type: none"> <li>— Services (except public administration, defence, compulsory social security, activities of membership organisations, households as employers and extra-territorial organisations and bodies).</li> </ul> <p><b>For variables 210101 (Number of active enterprises), 220101 (Number of employees and self-employed persons), 220102 (Number of employees), 220302 (Wages and salaries), 250101 (Net turnover) and 250401 (Value added):</b></p> <ul style="list-style-type: none"> <li>— In addition, special aggregates as defined in Annex II.B for: <ul style="list-style-type: none"> <li>— Cultural and creative sectors – total;</li> <li>— Cultural and creative sectors – services.</li> </ul> </li> </ul> <p><b>For variables 260106 (Gross investment in intangible non-current assets, other than goodwill) and 260108 Sales proceeds of tangible investments):</b></p> <p>NACE Sections and divisions.</p>
Use of approximations and quality requirements	<p>For activities of NACE 642, 643 and 653 which are economically not significant in terms of value added and number of employees and self-employed persons 0 values may be provided except for variables 210101 (Number of active enterprises) and 220101 (Number of employees and self-employed persons). If 220102 (number of employees) is not 0, the value also should be provided.</p> <p>In cases where the source data used for compiling the data of the variable is available for the fiscal year for some statistical units and this data cannot be recalculated to cover the calendar year, the calendar year data may be approximated by data on the fiscal year for these statistical units.</p>
Data transmission deadline	<p>Preliminary data: T + 10M for NACE Sections, Divisions and Groups for variables 210101 (Number of active enterprises), 220101 (Number of employees and self-employed persons) and 250101 (Net turnover)</p> <p>Final and validated data: T + 18M for all variables</p>
First reference period using the specifications of this table	2025

**Table 11. Country-level business statistics on activities of enterprises broken down by size classes or broken down by legal form**

Variables	210101. Number of active enterprises 220101. Number of employees and self-employed persons 220102. Number of employees 220201. Hours worked by employees 220301. Employee benefits expense
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	<p>220302. Wages and salaries  220303. Social security costs  240101. Total purchases of goods and services  250101. Net turnover  250301. Value of output  250401. Value added  250501. Gross operating surplus</p>
Measurement unit	National currency (thousands) except for variables 210101 (number of active enterprises), 220101 (Number of employees and self-employed persons), 220102 (Number of employees) and 220201 (Hours worked by employees): absolute value
Statistical population	<p>For breakdown by activity and size class of number of employees and self-employed persons of variables 210101 (Number of active enterprises), 220101 (Number of employees and self-employed persons), 250101 (Net turnover) and 250401 (Value added) and for breakdown by activity and legal form and for breakdown by activity and size class of number of employees of variables 210101 (Number of active enterprises), 220101 (Number of employees and self-employed persons) and 220102 (Number of employees): Market producers of NACE Sections B to O and Q to S and divisions T95 and T96.</p> <p>For breakdown by activity and size class of turnover of variables 210101 (Number of active enterprises), 220101 (Number of employees and self-employed persons), 250101 (Net turnover) and 250401 (Value added): Market producers of NACE Section G.</p> <p>For breakdown by activity and size class of number of employees and self-employed persons of other variables than 210101 (Number of active enterprises), 220101 (Number of employees and self-employed persons), 250101 (Net turnover) and 250401 (Value added): Market producers of NACE Sections B to F.</p>
Breakdowns	<p>1. Breakdown by activity and size class of number of employees and self-employed persons (CETO-flag as defined in Annex III.B may be applied)</p> <p>Data have to be provided as a combination of all breakdowns listed below:</p> <p><i>Activity breakdown:</i></p> <ul style="list-style-type: none"> <li>— For NACE Sections B to K, M to O and Q to S: Sections, divisions and groups;</li> <li>— For NACE Section L: Section, divisions, groups 64.1, 64.2, 64.3, 64.9, 65.1, 65.2 and 65.3;</li> <li>— For divisions 95 and 96: divisions and groups;</li> </ul>

	<ul style="list-style-type: none"> <li>— Special aggregate as defined in Annex II: <ul style="list-style-type: none"> <li>— Industry, construction and services (except public administration, defence, compulsory social security, activities of membership organisations, activities of households as employers and extra-territorial organisations and bodies).</li> </ul> </li> </ul> <p><i>Size class of number of employees and self-employed persons:</i></p> <ul style="list-style-type: none"> <li>— For NACE Sections F to K, M to O and Q to S and divisions T95 and T96 only for variables 210101 (Number of active enterprises) and 220101 (Number of employees and self-employed persons): Total, 0-1 employees and self-employed persons, 2-9 employees and self-employed persons, 10-19 employees and self-employed persons, 20-49 employees and self-employed persons, 50-249 employees and self-employed persons, 250 and more employees and self-employed persons;</li> <li>— For NACE Sections F to K, M to O and Q to S and divisions T95 and T96, for variables other than 210101 (Number of active enterprises) and 220101 (Number of employees and self-employed persons): Total, 0-9 employees and self-employed persons, 10-19 employees and self-employed persons, 20-49 employees and self-employed persons, 50-249 employees and self-employed persons, 250 and more employees and self-employed persons;</li> <li>— For NACE Sections B to E and L: Total, 0-9 employees and self-employed persons, 10-19 employees and self-employed persons, 20-49 employees and self-employed persons, 50-249 employees and self-employed persons, 250 and more employees and self-employed persons.</li> </ul> <p>2. Breakdown by activity and size class of number of employees (CETO-flag as defined in Annex III.B may be applied)</p> <p><b>For variables 210101 (Number of active enterprises), 220101 (Number of employees and self-employed persons) and 220102 (Number of employees) only:</b></p> <p>Data have to be provided as a combination of all breakdowns listed below:</p> <p><i>Activity breakdown:</i></p> <ul style="list-style-type: none"> <li>— NACE sections;</li> <li>— Aggregates of NACE divisions: <ul style="list-style-type: none"> <li>— C10 + C11 + C12, C13 + C14, C17 + C18, C24 + C25, C29 + C30, C31 + C32;</li> </ul> </li> <li>— NACE divisions: <ul style="list-style-type: none"> <li>— C15, C16, C19, C20, C21, C22, C23, C26, C27, C28, C33, T95, T96 and all divisions of NACE Sections G, H, I, J, K, L, M, N, O, Q, R and S;</li> </ul> </li> </ul>
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	<ul style="list-style-type: none"> <li>— Groups of NACE divisions G47 and K62 and of NACE Sections M, N and O;</li> <li>— Classes of NACE division K62;</li> <li>— Special aggregates as defined in Annex II.B: <ul style="list-style-type: none"> <li>— Industry, construction and services (except public administration, defence, compulsory social security, activities of membership organisations, activities of households as employers and extra-territorial organisations and bodies),</li> <li>— Services (except public administration, defence, compulsory social security, activities of membership organisations, households as employers and extra-territorial organisations and bodies),</li> <li>— ICT total,</li> <li>— ICT manufacturing,</li> <li>— ICT services.</li> </ul> </li> </ul> <p><i>Size class of number of employees breakdown:</i></p> <p>Total, 0 employees, 1-4 employees, 5-9 employees, 10 and more employees</p> <p>3. Breakdown by activity and legal form (CETO-flag as defined in Annex III.B may be applied)</p> <p><b>For variables 210101 (Number of active enterprises), 220101 (Number of employees and self-employed persons) and 220102 (Number of employees) only:</b></p> <p>Data have to be provided as a combination of all breakdowns listed below:</p> <p><i>Activity breakdown:</i></p> <p>Same activity breakdown as in breakdown 2.</p> <p><i>Legal form breakdown:</i></p> <ul style="list-style-type: none"> <li>— Total,</li> <li>— personally owned and no limit to personal liability,</li> <li>— private or publicly quoted joint stock companies with limited liability for those owning shares,</li> <li>— personally owned limited and unlimited liability partnerships (Included are also other legal forms such as co-operatives, associations etc.).</li> </ul> <p>4. Breakdown by activity and size class of turnover</p> <p><b>For NACE Section G only:</b></p> <p>(CETO-flag as defined in Annex III.B may be applied; 1 %-rule as defined in Annex III.A.1 based on “net turnover” and “number of employees and self-employed persons” at NACE division level may be applied)</p>
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	<p>Data have to be provided as a combination of all breakdowns listed below:</p> <p><i>Activity breakdown:</i></p> <p>NACE section, divisions and groups</p> <p><i>Size class of turnover breakdown:</i></p> <p>Annual turnover in million euro: Total, 0 to less than 1, 1 to less than 2, 2 to less than 5, 5 to less than 10, 10 to less than 20, 20 to less than 50, 50 to less than 200, 200 and more.</p>
Use of approximations and quality requirements	<p>For activities of NACE 642, 643 and 653 which are economically not significant in terms of value added and number of employees and self-employed persons 0 values may be provided except for variables 210101 (Number of active enterprises) and 220101 (Number of employees and self-employed persons). If 220102 (number of employees) is not 0, the value also should be provided.</p> <p>In cases where the source data used for compiling the data of the variable is available for the fiscal year for some statistical units and this data cannot be recalculated to cover the calendar year, the calendar year data may be approximated by data on the fiscal year for these statistical units.</p>
Data transmission deadline	<p>Preliminary data: T + 10M for activity and Breakdown by activity and size class of number of employees and self-employed persons for variables 210101 (Number of active enterprises), 220101 (Number of employees and self-employed persons) and 250101 (Net turnover).</p> <p>Final and validated data: T + 18M for all variables</p>
First reference period using the specifications of this table	2025

**Table 12. Country-level business statistics on demographic events for enterprises**

Variables	<p>210201. Enterprise births</p> <p>210202. Enterprise deaths</p> <p>210203. Enterprise survivals</p> <p>210102. Number of enterprises having at least one employee</p> <p>210204. Enterprises having the first employee</p> <p>210205. Enterprises having no employees anymore</p> <p>210206. Survivals of enterprises having at least one employee</p> <p>220401. Number of employees and self-employed persons in newly born enterprises</p> <p>220402. Number of employees in newly born enterprises</p> <p>220403. Number of employees and self-employed persons in enterprise deaths</p>
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	<p>220404. Number of employees in enterprise deaths</p> <p>220405. Number of employees and self-employed persons in enterprise survivals</p> <p>220406. Number of employees and self-employed persons in enterprise survivals, in the year of birth</p> <p>220104. Number of employees and self-employed persons in enterprises having at least one employee</p> <p>220105. Number of employees in enterprises having at least one employee</p> <p>220407. Number of employees and self-employed persons in enterprises having the first employee</p> <p>220408. Number of employees in enterprises having the first employee</p> <p>220409. Number of employees and self-employed persons in enterprises having no employees anymore</p> <p>220410. Number of employees in enterprises having no employees anymore</p> <p>220411. Number of employees and self-employed persons in survivals of enterprises having at least one employee</p> <p>220412. Number of employees and self-employed persons in survivals of enterprises having at least one employee, in the year of birth</p>
Measurement unit	Absolute value
Statistical population	Market producers of NACE Sections B to O and Q to S and divisions T95 and T96
Breakdowns	<p>1. Breakdown by activity and size class of number of employees (CETO-flag as defined in Annex III.B may be applied)</p> <p><b>For all variables except for variables:</b></p> <ul style="list-style-type: none"> <li>— 210203 (Enterprise survivals),</li> <li>— 210206 (Survivals of enterprises having at least one employee),</li> <li>— 220405 (Number of employees and self-employed persons in enterprise survivals),</li> <li>— 220406 (Number of employees and self-employed persons in enterprise survivals, in the year of birth),</li> <li>— 220411 (Number of employees and self-employed persons in survivals of enterprises having at least one employee),</li> <li>— 220412 (Number of employees and self-employed persons in survivals of enterprises having at least one employee, in the year of birth).</li> </ul> <p>Data have to be provided as a combination of all breakdowns listed below:</p> <p><i>Activity breakdown:</i></p> <ul style="list-style-type: none"> <li>— NACE sections;</li> </ul>

	<ul style="list-style-type: none"> <li>— Aggregates of NACE divisions: <ul style="list-style-type: none"> <li>— C10 + C11 + C12, C13 + C14, C17 + C18, C24 + C25, C29 + C30, C31 + C32;</li> </ul> </li> <li>— NACE divisions: <ul style="list-style-type: none"> <li>— C15, C16, C19, C20, C21, C22, C23, C26, C27, C28, C33, T95, T96 and all divisions of NACE Sections G, H, I, J, K, L, M, N, O, Q, R and S;</li> </ul> </li> <li>— Groups of NACE divisions G47 and K62 and of NACE Sections M, N and O;</li> <li>— Classes of NACE division K62;</li> <li>— Special aggregates as defined in Annex II.B: <ul style="list-style-type: none"> <li>— Industry, construction and services (except public administration, defence, compulsory social security, activities of membership organisations, activities of households as employers and extra-territorial organisations and bodies),</li> <li>— Services (except public administration, defence, compulsory social security, activities of membership organisations, households as employers and extra-territorial organisations and bodies),</li> <li>— ICT total,</li> <li>— ICT manufacturing,</li> <li>— ICT services.</li> </ul> </li> </ul> <p><i>Size class of number of employees breakdown:</i></p> <p>Total, 0 employees, 1-4 employees, 5-9 employees, 10 and more employees.</p> <p><i>Size class 0 employees not to be provided for variables:</i></p> <ul style="list-style-type: none"> <li>— 210102 (Number of enterprises having at least one employee),</li> <li>— 210204 (Enterprises having the first employee),</li> <li>— 210205 (Enterprises having no employees anymore),</li> <li>— 220104 (Number of employees and self-employed persons in enterprises having at least one employee),</li> <li>— 220105 (Number of employees in enterprises having at least one employee),</li> <li>— 220407 (Number of employees and self-employed persons in enterprises having the first employee),</li> <li>— 220408 (Number of employees in enterprises having the first employee),</li> </ul>
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	<ul style="list-style-type: none"> <li>— 220409 (Number of employees and self-employed persons in enterprises having no employees anymore),</li> <li>— 220410 (Number of employees in enterprises having no employees anymore).</li> </ul> <p>2. Breakdown by activity and legal form (CETO-flag as defined in Annex III.B may be applied)</p> <p><b>For all variables except for variables:</b></p> <ul style="list-style-type: none"> <li>— 210203 (Enterprise survivals),</li> <li>— 210206 (Survivals of enterprises having at least one employee),</li> <li>— 220405 (Number of employees and self-employed persons in enterprise survivals),</li> <li>— 220406 (Number of employees and self-employed persons in enterprise survivals, in the year of birth),</li> <li>— 220411 (Number of employees and self-employed persons in survivals of enterprises having at least one employee),</li> <li>— 220412 (Number of employees and self-employed persons in survivals of enterprises having at least one employee, in the year of birth).</li> </ul> <p>Data have to be provided as a combination of all breakdowns listed below:</p> <p><i>Activity breakdown:</i></p> <p>same activity breakdown as in breakdown 1.</p> <p><i>Legal form breakdown:</i></p> <ul style="list-style-type: none"> <li>— Total,</li> <li>— personally owned and no limit to personal liability,</li> <li>— private or publicly quoted joint stock companies with limited liability for those owning shares,</li> <li>— personally owned limited and unlimited liability partnerships (Included are also other legal forms such as co-operatives, associations etc.).</li> </ul> <p>3. Breakdown by activity, size class of number of employees and number of calendar years of survival (CETO-flag as defined in Annex III.B may be applied)</p> <p><b>For variables:</b></p> <ul style="list-style-type: none"> <li>— 210203 (Enterprise survivals),</li> <li>— 210206 (Survivals of enterprises having at least one employee),</li> <li>— 220405 (Number of employees and self-employed persons in enterprise survivals),</li> </ul>
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	<ul style="list-style-type: none"> <li>— 220406. Number of employees and self-employed persons in enterprise survivals, in the year of birth,</li> <li>— 224011 (Number of employees and self-employed persons in survivals of enterprises having at least one employee) and,</li> <li>— 224012 (Number of employees and self-employed persons in survivals of enterprises having at least one employee, in the year of birth).</li> </ul> <p>Data have to be provided as a combination of all breakdowns listed below:</p> <p><i>Activity breakdown:</i></p> <p>Same activity breakdown as in breakdown 1.</p> <p><i>Size class of number employees breakdown:</i></p> <p>Total, 0, 1-4, 5-9, 10+</p> <p>Size class 0 not to be provided for variables:</p> <ul style="list-style-type: none"> <li>— 210206 (Survivals of enterprises having at least one employee),</li> <li>— 220411 (Number of employees and self-employed persons in survivals of enterprises having at least one employee),</li> <li>— 220412 (Number of employees and self-employed persons in survivals of enterprises having at least one employee, in the year of birth).</li> </ul> <p><i>Breakdown by number of calendar years of survival:</i></p> <p>1, 2, 3, 4, 5</p>
Data transmission deadline	<p>Preliminary data:</p> <ul style="list-style-type: none"> <li>— T + 18M for variable 210202 (Enterprise deaths), 220403 (Number of employees and self-employed persons in enterprise deaths) and 220404 (Number of employees in enterprise deaths),</li> <li>— T + 20M for variable 210205 (Enterprises having no employees anymore), 220409 (Number of employees and self-employed persons in enterprises having no employees anymore) and 220410 (Number of employees in enterprises having no employees anymore).</li> </ul> <p>Final and validated data:</p> <ul style="list-style-type: none"> <li>— T + 18M for variables 210201 (Enterprise births), 210203 (Enterprise survivals), 220401 (Number of employees and self-employed persons in newly born enterprises), 220402 (Number of employees in newly born enterprises), 220405 (Number of employees and self-employed persons in enterprise survivals) and 220406 (Number of employees and self-employed persons in enterprise survivals, in the year of birth),</li> </ul>

	<ul style="list-style-type: none"> <li>— T + 20M for variables 210102 (Number of enterprises having at least one employee), 210204 (Enterprises having the first employee), 210206 (Survivals of enterprises having at least one employee), 220104 (Number of employees and self-employed persons in enterprises having at least one employee), 220105 (Number of employees in enterprises having at least one employee), 220407 (Number of employees and self-employed persons in enterprises having the first employee), 220408 (Number of employees in enterprises having the first employee), 220411 (Number of employees and self-employed persons in survivals of enterprises having at least one employee) and 220412 (Number of employees and self-employed persons in survivals of enterprises having at least one employee, in the year of birth),</li> <li>— T + 30M for variables 210202 (Enterprise deaths), 220403 (Number of employees and self-employed persons in enterprise deaths) and 220404 (Number of employees in enterprise deaths),</li> <li>— T + 32M for variables 210205 (Enterprises having no employees anymore), 220409 (Number of employees and self-employed persons in enterprises having no employees anymore) and 220410 (Number of employees in enterprises having no employees anymore).</li> </ul>
First reference period using the specifications of this table	2025

**Table 13. Country-level business statistics on high-growth enterprises**

Variables	210103. Number of high-growth enterprises 210104. Number of young high-growth enterprises 220106. Number of employees in high-growth enterprises 220107. Number of employees in young high-growth enterprises
Measurement unit	Absolute value
Statistical population	Market producers of NACE Sections B to O and Q to S and divisions T95 and T96
Breakdowns	Breakdown by activity (CETO-flag as defined in Annex III.B may be applied) <ul style="list-style-type: none"> <li>— NACE sections (only for Sections B to O and Q to S);</li> <li>— NACE divisions;</li> <li>— NACE groups (except for NACE Sections Q to S);</li> <li>— Special aggregates as defined in Annex II.B: <ul style="list-style-type: none"> <li>— Industry, construction and services (except public administration, defence, compulsory social security, activities of membership organisations, activities of households as employers and extra-territorial organisations and bodies),</li> </ul> </li> </ul>

	— Services (except public administration, defence, compulsory social security, activities of membership organisations, households as employers and extra-territorial organisations and bodies).
Data transmission deadline	Preliminary data: T + 12 M for variables 210103 (Number of high-growth enterprises) and 220106 (Number of employees in high-growth enterprises).  Final and validated data: T + 18M for all variables
First reference period using the specifications of this table	2025

**Table 14. Country-level business statistics on enterprises by country of ultimate control**

Variables	210101. Number of active enterprises 210301. Number of foreign-controlled enterprises 220101. Number of employees and self-employed persons 220301. Employee benefits expense 220501. Number of employees and self-employed persons in foreign-controlled enterprises 220701. Employee benefits expense in foreign-controlled enterprises 230101. Intramural R & D expenditure (1 % rule as defined in Annex III.A.1 based on “net turnover” or “number of employees and self-employed persons” at relevant NACE A*38 level aggregates for NACE Sections B to F may be applied) 230201. R & D personnel (1 % rule as defined in Annex III.A.1 based on “net turnover” or “number of employees and self-employed persons” at relevant NACE A*38 level aggregates for NACE Sections B to F may be applied) 230301. Intramural R & D expenditure in foreign-controlled enterprises (1 % rule as defined in Annex III.A.1 based on “net turnover” or “number of employees and self-employed persons” at relevant NACE A*38 level aggregates for NACE Sections B to F may be applied) 230401. R & D personnel in foreign-controlled enterprises (1 % rule as defined in Annex III.A.1 based on “net turnover” or “number of employees and self-employed persons” at relevant NACE A*38 level aggregates for NACE Sections B to F may be applied) 240101. Total purchases of goods and services 240102. Purchases of goods and services for resale 240301. Total purchases of goods and services of foreign-controlled enterprises 240302. Purchases of goods and services for resale of foreign-controlled enterprises 250101. Net turnover 250301. Value of output 250401. Value added 250601. Net turnover of foreign-controlled enterprises 250701. Value of output of foreign-controlled enterprises
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	<p>250801. Value added of foreign-controlled enterprises  260101. Gross investment in tangible non-current assets  260201. Foreign-controlled enterprises' gross investment in tangible non-current assets</p>
Measurement unit	<p>Absolute value for variables 210101 (Number of active enterprises), 210301 (Number of foreign-controlled enterprises), 220101 (Number of employees and self-employed persons), 220501 (Number of employees and self-employed persons in foreign-controlled enterprises), 230201 (R &amp; D personnel) and 230401 (R &amp; D personnel in foreign-controlled enterprises).</p> <p>National currency (thousands) for other variables.</p>
Statistical population	<p>For all variables except for variables 230101 (Intramural R &amp; D expenditure), 230301 (Intramural R &amp; D expenditure in foreign-controlled enterprises), 230201 (R &amp; D personnel) and 230401 (R &amp; D personnel in foreign-controlled enterprises): Market producers of NACE Sections B to O and Q to S and divisions T95 and T96;</p> <p>For variables 230101 (Intramural R &amp; D expenditure), 230301 (Intramural R &amp; D expenditure in foreign-controlled enterprises), 230201 (R &amp; D personnel) and 230401 (R &amp; D personnel in foreign-controlled enterprises): Market producers of NACE Sections B to F.</p>
Breakdowns	<p>Data shall be provided with the detail by country of ultimate control, according to the concept of "ultimate controlling institutional unit", and by activity of the enterprise.</p> <p>1. Breakdown by activity and geographical breakdown</p> <p>Data have to be provided as a combination of all breakdowns listed below:</p> <p><b>For all variables except for variables 230101 (Intramural R &amp; D expenditure), 230301 (Intramural R &amp; D expenditure in foreign-controlled enterprises), 230201 (R &amp; D personnel) and 230401 (R &amp; D personnel in foreign-controlled enterprises):</b></p> <p><i>Activity breakdown:</i></p> <ul style="list-style-type: none"> <li>— NACE Sections;</li> <li>— Aggregates of NACE divisions: <ul style="list-style-type: none"> <li>— C10 + C11 + C12, C13 + C14 + C15, C16 + C17 + C18, C22 + C23, C24 + C25, C29 + C30, C31 + C32, H52 + H53, J59 + J60, K62 + K63, N69 + N70 + N71, N73 + N74 + N75, O78 + O79 + O80 + O81 + O82, R87 + R88, T95 + T96;</li> </ul> </li> </ul>

- NACE divisions:
  - C19, C20, C21, C26, C27, C28, C33, H49, H50, H51, J58, K61, N72, O77, R86;
- Special aggregates as defined in Annex II.B:
  - Industry, construction and services (except public administration, defence, compulsory social security, activities of membership organisations, activities of households as employers and extra-territorial organisations and bodies),
  - Services (except public administration, defence, compulsory social security, activities of membership organisations, households as employers and extra-territorial organisations and bodies)

**For variables 230101 (Intramural R & D expenditure), 230301 (Intramural R & D expenditure in foreign-controlled enterprises), 230201 (R & D personnel) and 230401 (R & D personnel in foreign-controlled enterprises):**

*Activity breakdown:*

- NACE sections;
- Aggregates of NACE divisions:
  - C10 + C11 + C12, C13 + C14 + C15, C16 + C17 + C18, C22 + C23, C24 + C25, C29 + C30, C31 + C32;
- NACE divisions:
  - C19, C20, C21, C26, C27, C28, C33;
- Special aggregate as defined in Annex II:
  - Industry and construction.

*Geographical breakdown:*

For variables 210101 (Number of active enterprises), 220101 (Number of employees and self-employed persons), 220301 (Employee benefits expense), 230101 (Intramural R & D expenditure) and 230201 (R & D personnel), 240101 (Total purchases of goods and services), 240102 (Purchases of goods and services for resale), 250101 (Net turnover), 250301 (Value of output), 250401 (Value added) and 260101 (Gross investment in tangible non-current assets) geographic aggregates “World total” and “Domestically controlled”.

**For other variables:**

Geo level 1 as defined in Commission Implementing Regulation (EU) 2020/1470 <sup>(1)</sup>.

## 2. Geographical breakdown

For variables 210301 (Number of foreign-controlled enterprises), 220501 (Number of employees and self-employed persons in foreign-controlled enterprises), 220701 (Employee benefits expense in foreign-controlled enterprises), 230301 (Intramural R & D expenditure in foreign-controlled enterprises), 230401 (R & D personnel in

	foreign-controlled enterprises), 240301 (Total Purchases of goods and services of foreign-controlled enterprises), 240302 (Purchases of goods and services for resale of foreign-controlled enterprises), 250601 (Net turnover of foreign-controlled enterprises), 250701 (Value of output of foreign-controlled enterprises), 250801 (Value added of foreign-controlled enterprises) and 260201 (Foreign-controlled enterprises' gross investment in tangible non-current assets) Geo level 3 as defined in Implementing Regulation (EU) 2020/1470.
Use of approximations and quality requirements	<p>For division L64 the value of variables 250101 and 250601 (Net turnover) can be approximated by the Value of output as defined in Annex IV.</p> <p>For activities of NACE 642, 643 and 653 included in the data and which are economically not significant in terms of value added and number of employees and self-employed persons 0 values may be assumed except for variables 210101 (Number of active enterprises), 220101 (Number of employees and self-employed persons), 210301 (Number of foreign-controlled enterprises) and 220501 (Number of employees and self-employed persons in foreign-controlled enterprises).</p> <p>For activities of NACE Section L, it can be assumed that the value of variables 240102 and 240302 (Purchases of goods and services for resale) is economically non-significant, therefore 0 values may be provided for variables 240102 and 240302.</p> <p>Additional approximations for activities of NACE Section L may be agreed between the Commission (Eurostat) and the Member States taking into account the country conditions.</p> <p>In cases where the source data used for compiling the data of the variable is available for the fiscal year for some statistical units and this data cannot be recalculated to cover the calendar year, the calendar year data may be approximated by data on the fiscal year for these statistical units.</p>
Data transmission deadline	T + 20M
First reference period using the specifications of this table	2025

(<sup>1</sup>) Commission Implementing Regulation (EU) 2020/1470 of 12 October 2020 on the nomenclature of countries and territories for the European statistics on international trade in goods and on the geographical breakdown for other business statistics (OJ L 334, 13.10.2020, p. 2, ELI: [http://data.europa.eu/eli/reg\\_impl/2020/1470/oj](http://data.europa.eu/eli/reg_impl/2020/1470/oj)).

**Table 15. Country-level business statistics on foreign-controlling enterprises and domestic affiliates active in the reporting country**

Variables	<p>210401. Number of foreign-controlling enterprises (UCI concept) and domestic affiliates</p> <p>220601. Number of employees and self-employed persons in foreign-controlling enterprises (UCI concept) and domestic affiliates</p> <p>250901. Net turnover of foreign-controlling enterprises (UCI concept) and domestic affiliates</p>
Measurement unit	<p>Absolute value for variables 210401 (Number of foreign-controlling enterprises (UCI concept) and domestic affiliates) and 220601 (Number of employees and self-employed persons in foreign-controlling enterprises (UCI concept) and domestic affiliates).</p> <p>National currency (thousands) for variable 250901 (Net turnover of foreign-controlling enterprises (UCI concept) and domestic affiliates).</p>
Statistical population	Market producers of NACE Sections B to O and Q to T
Breakdowns	<p>Breakdown by activity of the enterprise</p> <ul style="list-style-type: none"> <li>— NACE sections;</li> <li>— Aggregates of NACE divisions: <ul style="list-style-type: none"> <li>— C10 + C11 + C12, C13 + C14 + C15, C16 + C17 + C18, C22 + C23, C24 + C25, C29 + C30, C31 + C32, H52 + H53, J59 + J60, K62 + K63, N69 + N70 + N71, N73 + N74 + N75, O78 + O79 + O80 + O81 + O82, R87 + R88;</li> </ul> </li> <li>— NACE divisions: <ul style="list-style-type: none"> <li>— C19, C20, C21, C26, C27, C28, C33, H49, H50, H51, J58, K61, N72, O77, R86;</li> </ul> </li> <li>— Special aggregates as defined in Annex II.B: <ul style="list-style-type: none"> <li>— Industry, construction and services (except public administration, defence, compulsory social security, activities of households as employers and extra-territorial organisations and bodies),</li> <li>— Services (except public administration, defence, compulsory social security, activities of households as employers and extra-territorial organisations and bodies).</li> </ul> </li> </ul>
Use of approximations and quality requirements	<p>For division L64 the value of variable 250901 (Net turnover) can be approximated by the Value of output as defined in Annex IV.</p> <p>For activities of NACE 642, 643 and 653 included in the data and which are economically not significant in terms of value added and number of employees and self-employed persons 0 values may be assumed for variable 250901 (Net turnover of foreign-controlling enterprises (UCI concept) and domestic affiliates).</p>



	<p>Additional approximations for activities of NACE Section L may be agreed between the Commission (Eurostat) and the Member States taking into account the country conditions.</p> <p>In cases where the source data used for compiling the data of the variable is available for the fiscal year for some statistical units and this data cannot be recalculated to cover the calendar year, the calendar year data may be approximated by data on the fiscal year for these statistical units.</p>
Data transmission deadline	T + 20M
First reference period using the specifications of this table	2025

**Table 16. Country-level business statistics on trade in goods by enterprise characteristics**

Variables	<p>210501. Number of enterprises importing goods</p> <p>210502. Number of enterprises exporting goods</p> <p>240401. Statistical value of imports by enterprises</p> <p>251101. Statistical value of exports by enterprises</p>
Measurement unit	<p>Absolute value for variables 210501 (Number of enterprises exporting goods) and 210502 (Number of enterprises importing goods).</p> <p>National currency (units) for variables 240401 (Statistical value of imports by enterprises) and 251101 (Statistical value of exports by enterprises).</p>
Statistical population	<p>Total exports or imports of goods</p> <p>NACE Sections A to V</p>
Breakdowns	<p>Each of breakdowns 1 to 11 has to be combined with the following geographical breakdown.</p> <p><i>Geographical breakdown:</i></p> <ul style="list-style-type: none"> <li>— World <ul style="list-style-type: none"> <li>— Intra-Union</li> <li>— Extra-Union</li> </ul> </li> <li>1. Breakdown by activity <ul style="list-style-type: none"> <li>— Total <ul style="list-style-type: none"> <li>— NACE sections</li> <li>— NACE divisions</li> <li>— NACE groups of Sections C, D, E and G</li> <li>— Unknown</li> </ul> </li> </ul> </li> <li>2. Breakdown by activity and size class of number of employees and self-employed persons</li> </ul>

*Activity breakdown:*

- Total
  - NACE sections
  - NACE divisions of Sections C and G
  - Special aggregates as defined in Annex II.B:
    - industry
    - other than industry and trade
  - Unknown

*Size class of number of employees and self-employed persons breakdown:*

- Total
  - 0-9 employees and self-employed persons
  - 10-49 employees and self-employed persons
  - 50-249 employees and self-employed persons
  - 250 and more employees and self-employed persons
  - Unknown

## 3. Breakdown by activity and additional geographical breakdown

*Activity breakdown:*

- Total
  - NACE Section G
  - Special aggregates as defined in Annex II.B:
    - industry
    - other than industry and trade
  - Unknown

*Additional geographical breakdown:*

- Individual Member States
- Most important extra-Union partner countries and zones

## 4. Breakdown by size class of number of employees and self-employed persons and additional geographical breakdown

*Size class of number of employees and self-employed persons breakdown:*

- Total
  - 0-9 employees and self-employed persons
  - 10-49 employees and self-employed persons
  - 50-249 employees and self-employed persons
  - 250 employees and self-employed persons and more
  - Unknown

*Additional geographical breakdown:*

- Individual Member States
- Most important extra-Union partner countries and zones

## 5. Breakdown by activity and number of partner countries

*Activity breakdown:*

Same activity breakdown as in breakdown 3

*Number of partner countries breakdown:*

- Total
  - 1
  - 2
  - 3-5
  - 6-9
  - 10-14
  - 15-19
  - 20+
  - Unknown

## 6. Breakdown by activity and concentration of trade (for variables 251101 (Statistical value of exports by enterprises) and 240401 (Statistical value of imports by enterprises) only)

*Activity breakdown:*

Same activity breakdown as in breakdown 3

*Concentration of trade breakdown:*

- Total
  - Top 5
  - 10
  - 20
  - 50
  - 100
  - 500
  - 1 000 enterprises

## 7. Breakdown by activity and type of trader

Data to be provided for imports, exports and for total trade

*Activity breakdown:*

Same activity breakdown as in breakdown 2

*Type of trader breakdown:*

- Total
  - One way traders
  - Two-way traders

	<ul style="list-style-type: none"> <li>— All types of traders</li> </ul>
	8. Breakdown by activity and exports intensity (share of exports of turnover)
	<i>Type of trader breakdown:</i>
	Same activity breakdown as in breakdown 2
	<i>Exports intensity breakdown:</i>
	<ul style="list-style-type: none"> <li>— Total <ul style="list-style-type: none"> <li>— No exports (0)</li> <li>— Between 0 and less than 25</li> <li>— Between 25 and less than 50</li> <li>— Between 50 and less than 75</li> <li>— 75 or more</li> <li>— Unknown</li> </ul> </li> </ul>
	9. Breakdown by activity and type of control
	<i>Activity breakdown:</i>
	Same activity breakdown as in breakdown 2
	<i>Type of control breakdown:</i>
	<ul style="list-style-type: none"> <li>— Total <ul style="list-style-type: none"> <li>— Domestically controlled enterprises, Additional breakdown, if available: <ul style="list-style-type: none"> <li>— Domestically controlled enterprises without own affiliates abroad,</li> <li>— Domestically controlled enterprises with own affiliates abroad,</li> </ul> </li> <li>— Foreign-controlled enterprises</li> <li>— Unknown</li> </ul> </li> </ul>
	10. Breakdown by activity and commodity (for variables 251101 (Statistical value of exports by enterprises) and 240401 (statistical value of imports by enterprises) only)
	<i>Activity breakdown:</i>
	Same activity breakdown as in breakdown 2
	<i>Commodity breakdown:</i>
	<ul style="list-style-type: none"> <li>— Total <ul style="list-style-type: none"> <li>— CPA division level for products of Divisions 10 to 32 of Section C</li> <li>— CPA section level for products of Sections A, B, C, D and E</li> <li>— Special aggregate as defined in Annex II <ul style="list-style-type: none"> <li>— Other CPA products</li> </ul> </li> <li>— Unknown</li> </ul> </li> </ul>
	11. Trade population
	Data to be provided for imports, exports and for total trade
	<i>Breakdown of match of trade data with business register in terms of number of enterprises and number of traders for specific populations of traders.</i>

	<i>Breakdown of match of trade data with business register in terms of statistical value for specific populations of traders.</i>
Data transmission deadline	T + 12 M
First reference period using the specifications of this table	2025

**Table 17. Country-level business statistics on trade in services by enterprise characteristics (STEC) – annual data**

Variables	240401. Statistical value of imports by enterprises 251101. Statistical value of exports by enterprises
Measurement unit	National currency (thousands)
Statistical population	Total exports or imports of services, traded between residents and non-residents NACE Sections A to V
Breakdowns	<p>Each of breakdowns 1 to 3 has to be combined with the following geographical breakdown</p> <p><i>Geographical breakdown:</i></p> <ul style="list-style-type: none"> <li>— World <ul style="list-style-type: none"> <li>— Intra-Union;</li> <li>— Extra-Union.</li> </ul> </li> </ul> <p>1. Breakdown by activity and size class of number of employees and self-employed persons</p> <p><i>Activity breakdown:</i></p> <ul style="list-style-type: none"> <li>— Total</li> </ul> <p>For the below breakdowns CETO flag as defined in Annex III.B may be applied:</p> <ul style="list-style-type: none"> <li>— Aggregates of NACE Sections : <ul style="list-style-type: none"> <li>— A + B, D + E, I + M + P + Q + R + S + T + U + V</li> </ul> </li> <li>— NACE Sections: <ul style="list-style-type: none"> <li>— C, F, G, H, J, K, L, N, O;</li> <li>— Unknown.</li> </ul> </li> </ul> <p><i>Size class of number of employees and self-employed persons breakdown:</i></p> <ul style="list-style-type: none"> <li>— Total</li> </ul>

	<p>For the below breakdowns CETO flag as defined in Annex III.B may be applied:</p> <ul style="list-style-type: none"> <li>— 0-49 employees and self-employed persons: <ul style="list-style-type: none"> <li>— <i>Optional: 0-9 employees and self-employed persons;</i></li> <li>— <i>Optional: 10-49 employees and self-employed persons;</i></li> </ul> </li> <li>— 50-249 employees and self-employed persons;</li> <li>— 250 and more employees and self-employed persons;</li> <li>— Unknown.</li> </ul> <p>2. Breakdown by activity, type of product and additional geographical breakdown</p> <p><i>Activity breakdown:</i></p> <p>Same activity breakdown as in breakdown 1</p> <p><i>Product breakdown:</i></p> <ul style="list-style-type: none"> <li>— Total services</li> </ul> <p>For the below breakdowns CETO flag as defined in Annex III.B may be applied:</p> <ul style="list-style-type: none"> <li>— EBOPS 2010 main components, as defined in Annex VI, Section 2, Table 1;</li> <li>— Unknown;</li> <li>— <i>Optional: EBOPS 2010 detailed components 10.1, 10.2, and 10.3, as defined in Annex VI, Section 2, Table 1.</i></li> </ul> <p><i>Optional: Additional geographical breakdown</i></p> <p><i>To be provided only for Total services:</i></p> <ul style="list-style-type: none"> <li>— <i>Individual Member States;</i></li> <li>— <i>United States of America.</i></li> </ul> <p>3. Breakdown by activity and type of control</p> <p><i>Activity breakdown:</i></p> <p>Same activity breakdown as in breakdown 1.</p> <p><i>Type of control breakdown:</i></p> <ul style="list-style-type: none"> <li>— Total</li> </ul> <p>For the below breakdowns CETO flag as defined in Annex III.B may be applied:</p> <ul style="list-style-type: none"> <li>— Domestically controlled enterprises</li> </ul> <p><i>Optional: Additional breakdown, if available:</i></p> <ul style="list-style-type: none"> <li>— <i>Domestically controlled enterprises without own affiliates abroad;</i></li> <li>— <i>Domestically controlled enterprises with own affiliates abroad;</i></li> <li>— Foreign-controlled enterprises;</li> </ul>
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	— Unknown.
Data transmission deadline	T + 18 M
Use of approximations and quality requirements	<p>The methods and estimations recommended in the Eurostat-OECD Compilers Guide for Statistics on Services Trade by Enterprise Characteristics should be used. Countries may also use any other equivalent method or estimation, in line with the principles of the MSITS 2010 and Art. 4 of Regulation (EU) 2019/2152.</p> <p>In all cases, the methods used should be clearly described in the metadata.</p>
First reference period using the specifications of this table	2025

**Table 18. Country-level business statistics on intramural R & D expenditure**

Variables	230101. Intramural R & D expenditure
Measurement unit	National currency (thousands)
Statistical population	All R & D performing units classified in Sections A to V of NACE
Breakdowns	<p>1. Breakdown by sector of performance</p> <p>— Total over all sectors listed below;</p> <p>— business enterprise sector,</p> <p>— higher education sector,</p> <p>— government sector,</p> <p>— private non-profit sector.</p> <p>2. Breakdown by sector of performance and source of funds</p> <p>Data have to be provided as a combination of all breakdowns listed below</p> <p><i>Sector of performance breakdown:</i></p> <p>Same as breakdown 1.</p> <p><i>Source of funds breakdown:</i></p> <p>— Total over all sources of funds listed below:</p> <p>— Business enterprise sector,</p> <p>— Government sector,</p> <p>— Private non-profit sector,</p> <p>— Higher education sector,</p> <p>— Rest of the world:</p> <p>— Foreign business enterprises:</p>

	<ul style="list-style-type: none"> <li>— Foreign enterprises within the same group (for business enterprise sector only),</li> <li>— Other foreign enterprises (for business enterprise sector only),</li> <li>— European Commission,</li> <li>— International organisations,</li> <li>— Other sources.</li> </ul>
	<p>3. Breakdown by sector of performance and type of R &amp; D (optional for Higher education sector and for Total)</p> <p>Data have to be provided as a combination of all breakdowns listed below:</p> <p><i>Sector of performance breakdown:</i></p> <p>Same as breakdown 1.</p> <p><i>Type of R &amp; D breakdown:</i></p> <ul style="list-style-type: none"> <li>— Basic research,</li> <li>— Applied research,</li> <li>— Experimental development.</li> </ul>
	<p>4. Breakdown by sector of performance and type of cost</p> <p>Data have to be provided as a combination of all breakdowns listed below:</p> <p><i>Sector of performance breakdown:</i></p> <p>Same as breakdown 1.</p> <p><i>Type of costs breakdown:</i></p> <ul style="list-style-type: none"> <li>— Current costs (labour costs and other costs),</li> <li>— Capital expenditure.</li> </ul>
	<p>5. Breakdown by activity (for business enterprise sector only)</p> <ul style="list-style-type: none"> <li>— Total over all NACE Sections A to V;</li> <li>— Aggregates of Sections D + E, G + H + I + J + K + L + M + N + O, P + Q, T + U + V;</li> <li>— Sections A, B, C, E, F, G, H, I, J, K, L, N, O, R, S, T, U;</li> <li>— Aggregates of Divisions C10 + C11 + C12, C10 + C11, C13 + C14 + C15, C16 + C17 + C18, C25 + C26 + C27 + C28 + C29 + C30, D35 + E36, E37 + E38 + E39, J58 + J59 + J60, N69 + N70 + N71, N73 + N74 + N75, R87 + R88;</li> <li>— Divisions C12, C13, C14, C15, C16, C17, C18, C19, C20, C21, C22, C23, C24, C25, C26, C27, C28, C29, C30, C31, C32, C33, D35, K61, K62, K63, M68, N71, N72, P84, Q85, R86, V99;</li> <li>— Groups C253, C261, C262, C263, C264, C265, C266, C267, C301, C302, C303, C309, C325, G465, J582, N721, N722, T951;</li> <li>— Aggregates: C304 + C3318, J6039 + K63;</li> <li>— Special aggregates as defined in Annex II.B: <ul style="list-style-type: none"> <li>— ICT total,</li> <li>— ICT manufacturing,</li> </ul> </li> </ul>



	<ul style="list-style-type: none"> <li>— ICT services.</li> </ul>
	<p>6. Breakdown by industry orientation (for business enterprise sector only) (optional)</p> <p><i>“Industry orientation” breakdown:</i></p> <p>Same as breakdown 5.</p>
	<p>7. Breakdown by size class of number of employees and self-employed persons (business enterprise sector only)</p> <p><i>Size class of number of employees and self-employed persons:</i></p> <ul style="list-style-type: none"> <li>— Total over all size classes listed below, including the optional size class 0-9: <ul style="list-style-type: none"> <li>— 0-9 employees and self-employed persons (optional),</li> <li>— 10-49 employees and self-employed persons,</li> <li>— 50-249 employees and self-employed persons,</li> <li>— 250 and more employees and self-employed persons.</li> </ul> </li> </ul>
	<p>8. Breakdown by source of funds and size class of number of employees and self-employed persons (for business enterprise sector only)</p> <p>Data have to be provided as a combination of all breakdowns listed below:</p> <p><i>Source of funds breakdown:</i></p> <ul style="list-style-type: none"> <li>— Total over all sources of funds listed below: <ul style="list-style-type: none"> <li>— business enterprise sector,</li> <li>— government sector,</li> <li>— private non-profit sector,</li> <li>— higher education sector,</li> <li>— rest of the world.</li> </ul> </li> </ul> <p><i>Size class of number of employees and self-employed persons:</i></p> <ul style="list-style-type: none"> <li>— Total over all size classes listed below, including the optional size class 0-9: <ul style="list-style-type: none"> <li>— 0-9 employees and self-employed persons (optional),</li> <li>— 10-49 employees and self-employed persons,</li> <li>— 50-249 employees and self-employed persons,</li> <li>— 250 and more employees and self-employed persons.</li> </ul> </li> </ul>
	<p>9. Breakdown by major field of research and development (for government and higher education sector only)</p> <ul style="list-style-type: none"> <li>— Natural science,</li> <li>— Engineering and technology,</li> <li>— Medical and health sciences,</li> <li>— Agricultural and veterinary sciences,</li> <li>— Social sciences,</li> </ul>

	<p>— Humanities and the arts.</p> <p>10. Breakdown by socioeconomic objective (for government sector only) (optional)</p> <p>Chapter level of the nomenclature for the analysis and comparison of scientific programmes and budgets (NABS)</p>
Data transmission deadline	<p>All breakdowns (except sector of performance breakdown):</p> <p>Every odd-numbered year final and validated data at T + 18M.</p> <p>Sector of performance breakdown:</p> <p>Annually</p> <p>— preliminary data at T + 10M</p> <p>— final and validated data at T + 18M.</p>
First reference period using the specifications of this table	2025

**Table 19. Country level business statistics on employment in R & D**

Variables	<p>230201. R &amp; D personnel</p> <p>230202. Researchers</p>
Measurement unit	Absolute value
Statistical population	All R & D performing units classified in Sections A to V of NACE
Breakdowns	<p>1. Breakdown by sector of performance</p> <p><b>Data to be provided in head count and full-time equivalent units</b></p> <p>— Total of all sectors listed below:</p> <p>— business enterprise sector,</p> <p>— higher education sector,</p> <p>— government sector,</p> <p>— private non-profit sector.</p> <p>2. Breakdown by sector of performance and occupation</p> <p><b>For variable 230201 (R &amp; D personnel) only; data to be provided in full-time equivalent units</b></p> <p>Data have to be provided as a combination of all breakdowns listed below:</p> <p><i>Sector of performance breakdown:</i></p> <p>Same as breakdown 1</p> <p><i>Occupation breakdown:</i></p> <p>— Total over all occupations listed below</p> <p>— Researchers,</p>

- other R & D personnel
- technicians and equivalent staff (optional)
- other supporting staff (optional)

3. Breakdown by sector of performance and qualification (optional)

**Data to be provided in full-time equivalent units**

Data have to be provided as a combination of all breakdowns listed below:

*Sector of performance breakdown:*

Same as breakdown 1

*Qualification breakdown:*

- Total over all qualification levels listed below:
  - PhD holders (ISCED 2011 level 8),
  - other University degrees and other tertiary diplomas (ISCED 2011 levels 5, 6 and 7),
  - other qualifications.

4. Breakdown by sector of performance, occupation and gender

**For variable 230201 (R & D personnel) only; data to be provided in head count**

Data have to be provided as a combination of all breakdowns listed below:

*Sector of performance breakdown:*

Same as breakdown 1

*Occupation breakdown:*

Same as breakdown 2

*Gender breakdown:*

- Total,
- Female.

5. Breakdown by sector of performance, qualification and gender (optional)

**Data to be provided in head count**

Data have to be provided as a combination of all breakdowns listed below:

*Sector of performance breakdown:*

Same as breakdown 1

*Qualification breakdown:*

Same as breakdown 3

*Gender breakdown:*

Same as within breakdown 4

6. Breakdown by activity

**Data to be provided for business enterprise sector only; data to be provided in head count and full-time equivalent units**

- Total over all NACE Sections A to V;
- Aggregates of Sections D + E, G + H + I + J + K + L + M + N + O, P + Q, T + U + V;

- Sections A, B, C, E, F, G, H, I, J, K, L, N, O, R, S, T, U;
- Aggregates of Divisions C10 + C11 + C12, C10 + C11, C13 + C14 + C15, C16 + C17 + C18, C25 + C26 + C27 + C28 + C29 + C30, D35 + E36, E37 + E38 + E39, J58 + J59 + J60, N69 + N70 + N71, N73 + N74 + N75, R87 + R88;
- Divisions C12, C13, C14, C15, C16, C17, C18, C19, C20, C21, C22, C23, C24, C25, C26, C27, C28, C29, C30, C31, C32, C33, D35, K61, K62, K63, M68, N71, N72, P84, Q85, R86, V99;
- Groups C253, C261, C262, C263, C264, C265, C266, C267, C301, C302, C303, C309, C325, G465, J582, N721, N722, T951;
- Aggregates: C304 + C3318, J6039 + K63;
- Special aggregates as defined in Annex II.B
  - ICT total,
  - ICT manufacturing,
  - ICT services.

7. Breakdown by major field of research and development and gender

**Data to be provided in for government and higher education sector only**

- Headcount
- Fulltime equivalent units (optional)

Data have to be provided as a combination of all breakdowns listed below:

*Major field of research and development breakdown:*

- Natural science,
- Engineering and technology,
- Medical and health sciences,
- Agricultural and veterinary sciences,
- Social sciences,
- Humanities and the arts.

*Gender breakdown:*

Same as within breakdown 4

8. Breakdown by activity and gender

**Data to be provided in head count and for the business enterprise sector only**

Data have to be provided as a combination of all breakdowns listed below:

*Activity breakdown:*

Same as breakdown 6

*Gender breakdown:*

Same as within breakdown 4

9. Breakdown by size class of number of employees and self-employed persons

**Data to be provided in full-time equivalent units and for the business enterprise sector only**

*Size class of number of employees and self-employed persons breakdown:*

- 0-9 employees and self-employed persons (optional),
- 10-49 employees and self-employed persons,
- 50-249 employees and self-employed persons,
- 250 and more employees and self-employed persons.

The total for the business enterprise sector shall cover all size classes listed above, including the optional size class 0-9.

10. Breakdown by sector of performance and gender

**For variable 230202 (Researchers) only; data to be provided in**

- **head count,**
- **full-time equivalent units (optional).**

Data have to be provided as a combination of all breakdowns listed below:

*Sector of performance breakdown:*

Same as breakdown 1

*Gender breakdown:*

Same as within breakdown 4

11. Breakdown by sector of performance, age group and gender (optional)

**For variable 230202 (Researchers) only; data to be provided in head count unit**

Data have to be provided as a combination of all breakdowns listed below:

*Sector of performance breakdown:*

Same as breakdown 1

For the business enterprise sector and private non-profit sector: optional

*Age group breakdown:*

- Total over all age groups listed below
  - < 25,
  - 25-34,
  - 35-44,
  - 45-54,
  - 55-64,
  - ≥ 65.

*Gender breakdown:*

Same as within "breakdown 4"

12. Breakdown by sector of performance, citizenship and gender (optional)

**For variable 230202 (Researchers) only; data to be provided in head count unit**

Data have to be provided as a combination of all breakdowns listed below:

*Sector of performance breakdown:*

Same as breakdown 1

	<p><i>Citizenship breakdown:</i></p> <ul style="list-style-type: none"> <li>— Total over all citizenships and citizenship classes below: <ul style="list-style-type: none"> <li>— national citizenship,</li> <li>— citizenship of other EU Member States,</li> <li>— citizenship of other European countries,</li> <li>— citizenship of North America,</li> <li>— citizenship of Central and South America,</li> <li>— citizenship of Asia,</li> <li>— citizenship of Africa,</li> <li>— other citizenship.</li> </ul> </li> </ul> <p><i>Gender breakdown:</i></p> <p>Same as within breakdown 4</p>
Data transmission deadline	<p>All breakdowns (except sector of performance breakdown): Every odd-numbered year final and validated data at T + 18M</p> <p>Sector of performance breakdown for “Researchers” and “Total Personnel” in FTE: Annually</p> <ul style="list-style-type: none"> <li>— preliminary data at T + 10M,</li> <li>— final and validated data at T + 18M.</li> </ul>
First reference period using the specifications of this table	2025

**Table 20. Country-level statistics on publicly funded R & D**

Variables	230501. Government budget allocations for research and development (GBARD) 230502. National public funding to transnationally coordinated R & D
Measurement unit	National currency (thousands)
Statistical population	All R & D performing units classified in Sections A to V of NACE
Breakdowns	1. Breakdown by socioeconomic objective for GBARD  <b>For variable 230501 (Government budget allocations for research and development (GBARD))</b> <ul style="list-style-type: none"> <li>— Categories of the Nomenclature for the Analysis and Comparison of Scientific Programmes and Budgets (NABS)</li> <li>— Subcategories of the NABS (optional)</li> </ul>

	<p>2. Breakdown by funding mode for GBARD in final budget (optional)</p> <p><b>For variable 230501 (Government budget allocations for research and development (GBARD))</b></p> <ul style="list-style-type: none"> <li>— Project funding</li> <li>— Institutional funding</li> </ul> <p>3. Breakdown by type of programme/performer</p> <p><b>For variable 230502 (National public funding to transnationally coordinated R &amp; D)</b></p> <ul style="list-style-type: none"> <li>— National contributions to transnational public R &amp; D performers,</li> <li>— National contributions to Europe-wide transnational public R &amp; D programmes,</li> <li>— National contributions to bilateral or multilateral public R &amp; D programmes established between Member States governments (and with candidate countries and EFTA countries)</li> </ul>
Data transmission deadline	<p>All breakdowns (for Breakdown 1: in the final budget): Annually final and validated data at T + 12M</p> <p>Breakdown 1 (in the provisional budget): Annually data at T + 6M</p>
First reference period using the specifications of this table	2025

**Table 21. Country-level business statistics on purchases by enterprises**

Variables	<p>240102. Purchases of goods and services for resale</p> <p>240103. Expenses on services provided through agency workers</p> <p>240104. Expenses of long term rental and operating leases (1 %-rule as defined in Annex III.A.1 based on “net turnover” and “number of employees and self-employed persons” at NACE division level may be applied)</p> <p>240105. Purchases of energy products (1 %-rule as defined in Annex III.A.1 based on “net turnover” and “number of employees and self-employed persons” at NACE division level may be applied for Sections D, E and F)</p> <p>240106. Payments to subcontractors (1 %-rule as defined in Annex III.A.1 based on “net turnover” and “number of employees and self-employed persons” at NACE division level may be applied)</p>
Measurement unit	National currency (thousands)
Statistical population	<p>For variable 240102 (Purchases of goods and services for resale): Market producers of NACE Sections B to K, M to O and Q to S and divisions T95 and T96</p> <p>For variable 240103 (expenses on services provided through agency workers): Market producers of NACE Sections B to O and Q to S and divisions T95 and T96</p> <p>For variables 240104 (expenses of long term rental and operating leases) and 240106 (payments to subcontractors): Market producers of NACE Sections B to F</p>

	For variable 240105 (purchases of energy): Market producers of NACE Sections B to F
Breakdowns	<p>Breakdown by activity (CETO-flag as defined in Annex III.B may be applied)</p> <p><b>For variables 240102 (purchases for goods and services for resale) and 240103 (expenses on services provided through agency workers):</b></p> <ul style="list-style-type: none"> <li>— For NACE Sections B to K, M to O and Q to S: sections, divisions, groups and classes;</li> <li>— Only for variable 240103, for NACE Section L: Section, divisions, groups 64.1, 64.2, 64.3, 64.9, 65.1, 65.2, 65.3 and classes 64.11, 64.19, 65.11, 65.12, 65.20 and 65.30;</li> <li>— For divisions 95 and 96: divisions, groups and classes;</li> <li>— Special aggregates as defined in Annex II.B: <ul style="list-style-type: none"> <li>— Industry, construction and services (except public administration, defence, compulsory social security, activities of membership organisations, activities of households as employers and extra-territorial organisations and bodies) (for variable 240102 this special aggregate will exclude Section I),</li> <li>— ICT total,</li> <li>— ICT manufacturing,</li> <li>— ICT services,</li> <li>— High and medium-high technology manufacturing (optional),</li> <li>— High technology manufacturing,</li> <li>— Medium-high technology manufacturing,</li> <li>— Low and medium-low technology manufacturing (optional),</li> <li>— Medium-low technology manufacturing,</li> <li>— Low technology manufacturing,</li> <li>— Information sector,</li> <li>— Computer related services,</li> <li>— Total knowledge intensive services (optional),</li> <li>— Knowledge-intensive high technology services,</li> <li>— Knowledge intensive market services,</li> <li>— Knowledge intensive financial services (variable 240102 not to be provided for this special aggregate),</li> <li>— Other knowledge intensive services (optional),</li> <li>— Knowledge intensive activities – Business industries,</li> <li>— Knowledge intensive activities (optional),</li> <li>— Tourism industries (total) (optional),</li> <li>— Tourism industries (mainly tourism) (optional),</li> </ul> </li> </ul>



	<ul style="list-style-type: none"> <li>— Tourism industries (partially tourism) (optional),</li> <li>— Tourism industries – Transport (total) (optional),</li> <li>— Tourism industries – Land transport (optional),</li> <li>— Tourism industries – Water transport (optional),</li> <li>— Tourism industries – Accommodation (optional),</li> <li>— Tourism industries – Food and beverage (total) (optional),</li> <li>— Tourism industries – Car and other rental (total)(optional),</li> <li>— Services (except public administration, defence, compulsory social security, activities of membership organisations, households as employers and extra-territorial organisations and bodies).</li> </ul> <p><b>For variables 240104 (expenses of long term rental and operating leases) and 240106 (payments to subcontractors) (NACE Sections B to F):</b></p> <p>NACE sections and divisions.</p> <p><b>For variable 240105 (purchases of energy products):</b></p> <ul style="list-style-type: none"> <li>— For NACE Sections B, C and F: sections, division, groups and classes;</li> <li>— For NACE Sections D and E: sections and divisions.</li> </ul>
Use of approximations and quality requirements	<p>For activities of NACE 642, 643 and 653 that are economically not significant in terms of value added and number of employees and self-employed persons 0 values may be provided.</p> <p>For activities of NACE Section L, it can be assumed that the value of variable 240102 (Purchases of goods and services for resale) is economically non-significant, therefore 0 values may be provided for variable 240102.</p> <p>In cases where the source data used for compiling the data of the variable is available for the fiscal year for some statistical units and this data cannot be recalculated to cover the calendar year, the calendar year data may be approximated by data on the fiscal year for these statistical units.</p>
Data transmission deadline	T + 18M
First reference period using the specifications of this table	<p>2026 for variable 240106 (payment to subcontractors)</p> <p>2025 for all other variables'</p>

(4) tables 23 and 24 are replaced by the following:

**Table 23. Country-level business statistics on product and residence of client breakdown of net turnover of enterprises**

Variables	250112. Net turnover by residence of client (1 %-rule as defined in Annex III.A.1 based on “net turnover” and “number of employees and self-employed persons” at NACE division level may be applied: for groups and classes the 1 %-rule shall be applied at the corresponding division level)
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	250113. Net turnover by product (1 %-rule as defined in Annex III.A.1 based on “net turnover” and “number of employees and self-employed persons” at NACE division level may be applied: for groups and classes the 1 %-rule shall be applied at the corresponding division level)
Measurement unit	National currency (thousands)
Statistical population	Activity coverage: Market producers of NACE divisions 62, 63, 78, groups 58.2, 69.1, 69.2, 70.2, 71.1, 71.2, 73.1 and 73.2.  Size class coverage: Enterprises with 20 or more employees and self-employed persons only
Breakdowns	<p>CETO-flag as defined in Annex III.B may be applied</p> <p><b>For variable 250113 (Net turnover by product)</b></p> <p>1. Breakdown by product</p> <p>CPA for NACE divisions 62 and 63, and groups 58.2, 63.1 and 63.9 (Computer services): Total, 58.21, 58.29, 58.29.1 + 58.29.2, 58.29.3 + 58.29.4, 58.29.5, 62.01, 62.02, 62.03, 62.09, 63.11, 63.12, 95.11, Resale (should include all resale (wholesale and retail) of software which is not developed by the enterprise as well as the resale of hardware which is not manufactured by the enterprise), Other products n.e.c.</p> <p>CPA for NACE group 69.1 (Legal services): Total, 69.10.11, 69.10.12, 69.10.13, 69.10.14, 69.10.15, 69.10.16, 69.10.17, 69.10.18, 69.10.19, Other products n.e.c.</p> <p>CPA for NACE group 69.2 (Accounting, bookkeeping and auditing activities; tax consultancy): Total, 69.20.1, 69.20.2, 69.20.21 + 22 + 23, 69.20.24, 69.20.29, 69.20.3, 69.20.4, Other products n.e.c.</p> <p>CPA for NACE group 70.2 (Management consultancy activities) and class 7330: Total, 70.21.1, 70.22.1, 70.22.11, 70.22.12, 70.22.13, 70.22.14, 70.22.15, 70.22.16, 70.22.17, 70.22.2, 70.22.3, Other products n.e.c.</p> <p>CPA for NACE class 71.11 (Architectural activities): Total, 71.11.1, 71.11.2, 71.11.21 + 22, 71.11.23, 71.11.24, 71.11.3, 71.11.4, Other products n.e.c.</p> <p>CPA for NACE class 71.12 (Engineering services and related technical consulting services): Total, 71.12.1, 71.12.11, 71.12.12, 71.12.13, 71.12.14, 71.12.15, 71.12.16, 71.12.17, 71.12.18, 71.12.19, 71.12.2, 71.12.3, Other products n.e.c.</p> <p>CPA for NACE group 71.2 (Technical testing and analysis): Total, 71.20.1, 71.20.11, 71.20.12, 71.20.13, 71.20.14, 71.20.19, Other products n.e.c.</p> <p>CPA for NACE group 73.1 (Advertising): Total, 73.11.1, 73.11.11, 73.11.12, 73.11.13, 73.11.19, 73.12.1, 73.12.11, 73.12.12, 73.12.13, 73.12.14, 73.12.19, Other products n.e.c.</p> <p>CPA for NACE group 73.2 (Market research and public opinion polling): Total, 73.20.1, 73.20.11, 73.20.12, 73.20.13, 73.20.14 + 19, 73.20.2, Other products n.e.c.</p> <p>CPA for NACE division 78 (Employment activities): Total, 78.10.1, 78.10.11, 78.10.12, 78.20.1, 78.20.11, 78.20.12, 78.20.13, 78.20.14, 78.20.15, 78.20.16, 78.20.19, 78.30.1, Other products n.e.c.</p> <p><b>For variable 250112 (Net turnover by residence of client)</b></p> <p>2. Breakdown by residence of client</p> <p>Total</p> <ul style="list-style-type: none"> <li>— Resident (as defined in ESA2010 paragraph 1.62),</li> <li>— Non-resident, <ul style="list-style-type: none"> <li>— intra-EU,</li> </ul> </li> </ul>

	— extra-EU.
Use of approximations and quality requirements	In cases where the source data used for compiling the data of the variable is available for the fiscal year for some statistical units and this data cannot be recalculated to cover the calendar year, the calendar year data may be approximated by data on the fiscal year for these statistical units.
Data transmission deadline	T + 18M
First reference period using the specifications of this table	2025 for NACE divisions 62, 63 and 78 and groups 58.2, 71.1, 71.2, 73.1 and 73.2 2026 for NACE groups 69.1, 69.2 and 70.2

**Table 24. Country-level business statistics on broad activity regroupings breakdown of net turnover of enterprises**

Variables	<p>250102. Net turnover from agriculture, forestry, fishing and industrial activities</p> <p>250103. Net turnover from industrial activities</p> <p>250104. Net turnover from industrial activities excluding construction</p> <p>250105. Net turnover from construction</p> <p>250106. Net turnover from service activities</p> <p>250107. Net turnover from trading activities of purchase and resale and from intermediary activities</p> <p>250108. Net turnover from building</p> <p>250109. Net turnover from civil engineering</p> <p>(1 %-rule as defined in Annex III.A.1 based on “net turnover” and “number of employees and self-employed persons” at NACE division level may be applied for all variables)</p>
Measurement unit	National currency (thousands)
Statistical population	<p>For variable 250102 (net turnover from agriculture, forestry, fishing and industrial activities): Market producers of NACE Section G.</p> <p>For variables 250104 (net turnover from industrial activities excluding construction), 250105 (net turnover from construction), 250108 (Net turnover from building) and 250109 (Net turnover from civil engineering): Market producers of NACE Section F.</p> <p>For variable 250103 (net turnover from industrial activities): Market producers of NACE Sections B to E.</p> <p>For variables 250106 (net turnover from service activities) and 250107 (Net turnover from trading activities of purchase and resale and from intermediary activities): Market producers of NACE Sections B to G.</p>
Breakdowns	<p>Breakdown by activity</p> <p><i>Activity breakdown:</i></p> <p>NACE sections and divisions</p>

Use of approximations and quality requirements	In cases where the source data used for compiling the data of the variable is available for the fiscal year for some statistical units and this data cannot be recalculated to cover the calendar year, the calendar year data may be approximated by data on the fiscal year for these statistical units.
Data transmission deadline	T + 18M
First reference period using the specifications of this table	2027 for NACE Rev. 2.1 division 47 2028 for all other activities'

(5) table 27 is replaced by the following:

**Table 27. Country-level business statistics on investments in tangible non-current assets by enterprises**

Variables	<p>260102. Gross investment in land 260103. Gross investment in the acquisition of existing buildings 260104. Gross investment in construction and improvement of buildings 260105. Gross investment in machinery and equipment</p> <p>(1 %-rule as defined in Annex III.A.1 based on “net turnover” and “number of employees and self-employed persons” at NACE division level may be applied for all variables except for variable 260105 (Gross investment in machinery and equipment))</p>
Measurement unit	National currency (thousands)
Statistical population	<p>For variable 260105 (gross investment in machinery and equipment): Market producers of NACE Sections B to O and Q to S and divisions T95 and T96.</p> <p>For variables 260102 (Gross investment in land), 260103 (Gross investment in the acquisition of existing buildings) and 260104 (Gross investment in construction and improvement of buildings): Market producers of NACE Sections B to G.</p>
Breakdowns	<p>Breakdown by activity:</p> <p>(CETO-flag as defined in Annex III.B may be applied )</p> <p><b>For variable 260105 (gross investment in machinery and equipment) (NACE Sections B to O and Q to S and divisions T95 and T96)</b></p> <ul style="list-style-type: none"> <li>— For NACE Sections B to K, M to O and Q to S: NACE sections, divisions, groups and classes;</li> <li>— For NACE Section L: NACE Section, divisions, groups 64.1, 64.2, 64.3, 64.9, 65.1, 65.2, 65.3 classes 64.11, 64.19, 65.11, 65.12, 65.20, 65.30;</li> <li>— For NACE divisions T95 and T96: NACE divisions, groups and classes;</li> <li>— Special aggregates as defined in Annex II.B: <ul style="list-style-type: none"> <li>— Industry, construction and services (except public administration, defence, compulsory social security, activities of membership organisations, activities of households as employers and extra-territorial organisations and bodies),</li> <li>— ICT total,</li> <li>— ICT manufacturing,</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>— ICT services,</li> <li>— High and medium-high technology manufacturing (optional),</li> <li>— High technology manufacturing,</li> <li>— Medium-high technology manufacturing,</li> <li>— Low and medium-low technology manufacturing (optional),</li> <li>— Medium-low technology manufacturing,</li> <li>— Low technology manufacturing,</li> <li>— Information sector,</li> <li>— Computer related services,</li> <li>— Total knowledge intensive services (optional),</li> <li>— Knowledge-intensive high technology services,</li> <li>— Knowledge intensive market services,</li> <li>— Knowledge intensive financial services,</li> <li>— Other knowledge intensive services (optional),</li> <li>— Knowledge intensive activities – Business industries,</li> <li>— Knowledge intensive activities (optional),</li> <li>— Tourism industries (total) (optional),</li> <li>— Tourism industries (mainly tourism) (optional),</li> <li>— Tourism industries (partially tourism) (optional),</li> <li>— Tourism industries – Transport (total) (optional),</li> <li>— Tourism industries – Land transport (optional),</li> <li>— Tourism industries – Water transport (optional),</li> <li>— Tourism industries – Accommodation (optional),</li> <li>— Tourism industries – Food and beverage (total) (optional),</li> <li>— Tourism industries – Car and other rental (total)(optional).</li> </ul> <p><b>For variables 260102 (Gross investment in land), 260103 (Gross investment in the acquisition of existing buildings and structures) and 260104 (Gross investment in construction and improvement of buildings) (NACE Sections B to G only):</b></p> <p>NACE sections and divisions.</p>
Use of approximations and quality requirements	<p>For activities of NACE 642, 643 and 653 which are economically not significant in terms of value added and number of employees and self-employed persons 0 values may be provided.</p> <p>In cases where the source data used for compiling the data of the variable is available for the fiscal year for some statistical units and this data cannot be recalculated to cover the calendar year, the calendar year data may be approximated by data on the fiscal year for these statistical units.</p>

Data transmission deadline	T + 18M
First reference period using the specifications of this table	2025'

(6) tables 29 to 33 are replaced by the following:

**Table 29. Regional business statistics on local units**

Variables	310101. Number of local units (optional for NACE Section L) 320101. Number of employees and self-employed persons in local units 320301. Wages and salaries in local units
Measurement unit	National currency for variable 320301 (Wages and salaries in local units); absolute figures for other variables
Statistical population	Local units of market producers of NACE Sections B to O and Q to S and divisions T95 and T96 (optional for NACE Section L for variable 310101 (Number of local units))
Breakdowns	Breakdown by region and activity  Data have to be provided as a combination of all breakdowns listed below:  <i>Regional breakdown:</i>  NUTS levels 0 to 2 <sup>(1)</sup>  <i>Activity breakdown:</i>  NACE sections and divisions
Use of approximations and quality requirements	In cases where the source data used for compiling the data of the variable is available for the fiscal year for some statistical units and this data cannot be recalculated to cover the calendar year, the calendar year data may be approximated by data on the fiscal year for these statistical units.
Data transmission deadline	T + 18M
First reference period using the specifications of this table	2025

<sup>(1)</sup> Regional data according to the NUTS classification applicable at the time when the transmission of the data is required by this Regulation; revisions of data regarding previous reference year should use the NUTS classification applicable at the time of their legal transmission deadline.

**Table 30. Regional business statistics on enterprises**

Variables	310102. Number of active enterprises 310201. Enterprise births 310202. Enterprise deaths 310203. Enterprise survivals (3-calendar year survival only) 310104. Number of high-growth enterprises 310103. Number of enterprises having at least one employee 310204. Enterprises having the first employee 310205. Enterprises having no employees anymore
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	<p>310206. Survivals of enterprises having at least one employee (only for enterprises having survived for three calendar years)</p> <p>320102. Number of employees and self-employed persons</p> <p>320103. Number of employees</p> <p>320201. Number of employees and self-employed persons in newly born enterprises</p> <p>320202. Number of employees in newly born enterprises</p> <p>320203. Number of employees and self-employed persons in enterprise deaths</p> <p>320204. Number of employees in enterprise deaths</p> <p>320205. Number of employees and self-employed persons in enterprises survivals (only for enterprises having survived for three calendar years)</p> <p>320206. Number of employees and self-employed persons in enterprises survivals, in the year of birth (only for enterprises having survived for three calendar years)</p> <p>320104. Number of employees and self-employed persons in enterprises having at least one employee</p> <p>320105. Number of employees enterprises having at least one employee</p> <p>320207. Number of employees and self-employed persons in enterprises having the first employee</p> <p>320208. Number of employees in enterprises having the first employee</p> <p>320209. Number of employees and self-employed persons in enterprises having no employees anymore</p> <p>320210. Number of employees in enterprises having no employees anymore</p> <p>320211. Number of employees and self-employed persons in survivals of enterprises having at least one employee (only for enterprises having survived for three calendar years)</p> <p>320212. Number of employees and self-employed persons in survivals of enterprises having at least one employee, in the year of birth (only for enterprises having survived for three calendar years)</p>
Measurement unit	Absolute figures
Statistical population	Market producers of NACE Sections B to O and Q to S and divisions T95 and T96
Breakdowns	<p>1. Breakdown by region and activity</p> <p>Data have to be provided as a combination of all breakdowns listed below:</p> <p><i>Regional breakdown:</i></p> <p>NUTS levels 0 to 3</p> <p><i>Activity breakdown:</i></p> <ul style="list-style-type: none"> <li>— Aggregates of NACE Sections: <ul style="list-style-type: none"> <li>— B + C + D + E, J + K, L + M, N + O, Q + R, S + T95 + T96</li> </ul> </li> <li>— NACE sections: <ul style="list-style-type: none"> <li>— F, G, H, I;</li> </ul> </li> <li>— Special aggregate as defined in Annex II: <ul style="list-style-type: none"> <li>— Industry, construction and services (except public administration, defence, compulsory social security, activities of membership organisations, activities of households as employers and extra-territorial organisations and bodies).</li> </ul> </li> </ul> <p>2. Breakdown by region and size class of number of employees</p>

	<p>Data have to be provided as a combination of all breakdowns listed below:</p> <p><i>Regional breakdown (for all variables except for variable 310104 (Number of high-growth enterprises)):</i></p> <p>NUTS levels 0 to 3</p> <p><i>Size class of employees breakdown:</i></p> <p>Total, 0 employees, 1-9 employees, 10 and more employees; size class 0 is not required for variables 310103 (Number of enterprises having at least one employee), 310204 (Enterprises having the first employee), 310205 (Enterprises having no employees anymore), 310206 (Survivals of enterprises having at least one employee (only for enterprises having survived for three calendar years)), 320104 (Number of employees and self-employed persons in enterprises having at least one employee), 320105 (Number of employees in enterprises having at least one employee), 320207 (Number of employees and self-employed persons in enterprises having the first employee), 320208 (Number of employees in enterprises having the first employee), 320209 (Number of employees and self-employed persons in enterprises having no employees anymore), 320210 (Number of employees in enterprises having no employees anymore), 320211 (Number of employees and self-employed persons in survivals of enterprises having at least one employee (only for enterprises having survived for three calendar years)) and 320212 (Number of employees and self-employed persons in survivals of enterprises having at least one employee, in the year of birth (only for enterprises having survived for three calendar years))</p>
Data transmission deadline	<p>Preliminary data: for variables 310202 (Enterprise deaths), 310205 (Enterprises having no employees anymore), 320203 (Number of employees and self-employed persons in enterprise deaths), 320204 (Number of employees in enterprise deaths), 320209 (Number of employees and self-employed persons in enterprises having no employees anymore) and 320210 (Number of employees in enterprises having no employees anymore): T + 22 M.</p> <p>Final and validated data: T + 22M except for variables 310202 (Enterprise deaths), 310205 (Enterprises having no employees anymore), 320203 (Number of employees and self-employed persons in enterprise deaths), 320204 (Number of employees in enterprise deaths), 320209 (Number of employees and self-employed persons in enterprises having no employees anymore) and 320210 (Number of employees in enterprises having no employees anymore): T + 34M.</p>
First reference period using the specifications of this table	2025

**Table 31. Regional business statistics on R & D expenditure**

Variables	330101. Intramural R & D expenditure
Measurement unit	National currency (thousands)
Statistical population	All R & D performing units classified in Sections A to V of NACE
Breakdowns	<p>Breakdown by region and sector of performance</p> <p>Data have to be provided as a combination of all breakdowns listed below:</p> <p><i>Regional breakdown:</i></p> <p>NUTS levels 1 and 2</p>



	<i>Sector of performance breakdown:</i> <ul style="list-style-type: none"> <li>— Total over all sectors listed below</li> <li>— business enterprise sector</li> <li>— higher education sector</li> <li>— government sector</li> <li>— private non-profit sector</li> </ul>
Data transmission deadline	All breakdowns: Every odd-numbered year final and validated data at T + 18M
First reference period using the specifications of this table	2025

**Table 32. Regional business statistics on employment in R & D**

Variables	330201. R & D personnel 330202. Researchers
Measurement unit	Absolute figures
Statistical population	All R & D performing units classified in Sections A to V of NACE
Breakdowns	<p>1. Breakdown by region and sector of performance</p> <p><b>Data to be provided for head count and full-time equivalent units</b></p> <p>Data have to be provided as a combination of all breakdowns listed below:</p> <p><i>Regional breakdown:</i></p> <p>NUTS levels 1 and 2</p> <p><i>Sector of performance breakdown:</i></p> <ul style="list-style-type: none"> <li>— Total over all sectors listed below</li> <li>— business enterprise sector</li> <li>— higher education sector</li> <li>— government sector</li> <li>— private non-profit sector</li> </ul> <p>2. Breakdown by region, sector of performance and gender (optional)</p> <p><b>For variable 330201 (R &amp; D personnel) data to be provided in head count unit. For variable 330202 (Researchers) data to be provided in head count and in full-time equivalent units</b></p> <p>Data have to be provided as a combination of all breakdowns listed below:</p> <p><i>Regional breakdown:</i></p> <p>NUTS levels 1 and 2</p> <p><i>Sector of performance breakdown:</i></p> <p>Same as breakdown 1</p>

	<i>Gender breakdown:</i> — Total, — Female.
Data transmission deadline	All breakdowns: Every odd-numbered year final and validated data at T + 18M
First reference period using the specifications of this table	2025

**Table 33. Statistics on international activities – control by institutional units of the reporting country on enterprises abroad**

Variables	410101. Number of enterprises abroad ultimately controlled by institutional units of the reporting country 420101. Number of employees and self-employed persons in enterprises abroad ultimately controlled by institutional units of the reporting country 420201. Employee benefits expense in enterprises abroad ultimately controlled by institutional units of the reporting country (1 % rule as defined in Annex III.A.1 based on net turnover or number of employees and self-employed persons at relevant NACE A*38 level aggregates for NACE Sections B to O and Q to T may be applied) 430101. Gross investment in tangible non-current assets of enterprises abroad ultimately controlled by institutional units of the reporting country (1 % rule as defined in Annex III.A.1 based on net turnover or number of employees and self-employed persons at relevant NACE A*38 level aggregates for NACE Sections B to O and Q to T may be applied) 440101. Net turnover of enterprises abroad ultimately controlled by institutional units of the reporting country
Measurement unit	For variables 410101 (Number of enterprises abroad ultimately controlled by institutional units of the reporting country) and 420101 (Number of employees and self-employed persons in enterprises abroad ultimately controlled by institutional units of the reporting country): absolute value.  For other variables national currency (thousands)
Statistical population	For all variables: Market producers of NACE Sections B to O and Q to T abroad (should cover the foreign affiliates of all ultimate controlling institutional units of the reporting country)
Breakdowns	Data shall be provided with the detail by country of residence and by activity of the enterprise abroad.  1. Breakdown by activity and geographical breakdown  Data have to be provided as a combination of all breakdowns listed below:  <i>Activity breakdown:</i> — NACE sections; — Aggregates of NACE divisions: — C10 + C11 + C12, C13 + C14 + C15, C16 + C17 + C18, C22 + C23, C24 + C25, C29 + C30, C31 + C32, H52 + H53, J59 + J60, K62 + K63, N69 + N70 + N71, N73 + N74 + N75, O78 + O79 + O80 + O81 + O82, R87 + R88;

	<ul style="list-style-type: none"> <li>— NACE divisions: <ul style="list-style-type: none"> <li>— C19, C20, C21, C26, C27, C28, C33, H49, H50, H51, J58, K61, N72, O77, R86</li> </ul> </li> <li>— Special aggregates as defined in Annex II.B: <ul style="list-style-type: none"> <li>— Industry, construction and services (except public administration, defence, compulsory social security, activities of households as employers and extra-territorial organisations and bodies),</li> <li>— Services (except public administration, defence, compulsory social security, activities of households as employers and extra-territorial organisations and bodies).</li> </ul> </li> </ul> <p><i>Geographical breakdown:</i></p> <p>Geo level 2 as defined in Implementing Regulation (EU) 2020/1470</p> <p>2. Geographical breakdown</p> <p>Geo level 3 as defined in Implementing Regulation (EU) 2020/1470</p>
Use of approximations and quality requirements	<p>For division L64 the value of variable 440101 (Net turnover) can be approximated by the Value of output as defined in Annex IV.</p> <p>For activities of NACE 642, 643 and 653 included in the data and which are economically not significant in terms of value added and number of employees and self-employed persons 0 values may be assumed except for variables 410101 (Number of enterprises abroad ultimately controlled by institutional units of the reporting country) and 420101 (Number of employees and self-employed persons in enterprises abroad ultimately controlled by institutional units of the reporting country).</p> <p>Additional approximations for activities of NACE Section L may be agreed between the Commission (Eurostat) and the Member States taking into account the country conditions.</p> <p>In cases where the data of the fiscal year cannot be recalculated to cover the calendar year, the calendar year data may be approximated by data on the fiscal year.</p>
Data transmission deadline	T + 20M
First reference period using the specifications of this table	2025*

ANNEX II

‘ANNEX II

Main Industrial Groupings (MIGs) and special aggregates

The MIGs and special aggregates included in the activity breakdowns in the tables included in Part B of Annex I to this Regulation have to be calculated in the following way.

A. MAIN INDUSTRIAL GROUPINGS (MIGS)

1. The definition of main industrial groupings

The allocation of NACE groups and divisions to the Main Industrial Groupings (MIGs) is defined in the following table.

For the variables 130101, 130102 and 130103, the allocation of CPA groups to MIGs approximations can be derived based on the allocation of NACE groups.

ALLOCATION OF NACE HEADINGS TO CATEGORIES OF AGGREGATE CLASSIFICATION

NACE description	Aggregate classification
07 Mining of metal ores	Intermediate goods
08 Other mining and quarrying	Intermediate goods
09 Mining support service activities	Intermediate goods
10.6 Manufacture of grain mill products, starches and starch products	Intermediate goods
10.9 Manufacture of prepared animal feeds	Intermediate goods
13.1 Preparation and spinning of textile fibres	Intermediate goods
13.2 Weaving of textiles	Intermediate goods
13.3 Finishing of textiles	Intermediate goods
16 Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	Intermediate goods
17 Manufacture of paper and paper products	Intermediate goods
20.1 Manufacture of basic chemicals, fertilisers and nitrogen compounds, plastics and synthetic rubber in primary forms	Intermediate goods
20.2 Manufacture of pesticides, disinfectants and other agrochemical products	Intermediate goods
20.3 Manufacture of paints, varnishes and similar coatings, printing ink and mastics	Intermediate goods
20.5 Manufacture of other chemical products	Intermediate goods
20.6 Manufacture of man-made fibres	Intermediate goods
22 Manufacture of rubber and plastic products	Intermediate goods
23 Manufacture of other non-metallic mineral products	Intermediate goods
24 Manufacture of basic metals	Intermediate goods
25.4 Forging and shaping metal and powder metallurgy	Intermediate goods
25.5 Treatment and coating of metals; machining	Intermediate goods
25.6 Manufacture of cutlery, tools and general hardware	Intermediate goods
25.9 Manufacture of other fabricated metal products	Intermediate goods

26.1 Manufacture of electronic components and boards	Intermediate goods
27.1 Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus	Intermediate goods
27.2 Manufacture of batteries and accumulators	Intermediate goods
27.3 Manufacture of wiring and wiring devices	Intermediate goods
27.4 Manufacture of lighting equipment	Intermediate goods
27.9 Manufacture of other electrical equipment	Intermediate goods
05 Mining of coal and lignite	Energy
06 Extraction of crude petroleum and natural gas	Energy
19 Manufacture of coke and refined petroleum products	Energy
35 Electricity, gas, steam and air conditioning supply	Energy
36 Water collection, treatment and supply	Energy
25.1 Manufacture of structural metal products	Capital goods
25.2 Manufacture of tanks, reservoirs and containers of metal	Capital goods
25.3 Manufacture of weapons and ammunition	Capital goods
26.2 Manufacture of computers and peripheral equipment	Capital goods
26.3 Manufacture of communication equipment	Capital goods
26.5 Manufacture of measuring testing instruments, clocks and watches	Capital goods
26.6 Manufacture of irradiation, electromedical and electrotherapeutic equipment	Capital goods
28 Manufacture of machinery and equipment n.e.c.	Capital goods
29 Manufacture of motor vehicles, trailers and semi-trailers	Capital goods
30.1 Building of ships and boats	Capital goods
30.2 Manufacture of railway locomotives and rolling stock	Capital goods
30.3 Manufacture of air and spacecraft and related machinery	Capital goods
30.4 Manufacture of military fighting vehicles	Capital goods
32.5 Manufacture of medical and dental instruments and supplies	Capital goods
33 Repair, maintenance and installation of machinery and equipment	Capital goods
26.4 Manufacture of consumer electronics	Consumer durables
26.7 Manufacture of optical instruments, magnetic and optical media and photographic equipment	Consumer durables
27.5 Manufacture of domestic appliances	Consumer durables
30.9 Manufacture of transport equipment n.e.c.	Consumer durables
31 Manufacture of furniture	Consumer durables
32.1 Manufacture of jewellery, bijouterie and related articles	Consumer durables
32.2 Manufacture of musical instruments	Consumer durables
10.1 Processing and preserving of meat and production of meat products	Consumer non-durables

10.2 Processing and preserving of fish, crustaceans and molluscs	Consumer non-durables
10.3 Processing and preserving of fruit and vegetables	Consumer non-durables
10.4 Manufacture of vegetable and animal oils and fats	Consumer non-durables
10.5 Manufacture of dairy products and edible ice	Consumer non-durables
10.7 Manufacture of bakery and farinaceous products	Consumer non-durables
10.8 Manufacture of other food products	Consumer non-durables
11 Manufacture of beverages	Consumer non-durables
12 Manufacture of tobacco products	Consumer non-durables
13.9 Manufacture of other textiles	Consumer non-durables
14 Manufacture of wearing apparel	Consumer non-durables
15 Manufacture of leather and related products of other materials	Consumer non-durables
18 Printing and reproduction of recorded media	Consumer non-durables
20.4 Manufacture of washing, cleaning and polishing preparations	Consumer non-durables
21 Manufacture of basic pharmaceutical products and pharmaceutical preparations	Consumer non-durables
32.3 Manufacture of sports goods	Consumer non-durables
32.4 Manufacture of games and toys	Consumer non-durables
32.9 Manufacturing n.e.c.	Consumer non-durables

## 2. Non-availability of data on NACE group level

Member States that do not calculate the statistical data covered by Regulation (EU) 2019/2152 to the level of detail of NACE groups may calculate national weights for the groups within a division in order to do the split-up of the division-based data into groups.

Member States that apply the allocation to Main Industrial Groupings (MIGs) in part or in total on the basis of NACE divisions shall inform Eurostat on the weights used for the split-up into NACE groups.

### B. SPECIAL AGGREGATES OF NACE CODES

Special aggregate	NACE positions
Industry, construction and services (except public administration, defence, compulsory social security, activities of households as employers and extra-territorial organisations and bodies)	B + C + D + E + F + G + H + I + J + K + L + M + N + O + Q + R + S + T
Industry, construction and services (except public administration, defence, compulsory social security, activities of membership organisations, activities of households as employers and extra-territorial organisations and bodies)	B + C + D + E + F + G + H + I + J + K + L + M + N + O + Q + R + S + 95 + 96
Business economy	B + C + D + E + F + G + H + I + J + K + L + M + N + O + 95
Non-financial business economy	B + C + D + E + F + G + H + I + J + K + M + N + O + 95

Industry and construction	$B + C + D + E + F$
Industry	$B + C + D + E$
ICT total	$C261 + C262 + C263 + C264 + G465 + J582 + K61 + K62 + K631 + T951 = \text{ICT manufacturing} + \text{ICT services}$
ICT manufacturing	$C261 + C262 + C263 + C264$
ICT services	$G465 + J582 + K61 + K62 + K631 + T951$
Information sector	$J581 + J591 + J592 + J60$
Computer related services	$J582 + K62 + K631$
High and medium-high technology manufacturing	$C20 + C21 + C253 + C26 + C27 + C28 + C29 + C30 - C301 + C325$
High technology manufacturing	$C21 + C26 + C303$
Medium-high technology manufacturing	$C20 + C253 + C27 + C28 + C29 + C30 - C301 - C303 + C325$
Low and medium-low technology manufacturing	$C10 + C11 + C12 + C13 + C14 + C15 + C16 + C17 + C18 + C19 + C22 + C23 + C24 + C25 - C253 + C301 + C31 + C32 - C325 + C33$
Medium-low technology manufacturing	$C182 + C19 + C22 + C23 + C24 + C25 - C253 + C301 + C33$
Low technology manufacturing	$C10 + C11 + C12 + C13 + C14 + C15 + C16 + C17 + C18 - C182 + C31 + C32 - C325$
Services	$G + H + I + J + K + L + M + N + O + P + Q + R + S + T + U + V$
Services (except public administration, defence, compulsory social security, activities of households as employers and extra-territorial organisations and bodies)	$G + H + I + J + K + L + M + N + O + Q + R + S + T$
Services (except public administration, defence, compulsory social security, activities of membership organisations, households as employers and extra-territorial organisations and bodies)	$G + H + I + J + K + L + M + N + O + Q + R + S + 95 + 96$
Total knowledge intensive services	$H50 + H51 + J58 + J59 + J60 + K61 + K62 + K63 + L64 + L65 + L66 + N69 + N70 + N71 + N72 + N73 + N74 + N75 + O78 + O80 + P84 + Q85 + R86 + R87 + R88 + S90 + S91 + S92 + S93$
Knowledge-intensive high technology services	$J59 + J60 + K61 + K62 + K63 + N72$
Knowledge intensive market services	$H50 + H51 + N69 + N70 + N71 + N73 + N74 + O78 + O80$
Knowledge intensive financial services	$L64 + L65 + L66$
Other Knowledge intensive services	$J58 + O75 + P84 + Q85 + R86 + R87 + R88 + S90 + S91 + S92 + S93$
Knowledge intensive activities – Business industries	$B09 + C19 + C21 + C26 + H51 + J58 + J59 + J60 + K61 + K62 + K63 + L64 + L65 + L66 + N69 + N70 + N71 + N72 + N73 + N74 + N75 + O78 + O79 + S90$
Knowledge intensive activities	$B09 + C19 + C21 + C26 + H51 + J58 + J59 + J60 + K61 + K62 + K63 + L64 + L65 + L66 + N69 + N70 + N71 + N72 + N73 + N74 + N75 + O78 + O79 + P84 + Q85 + Q86 + S90 + S91 + T94 + V99$

Tourism industries (total)	H491 + H493 + H501 + H503 + H511 + H5232 + I551 + I552 + I553 + I554 + I561 + I563 + I564 + O771 + O7721 + O7751 + O79
Tourism industries (mainly tourism)	H511 + I551 + I552 + I553 + I554 + O791
Tourism industries (partially tourism)	H491 + H493 + H501 + H503 + H5232 + I561 + I563 + I564 + O771 + O7721 + O7751 + O799
Tourism industries – Transport (total)	H491 + H493 + H501 + H503 + H511 + H5232
Tourism industries – Land transport	H491 + H493 + H5232
Tourism industries – Water transport	H501 + H503
Tourism industries – Accommodation	I551 + I552 + I553 + I554
Tourism industries – Food and beverage (total)	I561 + I563 + I564
Tourism industries – Car and other rental (total)	O771 + O7721 + O7751
Cultural and creative sectors – total	C18 + C3212 + C322 + G4761 + G4762 + G4769 + J5811 + J5812 + J5813 + J5821 + J59 + J60 + N7111 + N741 + N742 + N743 + Q8552 + S90 + S91
Cultural and creative sectors – services	J5811 + J5812 + J5813 + J5821 + J59 + J60 + N7111 + N741 + N742 + N743 + Q8552 + S90 + S91
Activities other than industry and trade	A + F + H + I + J + K + L + M + N + O + P + Q + R + S + T + U + V

C. SPECIAL AGGREGATES OF CPA CODES

Special aggregate	CPA codes
Other CPA products	CPA 41 to 99'



## ANNEX III

Annex III to Implementing Regulation (EU) 2020/1197 is amended as follows:

(1) in Part A, section 2 is replaced by the following:

**‘2. Rules for grouping countries into small, medium and large countries**

Based on the size of a Member State, some statistics for variables as specified in Annex I need not be provided at all or with a lower periodicity or with a later data transmission deadline for *small and medium countries* as per the following method:

1. the variable to be used for grouping of Member States into size classes is the value added;
2. two thresholds – set at 1 % respectively at 4 % – are to be used to distinguish between small, medium and large Member States;
3. the overall grouping of the Member States is to be done on the basis of their share in the EU value added of NACE Sections B to O (excluding Section L);

safeguard clause: if a Member State's share in the EU value added in one of the following NACE sections or defined aggregates corresponds to that of a lower size category (lower than the size category resulting from the overall grouping), the data requirements for that Member State shall correspond to those of the lower size category for the Section (or Sections) in question. This may apply to NACE Sections C (“Manufacturing”), F (“Construction”), Section G (“Trade”), and to the aggregate of Sections H to O (excl. L, “Services”);

4. the grouping of Member States is made on the basis of the data for the base year and is then applicable for 5 consecutive years.’;

(2) in Part B, points 3 and 4 are replaced by the following:

‘3. The overall grouping of Member States is to be done on the basis of their share in the EU value added of NACE Sections B to S and Divisions 95 and 96 (excluding Section P) except for:

- Variables 251001 (Sold production), 251002 (Production under sub-contracted operations) and 251003 (Actual production) where the grouping is to be done on the basis of their share in the EU sold production of CPA divisions (05 to 33) under the scope of the PRODCOM list;
- Variables 460101 (imports and acquisition of services), 460201 (exports and provision of services), 240401 (Statistical value of imports by enterprises) and 251101 (Statistical value of exports by enterprises), where the grouping is to be done on the basis of their share in the EU total services trade volume (exports plus imports of services, traded between residents and non-residents – expressed as the sum of variables 240401 (Statistical value of imports by enterprises) and 251101 (Statistical value of exports by enterprises))

4. The number of statistics that can be marked with a CETO flag for variables as laid down in Annex I to this Regulation:

- (a) for small countries: all data at NACE class level and no more than 25 % of the data at NACE group level for the activity breakdown; all data at NACE group level except for the total overall size classes for the combined activity and size class breakdowns; no more than 20 % of the data at individual PRODCOM heading level;

- (b) for medium countries: no more than 25 % of data at NACE class level for the activity breakdown, no more than 25 % of data at NACE group level except for the total overall size classes for the combined activity and size class breakdowns for the size class breakdown at NACE group level; no more than 15 % of data for individual PRODCOM headings. In addition, if, in any of those Member States, the share of a NACE class or of a size class of NACE group is less than 0,1 % of the business economy of the Member State concerned or less than 0,1 % of the total over all individual PRODCOM headings, those data may additionally be sent as CETO-flagged.'
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## ANNEX IV

In Annex IV to Implementing Regulation (EU) 2020/1197, section F of Part II 'Variables' is amended as follows:

- (1) point 3) 'Variable 140301: Net Turnover' is replaced by the following:

**'3) Variable 140301: Net Turnover**

For all activities except for NACE 64, 65 and some activities of NACE 66, net turnover consists of all income arising during the reference period in the course of ordinary activities of the statistical unit, and is presented net of all price reductions, discounts and rebates granted by it.

Income is defined as increases in economic benefits during the reference period in the form of inflows or enhancements of assets or decreases of liabilities that result in increases in equity, other than those relating to contributions from equity participants.

The inflows referred to are arising from contracts with customers and are realised through the satisfaction by the statistical unit of performance obligations as stipulated in said contracts. Usually, a performance obligation is represented by the sale (transfer) of goods or the rendering of services; however, the gross inflows can also contain revenues obtained as a yield on the use by others of the statistical unit's assets.

Excluded from net turnover are:

- all taxes, duties or levies linked directly to revenue;
- any amounts collected on behalf of any principal, if the statistical unit is acting as an agent in its relationship with said principal;
- all income not arising in the course of ordinary activities of the statistical unit. Usually, these types of income are classified as "Other (operating) income", "Financial income", "Extra-ordinary income" or under a similar heading, depending on the respective set of generally accepted accounting standards used to prepare the financial statements.

Infra-annual statistics may not be able to take into account aspects such as annual price reductions, subsidies, rebates and discounts.

For the activities of NACE L6411, L6419 and L649, net turnover is defined as the value of output minus subsidies or government grants.

For the activities of NACE L642 and L643 net turnover can be approximated by the total operating costs, if net turnover is not available in the financial statements.

For the activities of NACE L6511, L6512 and L652 net turnover is defined as Gross premiums earned.

For the activities of NACE L653 the net turnover is defined as total pension contributions

For activities of NACE L66 for which net turnover is not available in the financial statements, net turnover is defined as the value of output minus subsidies or government grants. For activities of NACE L66 for which net turnover is available in the financial statements, the standard definition of net turnover applies.;

- (2) points 13) 'Variable 250106: Net turnover from service activities' and 14) 'Variable 250107: Net turnover from trading activities of purchase and resale and from intermediary activities' are replaced by the following:

**'13) Variable 250106: Net turnover from service activities**

Revenue from all services rendered (banking and insurance services, business and personal services).

This variable encompasses net turnover from service activities resulting from a principal or secondary activity; some service activities may be performed by industrial units. Those activities are classified to NACE Sections H to O and Q to T.

14) **Variable 250107: Net turnover from trading activities of purchase and resale and from intermediary activities**

The part of net turnover derived from the trading activities of purchase and resale of the unit and the intermediary activity of the unit. This corresponds to the sales of goods purchased by the unit in its own name and for its own account and resold in the same condition in which they were purchased, or after such labelling, packaging and wrapping as is usually practised in distributive trade enterprises as well as any commissions on purchases and sales made in the name and on behalf of third parties, and similar activities.

Resales may be broken down into:

- resales to other traders, professional users, etc. (wholesale sales);
- resales to households or small-scale users (retail sales).

Those activities are classified in NACE Section G.;

- (3) point 22) 'Variable 250301: Value of output' is replaced by the following:

'22) **Variable 250301: Value of output**

Value of output represents the value of the total output of the statistical unit, generated during the reference period.

For all activities except for activities of NACE 64, 65 and 66 it is the sum of:

- + Net turnover,
- ± Change in stock of finished goods and work in progress,
- ± Change in stock of goods for resale,
- + Income from product- or turnover-related subsidies and
- + Capitalised output
- Purchases of goods and services purchased for resale.

Income from product- or turnover-related subsidies is any income originating from government assistance granted to and recognised as such by the statistical unit during the reference period.

Capitalised output is the total increase of all self-generated long-term assets, recognised as such by the statistical unit during the reference period.

For the activities of NACE L6411, the value of output is defined as other administrative expenses than staff costs plus fees and commission expenses plus staff costs plus depreciation of tangible and intangible fixed assets.

For the activities of NACE L6419 and L649, the value of output is defined as interest receivable and similar income minus 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 Income from product or turnover related subsidies. For some activities of L6499, the value of output is net turnover plus subsidies or government grants or can be approximated by the total operating costs, if net turnover is not available the financial statements.

For the activities of NACE L642 and L643, the value of output is net turnover plus subsidies or government grants or can be approximated by the total operating cost, if net turnover is not available in the financial statements.

For the activities of NACE L6511, the value of output is defined as Gross premiums earned plus Investment income minus Income from participating interest minus value re-adjustments on investments plus Investment income of reinsurers on their share of the gross technical provisions of the enterprise plus Unrealised gains on investments plus Other technical income, net of reinsurance minus Claims paid plus/minus Change in the provision for claims

(increase needs to be subtracted, decrease needs to be added) plus/minus Changes in other technical provisions net of reinsurance (costs need to be subtracted, income should be added) plus/minus (If available) Changes in other technical provisions, reinsurers' share (costs needs to be subtracted, income needs to be added) plus/minus (If available) Change in fund for future appropriations (costs should be subtracted, income should be added) minus Bonuses and rebates, net of reinsurance minus losses on the realisation of investments minus unrealised loss on investments plus other income.

For the activities of NACE L6512 and L652, the value of output is defined as Gross premiums earned plus Investment income minus Income from participating interests minus Value re-adjustments on investments plus Investment income of reinsurers on their share of the gross technical provisions of the enterprise plus Other technical income, net of reinsurance plus Other income minus Claims paid plus/minus Change in the provision for claims (increase needs to be subtracted, decrease needs to be added) minus Losses on the realisation on investments minus Bonuses and rebates, net amount plus/minus Change in the equalisation provision (costs should be subtracted, income need to be added) plus/minus Changes in other technical provisions, not shown under other headings (costs should be subtracted, income should be added).

For the activities of NACE L653, the value of output is defined as net turnover minus insurance premiums payable plus investment income plus other income plus insurance claims receivable minus total expenditure on pensions minus net change in technical provisions (increases in technical provisions are to be subtracted from value of output and decreases added). Alternatively, the value of output can be calculated as sum of costs.

For activities of NACE L66 for which net turnover is not available in the financial statements, the value of output is defined as interest receivable and similar income minus 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 income from product or turnover related subsidies.

For the activities of NACE L66 for which net turnover is available in the financial statements, the value of output is defined as net turnover plus capitalised output plus income from product or turnover related subsidies.'.

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## ANNEX V

## ‘ANNEX

**Technical specifications of data requirements for the topic “Global Value Chains” (GVC)**

Scope (GVC topic details)	Variable
(i) Business functions	(1) Number of employees and self-employed persons
(ii) Global Value Chains	(2) Number of enterprises purchasing goods from abroad
	(3) Number of enterprises supplying goods abroad
	(4) Number of enterprises purchasing services from abroad
	(5) Number of enterprises supplying services abroad
(iii) International sourcing	(6) Number of enterprises carrying out international sourcing
	(7) Number of jobs created in the enterprise as a result of international sourcing
	(8) Number of jobs lost (or relocated abroad) as a result of international sourcing
	(9) Number of enterprises having carried out or considered carrying out international sourcing
(iv) Events impacting GVC arrangements	(10) Number of active enterprises

The variables (2), (3), (4) and (5) refer only to enterprises that report a value higher than EUR 100 000 for at least one type of purchased goods or services from abroad (variables (2) and (4)) or supplied goods or services abroad (variables (3) and (5)), in the final year of the reference period. The data should not be collected for those enterprises for which the aforementioned value is less than EUR 100 000 for the corresponding variable.

Measurement unit	Absolute value
Statistical population	For all variables: Market producers of NACE Sections B to O with number of employees and self-employed persons greater than or equal to 50, in the last year of the reference period.
Breakdowns	<p><b>Variable (1) Number of employees and self-employed persons:</b></p> <p>Data have to be provided as a combination of all breakdowns listed below.</p> <p>1. <i>Breakdown by activity:</i></p> <ul style="list-style-type: none"> <li>— Aggregates of NACE sections:</li> <li>— Total: B + C + D + E + F + G + H + I + J + K + L + M + N + O (Industry, construction and business services)</li> <li>— B + C + D + E + F (Industry and construction)</li> <li>— G + H + I + J + K + L + M + N + O (Business services)</li> </ul> <p>2. <i>Breakdown by business function:</i></p> <ul style="list-style-type: none"> <li>— Total – Any business function</li> <li>— Core business functions</li> </ul>

	<ul style="list-style-type: none"> <li>— Support business functions</li> <li>— Production of goods</li> <li>— Transport, logistics and storage</li> <li>— Marketing, sales, and after-sales service</li> <li>— Information technology</li> <li>— Management and administration</li> <li>— Engineering and related technical services</li> <li>— Research and development</li> <li>— Other business functions</li> </ul>
	<p>3. <i>Breakdown by size class of number of employees and self-employed persons:</i></p> <p>To be provided only for: Total: B + C + D + E + F + G + H + I + J + K + L + M + N + O (Industry, construction and business services), and only for: Total – Any business function, Core business functions and Support business functions.</p> <ul style="list-style-type: none"> <li>— Total – 50 and more employees and self-employed persons</li> <li>— Medium-sized enterprises – 50-249 employees and self-employed persons</li> <li>— Large enterprises – 250 and more employees and self-employed persons</li> </ul> <p><b>Variable (2) Number of enterprises purchasing goods from abroad:</b></p> <p>Data have to be provided as a combination of all breakdowns listed below.</p> <p>1. <i>Breakdown by activity</i></p> <ul style="list-style-type: none"> <li>— Same as for variable (1)</li> </ul> <p>2. <i>Breakdown by type of goods purchased</i></p> <ul style="list-style-type: none"> <li>— Raw materials that are used in your own production process</li> <li>— Components that form part of your own product</li> <li>— Machinery and other technical equipment used by your own company</li> <li>— Goods designed by your own company for resale on domestic or foreign markets</li> <li>— Goods designed by another company for resale on domestic or foreign markets</li> <li>— Other goods</li> <li>— Total</li> </ul> <p>3. <i>Breakdown by geographical area</i></p> <ul style="list-style-type: none"> <li>— Member States</li> <li>— European countries other than Member States</li> <li>— Non-European countries</li> <li>— Extra-EU (countries other than Member States)</li> </ul>

	<ul style="list-style-type: none"> <li>— Total</li> </ul>
	<p><b>Variable (3) Number of enterprises supplying goods abroad:</b></p> <p>Data have to be provided as a combination of all breakdowns listed below.</p> <ol style="list-style-type: none"> <li>1. <i>Breakdown by activity</i> <ul style="list-style-type: none"> <li>— Same as for variable (1)</li> </ul> </li> <li>2. <i>Breakdown by type of goods supplied</i> <ul style="list-style-type: none"> <li>— Raw materials that are used by your customers abroad in their own production process</li> <li>— Components that are used by your customers abroad as part of their own product</li> <li>— Machinery and other technical equipment used by your customers abroad</li> <li>— Final goods designed by your own company for resale</li> <li>— Final goods designed by another company for resale</li> <li>— Other goods</li> <li>— Total</li> </ul> </li> <li>3. <i>Breakdown by geographical area</i> <ul style="list-style-type: none"> <li>— Same as for variable (2)</li> </ul> </li> </ol> <p><b>Variable (4) Number of enterprises purchasing services from abroad and variable (5) Number of enterprises supplying services abroad:</b></p> <p>Data have to be provided as a combination of all breakdowns listed below.</p> <ol style="list-style-type: none"> <li>1. <i>Breakdown by activity</i> <ul style="list-style-type: none"> <li>— Same as for variable (1)</li> </ul> </li> <li>2. <i>Breakdown by type of services</i> <ul style="list-style-type: none"> <li>— Transport, logistics and storage</li> <li>— Marketing, sales, and after-sales</li> <li>— Information technology services</li> <li>— Management and administration</li> <li>— Engineering and related technical services</li> <li>— Research and development</li> <li>— Other types of services</li> <li>— Total</li> </ul> </li> <li>3. <i>Breakdown by geographical area</i> <ul style="list-style-type: none"> <li>— Same as for variable (2)</li> </ul> </li> </ol>



**Variable (6) Number of enterprises carrying out international sourcing:****A. Breakdown by activity and size class:**

Data have to be provided as a combination of all breakdowns listed below.

**1. Breakdown by activity**

— Same as for variable (1)

To be provided for total size-class only (Total - 50 and more employees and self-employed persons):

— NACE sections: B, C, D, E, F, G, H, I, J, K, L, M, N, O

**2. Breakdown by size class of number of employees and self-employed persons**

— Same as for variable (1)

**B. Breakdown by business function and kind of business partner:**

Data have to be provided as a combination of all breakdowns listed below.

**1. Breakdown by business function**

— Same as for variable (1)

**2. Breakdown by kind of business partner**

— Total - Any business partner

— Outsourcing - Business partner outside the own enterprise group

— Insourcing - Business partner within the own enterprise group

**C. Breakdown by business function and geographical area:**

Data have to be provided as a combination of all breakdowns listed below.

**1. Breakdown by business function**

— Same as for variable (1)

**2. Breakdown by geographical area**

— Member States

— Extra-EU (countries other than Member States)

— UK

— European countries other than Member States

— China

— India

— Other Asian countries and Oceania

— USA and Canada

— Central and South America

— Africa

	<p>— Total</p> <p><b>Variable (7) number of jobs created in the enterprise as a result of international sourcing:</b></p> <p>A. Breakdown by activity</p> <p>— Same as for variable (1)</p> <p>B. Breakdown by business function</p> <p>— Same as for variable (1)</p> <p>C. Breakdown by high-skill job status</p> <p>— Total</p> <p>— High-skilled jobs</p> <p>— Not high-skilled jobs</p> <p><b>Variable (8) number of jobs lost (or relocated abroad) as a result of international sourcing:</b></p> <p>A. Breakdown by activity</p> <p>— Same as for variable (1)</p> <p>B. Breakdown by business function</p> <p>— Same as for variable (1)</p> <p>C. Breakdown by high-skill job status</p> <p>— Same as for variable (7)</p> <p><b>Variable (9) Number of enterprises having carried out or considered carrying out international sourcing:</b></p> <p>A. Breakdown by international sourcing motivation and importance factors: Data have to be provided as a combination of all breakdowns listed below.</p> <p>1. <i>Breakdown by international sourcing motivation</i></p> <p>— Reduction of labour costs</p> <p>— Reduction of costs other than labour costs</p> <p>— Access to new markets</p> <p>— Lack of qualified labour in the resident country</p> <p>— Access to specialised knowledge/technologies</p> <p>— Improved quality or introduction of new products</p> <p>— Focus on core business</p> <p>— Reduced delivery times</p> <p>— Strategic decisions taken by the group head</p> <p>— Favourable regulation abroad affecting the enterprise, for example, less environmental regulation, favourable tax regime</p> <p>— Factors taking into account recent events and other topical factors (maximum three items).</p>
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	<p>2. <i>Breakdown by importance of factors</i></p> <ul style="list-style-type: none"> <li>— Very important</li> <li>— Moderately important</li> <li>— Not important</li> <li>— Not applicable/Do not know</li> </ul> <p>B. Breakdown by international sourcing barriers and importance factors: Data have to be provided as a combination of all breakdowns listed below.</p> <p>1. <i>Breakdown by international sourcing barriers</i></p> <ul style="list-style-type: none"> <li>— Legal or administrative barriers</li> <li>— Taxation issues</li> <li>— Tariffs and trade barriers</li> <li>— Access to finance or other financial constraints</li> <li>— Linguistic or cultural barriers</li> <li>— Proximity to existing clients in [resident country] needed</li> <li>— Difficulties in identifying potential/suitable providers abroad</li> <li>— Uncertainty of the quality of the products/services to be supplied abroad</li> <li>— Lack of qualified labour abroad</li> <li>— Concerns of the employees (including the trade unions)</li> <li>— Overall concerns of the sourcing operation exceeding expected benefits</li> <li>— Barriers and factors taking into account recent events and other topical barriers and factors (maximum three items).</li> </ul> <p>2. <i>Breakdown by importance of factors</i></p> <ul style="list-style-type: none"> <li>— Same as for variable (9), breakdown (A)</li> </ul> <p><b>Variable (10) Number of active enterprises:</b></p> <p>Data have to be provided as a combination of all breakdowns listed below.</p> <p>1. <i>Breakdown by events or issues with an impact on global value chains arrangements for the enterprise:</i></p> <ul style="list-style-type: none"> <li>— Topical events or issues affecting the acquisition of goods or access to services</li> <li>— Topical events or issues affecting the movement of goods and personnel abroad</li> <li>— Topical events or issues affecting the international sourcing and back-sourcing activities</li> <li>— Other topical events or issues affecting global value chains arrangements</li> </ul>
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	<p>This breakdown focuses on topical events or issues which potentially impact global value chains arrangements, and cannot contain more than 15 items.</p> <p>2. <i>Breakdown by importance of factors</i></p> <p>— Same as for variable (9), breakdown (A)</p>
Data transmission deadline	T + 21 months
First reference period using the specifications of this table	2024-2026
Simplifications and further specifications	<p><i>1 % rule</i></p> <p>1 % rule may be applied. It is not necessary to compile variables under this Regulation if the contribution of the Member State for the <i>number of enterprises with 50 or more employees and self-employed persons, at aggregated NACE level B-O</i>, for the most recent reference year for which the data are available by T-18 months, is less than 1% of the EU total.</p> <p><i>Data collection</i></p> <p>The following enterprise data shall be collected or obtained from registers or other statistical or administrative data sources:</p> <ul style="list-style-type: none"> <li>— main economic activity of the enterprise, at the end of last year of the reference period, year T,</li> <li>— number of employees and self-employed persons, in the last year of the reference period, year T, and</li> <li>— information about participation to an enterprise group.</li> </ul> <p>Other data (such as the core business function of the enterprise) may also be collected or obtained from registers or other statistical or administrative data sources, instead of the GVC survey.</p> <p>Further definitions of variables, breakdowns as well as methodological recommendations are provided in the GVC compilers' manual <sup>(1)</sup>.</p>

<sup>(1)</sup> <https://ec.europa.eu/eurostat/web/products-manuals-and-guidelines/w/ks-gq-23-017>.

ANNEX VI

‘ANNEX I

Data to be transmitted

Variables	As specified in Annex II
Measurement unit	As specified in Annex II
Statistical population	All enterprises with economic activity in NACE Sections B, C, D, E, H, J, K, L and Divisions 46, 71, 72 or 73 with 10 or more employees and self-employed persons in the reference period <sup>(1)</sup>
Breakdowns	Data sets as specified in Annex II (variable breakdowns) and Annex III (enterprise breakdowns)
Use of approximations and Quality requirements	<p><i>Statistical unit “enterprise”</i></p> <p>Where the reporting unit is part of an enterprise, Member States may use appropriate statistical methodology to produce, and transmit data to Eurostat, for the statistical unit “enterprise”. The methodology shall be described in the metadata and quality reporting.</p> <p><i>Coherence with national Business Register</i></p> <p>Member States shall assess the coherence between data collected and information that is available in national Business Register as referred to in Article 8(2) of Regulation (EU) 2019/2152 for, at least, the variables “Number of enterprises”, “Employees and self-employed persons in the enterprise”, “Total turnover of the enterprise”, and “Age of the enterprise”. Member States shall report the results of the assessment in the metadata and quality reporting.</p>
Data transmission deadline	Final and validated data: T + 18 months after the reference year
First reference period using the specifications of this table	2026

<sup>(1)</sup> Pursuant to Annex II to Regulation (EU) 2019/2152 (Topic ‘Innovation’) the ‘reference period is the three-year period before the end of every even calendar year’, that is to say the time period consisting of the two years preceding the reference year and the reference year.’

## ANNEX VII

## 'ANNEX III

**Enterprise breakdowns**

Enterprise breakdown	Code	Enterprise breakdown categories
Detailed Activity: Economic activity (high level of detail), size class, innovation status	DA <sup>(1)</sup>	<p>Combined breakdown by economic activity (detailed), size class of number of employed persons (sum of employees and self-employed persons), and innovation status</p> <p><i>Activity breakdown:</i></p> <p>NACE aggregates of Sections and Divisions as well as Sections and Divisions: B + C + D + E + 46 + H + J + K + L + 71 + 72 + 73, B + C + D + E, B, C, 10 + 11 + 12, 13 + 14 + 15, 16 + 17 + 18, 19 + 20 + 21, 22 + 23, 24 + 25, 26 + 27 + 28, 29 + 30, 31 + 32 + 33, D, E, 36 + 37; 38 + 39, 46 + H + J + K + L + 71 + 72 + 73, 46, H, 49 + 50 + 51, 52 + 53, J + K, 58 + 59 + 60, 61 + 62 + 63, L, 71, 72, 73, 71 + 72 + 73</p> <p><i>Size class breakdown by number of employed persons (sum of employees and self-employed persons) (only for B + C + D + E + 46 + H + J + K + L + 71 + 72 + 73, B + C + D + E, B, C, D, E, 46 + H + J + K + L + 71 + 72 + 73, 46, H, J + K, L, 71 + 72 + 73):</i></p> <p>Total, 10-49, 50-249, 250 or more employed persons</p> <p><i>Innovation status:</i></p> <p>All enterprises in the population (Total),</p> <p>Innovation active enterprises <sup>(2)</sup>,</p> <p>Not innovation active enterprises.</p>
Innovation Core Concepts: Economic activity (low level of detail), size class, innovation profile	ICC	<p>Combined breakdown by activity (low level of detail), size class of number of employed persons (sum of employees and self-employed persons), and innovation profile</p> <p><i>Activity breakdown:</i></p> <p>NACE aggregates of Sections and Divisions: B + C + D + E + 46 + H + J + K + L + 71 + 72 + 73, B + C + D + E, 46 + H + J + K + L + 71 + 72 + 73</p> <p><i>Size class breakdown by number of employed persons (sum of employees and self-employed persons):</i></p> <p>Total, 10-49, 50-249, 250 or more employed persons</p> <p><i>Innovation profiles breakdown:</i></p> <p>All enterprises in the population (Total),</p> <p>Innovation active enterprises (Profile I + Profile II + Profile III + Profile IV + Profile V),</p> <p>Not innovation active enterprises (Profile VI + Profile VII),</p>

		<p>Enterprises that have introduced an innovation (Profile I + Profile II + Profile III + Profile IV),</p> <p>Enterprises that have not introduced an innovation (Profile V + Profile VI + Profile VII),</p> <p>Enterprises with innovation capabilities (Profile I + Profile II + Profile III + Profile V),</p> <p>Enterprises without innovation capabilities (Profile IV + Profile VI + Profile VII),</p> <p>Enterprises with R &amp; D activities (Profile IA + Profile IIA + Profile IIIA + Profile IVA + Profile VA),</p> <p>Enterprises without R &amp; D activities (Profile IB + Profile IIB + Profile IIIB + Profile IVB + Profile VB + Profile VI + Profile VII),</p> <p>In-house product innovators with market novelties (Profile I),</p> <p>In-house product innovators without market novelties (Profile II),</p> <p>In-house business process innovators without product innovation (Profile III) (optional),</p> <p>Innovators that do not develop innovations themselves (Profile IV) (optional),</p> <p>Non-innovators with innovation activity (Profile V) (optional),</p> <p>Non-innovators without innovation activity but with potential to innovate (Profile VI),</p> <p>Non-innovators without innovation activity and without potential to innovate (Profile VII),</p>
Special Groups of enterprises	SG	<p>Combined breakdown by activity (low level of detail), size class of number of employed persons (sum of employees and self-employed persons), and kind of enterprise (innovation)</p> <p><i>Activity breakdown:</i></p> <p>NACE aggregates of Sections and Divisions: B + C + D + E + 46 + H + J + K + L + 71 + 72 + 73, B + C + D + E, 46 + H + J + K + L + 71 + 72 + 73</p> <p><i>Size class breakdown by number of employed persons (sum of employees and self-employed persons):</i></p> <p>Total, 10-49, 50-249, 250 or more employed persons</p> <p><i>Kind of enterprise (innovation):</i></p> <p>All enterprises in the population,</p> <p>Enterprises with at least one good innovation,</p> <p>Enterprises with at least one service innovation,</p>

	<p>Enterprises with at least one product innovation (goods or services) that was not previously available to the market (“new to market”),</p> <p>Enterprises with at least one product innovation (goods or services) already previously available on the market “new to the firm”,</p> <p>Enterprises with at least one business process innovation (independent of kind of business process innovation),</p> <p>Enterprises with product innovation but no business process innovation,</p> <p>Enterprises with business process innovation but no product innovation,</p> <p>Enterprises with both product innovation and business process innovation,</p> <p>Enterprises contracting out R &amp; D but with no R &amp; D performed in-house,</p> <p>Enterprises with innovation activities (product innovation, business process innovation, completed, ongoing or abandoned innovation activities) but no in-house or contracting out R &amp; D.</p>
<p>(<sup>1</sup>) Member States can also cover NACE Sections A, F, G, I on a voluntary basis.</p> <p>(<sup>2</sup>) Enterprises with product innovation, business process innovation, completed (but not leading to an implemented innovation during reference period), ongoing or abandoned innovation activities, in-house R &amp; D or contracted-out R &amp; D.’</p>	