



COMMISSION OF THE EUROPEAN COMMUNITIES

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Proposal for a

**REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL**

**amending Council Regulation (EC) No 2223/96 with respect to the transmission of  
national accounts data**

(presented by the Commission)

## EXPLANATORY MEMORANDUM

### 1) CONTEXT OF THE PROPOSAL

- **Grounds for and objectives of the proposal**

The current transmission programme of national accounts data was defined ten years ago in Annex B of Regulation No 2223/96 (the ESA95 Regulation). Since then, the economic environment has changed substantially. As a consequence, policy priorities have altered and new user needs have emerged. There is a strong case now for a revision of the transmission programme to adapt it to the requirements and challenges of the coming years.

- **General context**

National accounts data are used for a number of policies, notably the Lisbon agenda and monetary policy, and for short-term economic analysis. Sound and pertinent national accounts data describing the economic environment are a necessary element to correctly assess and set up economic and monetary policies and related analyses. The transmission programme of national accounts data, whilst modified in some parts by recent legislation, needs to be revised to match users' needs and adequately describe the economic behaviour.

The review of the programme started in 2003. Key users were consulted about their data needs and producers about production constraints.

The proposal for the revised programme is the result of an intensive discussion at technical level and aims at striking a balance between new user needs and the constraints set to producers. In particular, two issues are addressed: the information requirements for the Economic and Monetary Union (EMU), notably the need for timely and pertinent sub-annual data, and statistics for structural and macro-economic policy assessments. The 2004 Economic and Financial Committee (EFC) Status Report on Information Requirements in EMU confirmed this orientation.

The Regulation proposal aims at replacing Annex B of the ESA95 regulation which covers the vast majority of the tables making up the transmission programme. However, some tables and data will continue to be governed by separate regulations. This concerns quarterly financial and non-financial accounts for general government, quarterly government debt and quarterly sector accounts.

Failure to supply the national accounts data needed, notably for monetary policy and the Lisbon agenda, will weaken the statistical basis for economic and monetary decision making.

- **Existing provisions in the area of the proposal**

The proposal for the revised programme does not represent a consolidated legal act which aims at integrating all existing legal acts relating to the transmission of data under ESA95. A number of tables will continue to be legislated by separate regulations:

- Table 25 by Commission Regulation (EC) No. 264/2000 on short-term public finance statistics and Regulation (EC) No. 1221/2002 of the European Parliament and of the Council on quarterly non-financial accounts of general government;
- Table 27 by Regulation (EC) No. 501/2004 of the European Parliament and of the Council on quarterly financial accounts for general government;
- Table 28 by Council Regulation (EC) No. 1222/2004 concerning the compilation and transmission of data on the quarterly government debt;
- Table 8' by Regulation (EC) No. 1161/2005 of the European Parliament and of the Council on the compilation of quarterly non-financial accounts by institutional sector.

- **Consistency with other policies and objectives of the Union**

The proposal of the revised programme has been drafted to be consistent with the objectives of the policies that use national accounts data, notably the Lisbon agenda and monetary policy.

## 2) CONSULTATION OF INTERESTED PARTIES AND IMPACT ASSESSMENT

- **Consultation of interested parties**

*Consultation methods, main sectors targeted and general profile of respondents*

The proposal for the revised programme is the result of an intensive discussion at technical level. Three Eurostat working groups were involved: the National Accounts, the Financial Accounts and the Regional Statistics Working Groups. Key users were consulted about their data needs. The proposal has also been extensively discussed in the Committee of Monetary, Financial and Balance of Payments Statistics and in the Statistical Programme Committee.

*Summary of responses and how they have been taken into account*

The proposal is the outcome of the discussion in the relevant fora and integrates the suggestions made by key users and producers.

- **Collection and use of expertise**

There was no need for external expertise.

- **Impact assessment**

No negative impact has been identified in connection to the proposed Regulation. Therefore, no specific impact assessment procedure has been carried out.

It is expected that, if adopted, the Regulation will improve the availability of national accounts data, leading eventually to the production of better quality statistics at European level and therefore have a positive, albeit indirect, impact on the economic and social spheres.

### 3) LEGAL ELEMENTS OF THE PROPOSAL

- **Summary of the proposed action**

The proposal aims at revising the transmission programme of national accounts data as defined in Annex B of Regulation N. 2223/96 (the ESA95 Regulation).

- **Legal basis**

Article 285(1) of the Treaty establishing the European Community.

- **Subsidiarity principle**

The proposal falls under the exclusive competence of the Community. The subsidiarity principle therefore does not apply.

- **Proportionality principle**

The proposal complies with the proportionality principle for the following reason(s).

The proposed regulation amends Annex B of Council Regulation (EC) No 2223/96 (ESA95) with respect to the transmission of national accounts data. It applies the same principles of harmonisation and coherence for the transmission of national accounts data as the ESA95 Regulation and, furthermore, it incorporates new requirements expressed both from national producers and key users.

The revised transmission programme is part of the general international approach of harmonising national accounts. It fixes a common set of national accounts data to be collected and transmitted to the Commission in the framework of ESA95.

- **Choice of instruments**

Proposed instruments: regulation.

Other means would not be adequate for the following reason(s).

The regulation has general application, it is binding in its entirety and directly applicable in all Member States.

### 4) BUDGETARY IMPLICATION

The proposal has no implication for the Community budget.

### 5) ADDITIONAL INFORMATION

- **European Economic Area**

The proposed act concerns an EEA matter and should therefore extend to the European Economic Area.

Proposal for a

**REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL**

**amending Council Regulation (EC) No 2223/96 with respect to the transmission of national accounts data**

**(Text with EEA relevance)**

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to the proposal from the Commission<sup>1</sup>,

Having regard to the opinion of the European Central Bank<sup>2</sup>,

Acting in accordance with the procedure laid down in Article 251 of the Treaty<sup>3</sup>,

Whereas:

- (1) Council Regulation (EC) No 2223/96 of 25 June 1996 on the European system of national and regional accounts in the Community<sup>4</sup> contains the reference framework of common standards, definitions, classifications and accounting rules for drawing up the accounts of the Member States for the statistical requirements of the Community, in order to obtain comparable results between Member States. The European System of Accounts, set up by that Regulation, is known as “ESA 95”.
- (2) For the conduct of monetary policy within the Economic and Monetary Union, for the effective coordination of economic policies and for the purposes of structural and macro-economic policies, a comprehensive set of comparable, pertinent and timely national accounts data is needed.
- (3) Regulation (EC) No 2223/96 provides in its Annex B for a set of tables of national accounts data to be transmitted for Community purposes within specified time limits. Furthermore, a number of different regulations provide that a range of additional data has to be transmitted to the Commission. Those regulations are the following: Regulation (EC) No 501/2004 of the European Parliament and of the Council of

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<sup>1</sup> OJ C , , p. .

<sup>2</sup> OJ C , , p. .

<sup>3</sup> OJ C , , p. .

<sup>4</sup> OJ L 310, 30.11.1996, p. 1; Regulation as last amended by Regulation (EC) No 1267/2003 of the European Parliament and of the Council (OJ L 180, 18.7.2003, p. 1).

10 March 2004 on quarterly financial accounts for general government<sup>5</sup>, Regulation (EC) No 1221/2002 of the European Parliament and of the Council of 10 June 2002 on quarterly non-financial accounts for general government<sup>6</sup>, Regulation (EC) No 1161/2005 of the European Parliament and of the Council of 6 July 2005 on the compilation of quarterly non-financial accounts by institutional sector<sup>7</sup>, Regulation (EC) No 1222/2004 of the Council of 28 June 2004 concerning the compilation and transmission of data on the quarterly government debt<sup>8</sup> and Commission Regulation (EC) No 264/2000 of 3 February 2000 on the implementation of Council Regulation (EC) No 2223/96 with respect to short-term public finance statistics<sup>9</sup>. Together, all the tables and data provided for in all six Regulations constitute the complete transmission programme of national accounts data.

- (4) The transmission programme of national accounts data needs to be updated to take into account changing user needs and new policy priorities in the European Union.
- (5) The transmission programme of national accounts data has to take into consideration the fundamental political and statistical changes that have occurred in some countries during the reference periods of the programme.
- (6) The Economic and Financial Committee's Status Report on Information Requirements in the Economic and Monetary Union (EMU) of 25 May 2004, endorsed by the Council's Ecofin meeting on 2 June 2004, underlined the need to amend the transmission programme so as to comply with the requirements of the EMU Action Plan and the Lisbon strategy of the European Council.
- (7) The measures provided for in this Regulation are in accordance with the opinion of the Statistical Programme Committee (SPC) and of the Committee on Monetary, Financial and Balance of Payments Statistics (CMFB).

HAVE ADOPTED THIS REGULATION:

#### *Article 1*

Annex B to Regulation (EC) No 2223/96 is replaced by the text set out in the Annex to this Regulation.

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<sup>5</sup> OJ L 81, 19.3.2004, p. 1.

<sup>6</sup> OJ L 179, 9.7.2002, p. 1.

<sup>7</sup> OJ L 191, 22.7.2005, p. 22.

<sup>8</sup> OJ L 233, 2.7.2004, p. 1.

<sup>9</sup> OJ L 29, 4.2.2000, p. 4.

*Article 2*

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,

*For the European Parliament*  
*The President*

*For the Council*  
*The President*

## ANNEX A

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## ANNEX B

### TRANSMISSION PROGRAMME OF NATIONAL ACCOUNTS DATA

#### Overview of the tables

Table No	Subject of the tables	Deadline t + months (days where specified)	First transmission	Period covered*
1	Main aggregates, annual	70 days	2006	1990 onwards
			2008	1970-1989
1	Main aggregates, quarterly	70 days	2006	1990Q1 onwards
			2008	1980Q1-1989Q4
2	Main aggregates general government, annual	3/9	2006	1995 onwards
3	Tables by industry	9/21	2006	1990 onwards
			2008	1970-1989
5	Household final consumption expenditure by purpose	9	2006	1990 onwards
			2008	1980-1989
6	Financial accounts by sector (transactions)	6	2006	1995 onwards
7	Balance sheets for financial assets and liabilities	6	2006	1995 onwards
8	Non-financial accounts by sector, annual	9	2006	1990 onwards
8'	Non-financial accounts by sector, quarterly <sup>(1)</sup>	90 days	2006	1999Q1 onwards
9	Detailed tax receipts by sector	9	2006	1995 onwards
10	Tables by industry and by region, NUTS II	24	2007	1995 onwards
11	General government expenditure by function	12	2006	1990 onwards
12	Tables by industry and by region, NUTS III	21	2007	1995 onwards
13	Household accounts by region, NUTS II	24	2007	1995 onwards
15	Supply table at basic prices incl. transformation into purchasers' prices, A60 x P60	36	2006	1995 onwards
16	Use table at purchasers' prices, A60 x P60	36	2006	1995 onwards
17	Symmetric input-output table at basic prices, P60 x P60, five yearly	36	2008	1995 onwards
18	Symmetric input-output table for domestic output at basic prices,	36	2008	1995 onwards

	P60 x P60, five yearly			
19	Symmetric input-output table for imports at basic prices P60 x P60, five yearly	36	2008	1995 onwards
20	Cross classification of fixed assets by industry and by asset, A17 x AN_F6 <sup>t</sup> , yearly	24	2006	2000 onwards
22	Cross classification of gross fixed capital formation by industry and by asset, A17 x AN_F6 <sup>t</sup> , yearly	24	2006	1995 onwards
25	Main aggregates general government, quarterly <sup>(2)</sup>	90 days	2002	1991Q1/ 1999Q1 onwards
26	Balance sheets for non-financial assets	24	2006	1995 onwards
27	Financial accounts for general government, quarterly <sup>(3)</sup>	3	2004	1998Q4/ 1999Q1 onwards
28	Quarterly Government Debt <sup>(4)</sup>	3	2005	2000Q1 onwards

t = Reference period (year or quarter).

\* Applicable to the entire table with the exception of selected items (see table details).

- 1) Data to be transmitted in accordance with Regulation (EC) No 1161/2005 of the European Parliament and of the Council.
- 2) Data to be transmitted in accordance with Regulation (EC) No 1221/2002 of the European Parliament and of the Council and Commission Regulation (EC) N° 264/2000.
- 3) Data to be transmitted in accordance with Regulation (EC) No 501/2004 of the European Parliament and of the Council.
- 4) Data to be transmitted in accordance with Regulation (EC) No 1222/2004 of the Council.

**Table 1 – Main aggregates – quarterly and annual exercise**

Code	List of variables	Breakdown <sup>(1)</sup>	Current prices	Previous year's prices and chain-linked volumes
<b>Value added and Gross Domestic Product</b>				
B.1g	1. Gross value added at basic prices	A6 <sup>†</sup>	x	x
D.21	2. a) Taxes on products		x	x
D.31	b) Subsidies on products		x	x
B.1*g	3. Gross domestic product at market prices		x	x
<b>Expenditure side of Gross Domestic Product</b>				
P.3	4. Total final consumption expenditure		x	x
P.3	5. a) Household final consumption expenditure (domestic concept)	Durability <sup>(2)</sup>	x	x
P.3	b) Household final consumption expenditure (national concept)		x	x
P.3	6. Final consumption expenditure of NPISHs		x	x
P.3	7. Government final consumption expenditure		x	x
P.31	a) Individual consumption expenditure		x	x
P.32	b) Collective consumption expenditure		x	x
P.4	8. Actual final consumption of households		x	x
P41	a) Actual individual consumption		x	x
P.5	9. Gross capital formation		x	x
P.51	a) Gross fixed capital formation	AN_F6 <sup>(6)</sup>	x	x
P.52	b) Changes in inventories		x	x
P.53	c) Acquisitions less disposals of valuables		x	x
P.6	10. Exports of goods (fob) and services		x	x
P.61	a) Goods		x	x
P.62	b) Services		x	x
	Member States of the EU and Institutions of the EU <sup>(5)</sup>		x	x
	Member States of the EU <sup>(5)</sup>		x	x
	Members of the Monetary Union <sup>(5)</sup>		x	x

	Institutions of the EU <sup>(3) (5)</sup>		x	x
	Third countries and international organisations <sup>(5)</sup>		x	x
P.7	11. Imports of goods (fob) and services		x	x
P.71	a) Goods		x	x
P.72	b) Services		x	x
	Member States of the EU and Institutions of the EU <sup>(5)</sup>		x	x
	Member States of the EU <sup>(5)</sup>		x	x
	Members of the Monetary Union <sup>(5)</sup>		x	x
	Institutions of the EU <sup>(3) (5)</sup>		x	x
	Third countries and international organisations <sup>(5)</sup>		x	x
B.11	12. External balance of goods and services		x	x

#### Income, Saving and Net Lending

B.2g+B.3g	13. Gross operating surplus and mixed income		x	
D.2	14. Taxes on production and imports		x	
D.3	15. Subsidies on production and imports		x	
D.1_D.4	16. a) Primary income receivable from the rest of the world		x	(x)
D.1_D.4	b) Primary income payable to the rest of the world		x	(x)
B.5*g	17. Gross national income at market prices		x	(x)
K.1	18. Consumption of fixed capital		x	x
B.5*n	19. Net national income at market prices		x	(x)
B.5*g	20. Gross national income at market prices		x	(x)
D.5,D.6, D.7	21. a) Current transfers receivable from the rest of the world		x	(x)
D.5,D.6, D.7	b) Current transfers payable to the rest of the world		x	(x)
B.6n	20. a) Disposable income, net		x	(x)
B.6g	b) Disposable income, gross		x	(x)
D.8	21. Adjustments for the change in net equity of households in pension funds reserves		x	(x)
B.8n	22. National saving, net		x	

D.9	23. a) Capital transfers receivable from the rest of the world		x	
D.9	b) Capital transfers payable to the rest of the world		x	
K.2	24. Acquisitions less disposals of non-financial non-produced assets		x	
B.9	25. Net lending or net borrowing of the nation		x	

Population, Employment, Compensation of employees

	26. Population and employment data			
	a) Total population (thousands of persons)			
	b) Unemployed persons (thousands of persons) <sup>(3)</sup>			
	c) Employment in resident production units (thousands of persons employed, thousands of hours worked and thousands of jobs <sup>(3)</sup> ) and employment of residents (thousands of persons)	A6 <sup>†</sup> (4)		
	. self employed	A6 <sup>†</sup> (4)		
	. employees	A6 <sup>†</sup> (4)		
D.1	27. Compensation of employees working in resident production units and compensation of resident employees	A6 <sup>†</sup>	x	
D.11	a) Gross wages and salaries	A6 <sup>†</sup>	x	

(x) In real terms.

A6<sup>†</sup> NACE A6 including “of which manufacturing”. Backward data for “manufacturing” starting in 1990.

1) If no breakdown is indicated that means total economy.

2) Breakdown by durability: durable goods, semi-durable goods, non-durable goods, services.

Backward data starting in 1990.

3) On a voluntary basis.

4) A6<sup>†</sup> only for total employment, self employed and employees in resident production units.

5) Backward data: - 1995-1998: total and Monetary Union

- 1999 onwards: breakdown of total into Monetary Union/other EU25 member states/institutions of the EU/third countries and international organisations;

- backward data before 1995 not to be transmitted.

- 6) AN\_F6: Breakdown fixed assets:
- AN1111 dwellings
  - AN1112 other buildings and structures
  - AN11131 transport equipment
  - AN11132 other machinery and equipment
  - AN1114 cultivated assets
  - AN112 intangible fixed assets

**Table 2 – Main aggregates of general government**

Code	Transaction	Sectors and sub-sectors <sup>(1)(2)</sup>
P.1	Output	S.13, S.1311, S.1312, S.1313, S.1314
P.11+P.12	- Market output and output for own final use	S.13, S.1311, S.1312, S.1313, S.1314
P.13	- Other non-market output	S.13, S.1311, S.1312, S.1313, S.1314
P.131	. Payments for other non-market output	S.13, S.1311, S.1312, S.1313, S.1314
P.132	. Other non-market output, other	S.13, S.1311, S.1312, S.1313, S.1314
P.11+P.12+ P.131	Market output, output for own final use and payments for other non-market output	S.13, S.1311, S.1312, S.1313, S.1314
P.2	Intermediate consumption	S.13, S.1311, S.1312, S.1313, S.1314
<i>B.1g</i>	<i>Value added, gross</i>	S.13, S.1311, S.1312, S.1313, S.1314
K.1	Consumption of fixed capital	S.13, S.1311, S.1312, S.1313, S.1314
<i>B.1n</i>	<i>Value added, net</i>	S.13, S.1311, S.1312, S.1313, S.1314
D.1	Compensation of employees, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.29	Other taxes on production, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.39	Other subsidies on production, receivable	S.13, S.1311, S.1312, S.1313, S.1314
<i>B.2n</i>	<i>Operating surplus, net</i>	S.13, S.1311, S.1312, S.1313, S.1314
D.2	Taxes on production and imports, receivable	S.13, S.1311, S.1312, S.1313, S.1314

D.4	Property income, receivable	S.13, S.1311, S.1312, S.1313, S.1314
D.3	Subsidies, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.4	Property income, payable <sup>(2)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.4_S.1311	of which, payable to sub-sector Central Government (S.1311)	S.1312, S.1313, S.1314
D.4_S.1312	of which, payable to sub-sector State Government (S.1312)	S.1311, S.1313, S.1314
D.4_S.1313	of which, payable to sub-sector Local Government (S.1313)	S.1311, S.1312, S.1314
D.4_S.13.14	of which, payable to sub-sector Social Security Funds (S.1314)	S.1311, S.1312, S.1313
D. 41	- Interest, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.42+D.43+ D.44+D.45	- Other property income, payable	S.13, S.1311, S.1312, S.1313, S.1314
<i>B.5n</i>	<i>Balance of primary incomes, net</i>	S.13, S.1311, S.1312, S.1313, S.1314
D.5	Current taxes on income, wealth etc., receivable	S.13, S.1311, S.1312, S.1313, S.1314
D.61	Social contributions, receivable	S.13, S.1311, S.1312, S.1313, S.1314
D.611	- Actual social contributions	S.13, S.1311, S.1312, S.1313, S.1314
D.612	- Imputed social contributions	S.13, S.1311, S.1312, S.1313, S.1314
D.7	Other current transfers, receivable <sup>(2)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.5	Current taxes on income, wealth etc., payable	S.13, S.1311, S.1312, S.1313, S.1314
D.62	Social benefits other than social transfers in kind, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.6311 +D.63121 +D.63131	Social transfers in kind related to expenditure on products supplied to households via market producers, payable	S.13, S.1311, S.1312, S.1313, S.1314

D.62 +D.6311 +D.63121 +D.63131	Social benefits other than social transfers in kind and social transfers in kind related to expenditure on products supplied to households via market producers, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.7	Other current transfers, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.7_S.1311	of which, payable to sub-sector Central Government (S.1311)	S.1312, S.1313, S.1314
D.7_S.1312	of which, payable to sub-sector State Government (S.1312)	S.1311, S.1313, S.1314
D.7_S.1313	of which, payable to sub-sector Local Government (S.1313)	S.1311, S.1312, S.1314
D.7_S.13.14	of which, payable to sub-sector Social Security Funds (S.1314)	S.1311, S.1312, S.1313
<i>B.6n</i>	<i>Disposable income, net</i>	S.13, S.1311, S.1312, S.1313, S.1314
P.3	Final consumption expenditure	S.13, S.1311, S.1312, S.1313, S.1314
P.31	- Individual consumption expenditure	S.13, S.1311, S.1312, S.1313, S.1314
P.32	- Collective consumption expenditure	S.13, S.1311, S.1312, S.1313, S.1314
D.8	Adjustment for the change in net equity of households in pension funds reserves	S.13, S.1311, S.1312, S.1313, S.1314
<i>B.8g</i>	<i>Saving, gross</i>	S.13, S.1311, S.1312, S.1313, S.1314
<i>B.8n</i>	<i>Saving, net</i>	S.13, S.1311, S.1312, S.1313, S.1314
D.9	Capital transfers, receivable	S.13, S.1311, S.1312, S.1313, S.1314
D.91	- Capital taxes	S.13, S.1311, S.1312, S.1313, S.1314
D.92+D.99	- Other capital transfers and investment grants, receivable	S.13, S.1311, S.1312, S.1313, S.1314
D.9	Capital transfers, payable <sup>(2)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.9_S.1311	of which, payable to sub-sector Central Government (S.1311)	S.1312, S.1313, S.1314
D.9_S.1312	of which, payable to sub-sector State Government (S.1312)	S.1311, S.1313, S.1314

D.9_S.1313	of which, payable to sub-sector Local Government (S.1313)	S.1311, S.1312, S.1314
D.9_S.1314	of which, payable to sub-sector Social Security Funds (S.1314)	S.1311, S.1312, S.1313
P.5	Gross capital formation	S.13, S.1311, S.1312, S.1313, S.1314
P.51	- Gross fixed capital formation	S.13, S.1311, S.1312, S.1313, S.1314
P.52+P.53	- Changes in inventories and acquisitions less disposals of valuables	S.13, S.1311, S.1312, S.1313, S.1314
K2	Acquisitions less disposals of non-financial non-produced assets	S.13, S.1311, S.1312, S.1313, S.1314
P.5+K.2	Gross capital formation and Acquisitions less disposals of non-financial non-produced assets	S.13, S.1311, S.1312, S.1313, S.1314
B.9	<i>Net lending (+)/Net borrowing (-)</i>	S.13, S.1311, S.1312, S.1313, S.1314
TE	<i>Total expenditure</i>	S.13, S.1311, S.1312, S.1313, S.1314
TR	<i>Total revenue</i>	S.13, S.1311, S.1312, S.1313, S.1314
D.995	Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected <sup>(3)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
EDP_D41	Interest including flows on swaps and FRAs	S.13, S.1311, S.1312, S.1313, S.1314
EDP_B9	<i>Net lending (+)/Net borrowing (-) under the Excessive Deficit Procedure (EDP)</i>	S.13, S.1311, S.1312, S.1313, S.1314

1) General government sub-sectors breakdown:

- S.13 General Government
- S.1311 Central Government
- S.1312 State Government
- S.1313 Local Government
- S.1314 Social Security Funds

2) Sector S.13 data equal the sum of sub-sectors data, except items D.4, D.7 and D.9 (and their sub-items) for which consolidation between sub-sectors should be made (with counterpart information).

Data for sub-sectors S.1312, S.1313 and S.1314 to be transmitted on a voluntary basis for the t+3 months transmission for the latest year transmitted.

Backward data for sub-sectors S.1311, S.1312, S.1313 and S.1314 and counterpart information for D.4, D.7 and D.9 starting in 1995.

3) Split between receiving sub-sectors on a voluntary basis

**Table 3 – Tables by industry**

Code	List of variables	Breakdown <sup>(1)(2)</sup>	Current prices	Previous year's prices and chain-linked volumes
<b>Output</b>				
P.1	1. Output at basic prices by industry	A31/A60	x	
P.2	2. Intermediate consumption at purchaser's prices by industry	A31/A60	x	
B.1g	3. Gross value added at basic prices by industry	A31/A60	x	x
K.1	4. Consumption of fixed capital by industry	A31/A60	x	x
B.2n+B.3n	5. Net operating surplus and net mixed income	A31/A60	x	
D.29-D.39	6. Other taxes less other subsidies on production	A31/A60	x	
<b>Capital formation</b>				
P.5	5. Gross capital formation by industry <sup>(6)</sup>	A6	x	x
P.51	a) Gross fixed capital formation by industry	A31/A60	x	x
	Breakdown by fixed asset AN_F6 <sup>†</sup>		x	x
	of which dwellings and other buildings and structures	A31/A60	x	x
P.52+P.53	b) Changes in inventories and acquisition less disposals of valuables by industry <sup>(6)</sup>	A6	x	x
P.52	of which changes in inventories <sup>(4)</sup>		x	x
P.53	of which acquisitions less disposals of valuables <sup>(4)</sup>		x	x
<b>Employment and compensation of employees</b>				
	6. Employment by industry (thousands of persons, thousands of hours worked <sup>(3)</sup> and thousands of jobs <sup>(4)</sup> )	A31/A60		

	a) self employed by industry	A31/A60		
	b) employees by industry	A31/A60		
	of which in the Government sector (S.13) <sup>(5)</sup>			
	of which in the other sectors (S.11+S.12+S.14+S.15) <sup>(5)</sup>			
D.1	7. Compensation of employees by industry	A31/A60	x	
D.11	a) Wages and salaries by industry	A31/A60	x	

AN\_F6<sup>†</sup>: Breakdown fixed assets:

AN1111 dwellings  
AN1112 other buildings and structures  
AN11131 transport equipment  
AN11132 other machinery and equipment  
of which: AN111321 office machinery and hardware  
AN111322 radio, TV and communication equipment  
AN1114 cultivated assets  
AN112 intangible fixed assets  
of which: AN1122 computer software

- 1) If no breakdown is indicated that means total economy.
- 2) A6/A31: time limit for transmission t + 9 months. Backward data starting in 1970.  
A60: time limit for transmission t + 21 months. Backward data starting in 1990.
- 3) Backward data for hours worked: - from 1990 A31 mandatory, A60 voluntary;  
- before 1990: A6 mandatory, A31 voluntary;
- 4) On a voluntary basis.
- 5) Backward data starting in 1990.
- 6) A31/A60 on a voluntary basis.

**Table 5 – Household final consumption expenditure**

Code	List of variables	Breakdown	Current prices	Previous year's prices and chain-linked volumes
P.3	1. Household final consumption expenditure by purpose	COICOP groups	x	x
P.3	2. Final consumption expenditure of resident and non-resident households on the economic territory.		x	x
P.33	3. Final consumption expenditure of resident households in the rest of the world.		x	x
P.34	4. Final consumption expenditure of non-resident households on the economic territory.		x	x
P.3	5. Final consumption expenditure of resident households on the economic territory and abroad.		x	x

**Table 6 – Financial accounts by sector**

**(Transactions, other changes in volume and revaluation accounts – consolidated and non-consolidated – and counterpart information\*)**

		Total economy	Non-financial corporations	Financial corporations including all sub-sectors <sup>(1)</sup>	General government including all sub-sectors <sup>(2)</sup>	Households and Non-profit institutions serving households <sup>(3)</sup>	Rest of the world including all sub-sectors <sup>(4)</sup>
Transactions/Changes in volume**/revaluation of financial instruments**	ESA	S.1	S.11	S.12	S.13	S.14+S.15	S.2
<b>Financial assets</b>	<b>F.A</b>	x	x	x	x	x	x
Monetary gold and SDRs	F.1	x	x	x	x	x	x
Monetary gold	F.11	x	x	x	x	x	x
Special drawing rights (SDRs)	F.12	x	x	x	x	x	x
Currency and deposits	F.2	x	x	x	x	x	x
Currency	F.21	x	x	x	x	x	x
Transferable deposits	F.22	x	x	x	x	x	x
Other deposits	F.29	x	x	x	x	x	x
Securities other than shares	F.3	x	x	x	x	x	x
Securities other than shares, excluding financial derivatives	F.33	x	x	x	x	x	x
Short-term securities other than shares, excl. fin. derivatives	F.331	x	x	x	x	x	x
Long-term securities other than shares, excl. fin.	F.332	x	x	x	x	x	x

derivatives							
Financial derivatives	F.34	x	x	x	x	x	x
Loans	F.4	x	x	x	x	x	x
Short-term	F.41	x	x	x	x	x	x
Long-term	F.42	x	x	x	x	x	x
Shares other than equities	F.5	x	x	x	x	x	x
Shares and other equity, excluding mutual funds shares	F.51	x	x	x	x	x	x
Quoted shares	F.511	x	x	x	x	x	x
Unquoted shares	F.512	x	x	x	x	x	x
Other equity	F.513	x	x	x	x	x	x
Mutual funds shares	F.52	x	x	x	x	x	x
Insurance technical reserves	F.6	x	x	x	x	x	x
Net equity of households in life ins. & pension funds reserves	F.61	x	x	x	x	x	x
Net equity of households in life insurance reserves	F.611	x	x	x	x	x	x
Net equity of households in pension funds reserves	F.612	x	x	x	x	x	x
Prepay. of ins. premiums and reserves for outstanding claims	F.62	x	x	x	x	x	x
Other accounts receivable	F.7	x	x	x	x	x	x
Trade credits and advances	F.71	x	x	x	x	x	x
Other	F.79	x	x	x	x	x	x

<b>Liabilities</b>	<b>F.L</b>	x	x	x	x	x	x
Currency and deposits	F.2	x	x	x	x	x	x
Currency	F.21	x	x	x	x	x	x
Transferable deposits	F.22	x	x	x	x	x	x
Other deposits	F.29	x	x	x	x	x	x
Securities other than shares	F.3	x	x	x	x	x	x
Securities other than shares, excluding financial derivatives	F.33	x	x	x	x	x	x
Short-term securities other than shares, excl. fin. derivatives	F.331	x	x	x	x	x	x
Long-term securities other than shares, excl. fin. derivatives	F.332	x	x	x	x	x	x
Financial derivatives	F.34	x	x	x	x	x	x
Loans	F.4	x	x	x	x	x	x
Short-term	F.41	x	x	x	x	x	x
Long-term	F.42	x	x	x	x	x	x
Shares other than equities	F.5	x	x	x	x	x	x
Shares and other equity, excluding mutual funds shares	F.51	x	x	x	x	x	x
Quoted shares	F.511	x	x	x	x	x	x
Unquoted shares	F.512	x	x	x	x	x	x
Other equity	F.513	x	x	x	x	x	x

Mutual funds shares	F.52	x	x	x	x	x	x
Insurance technical reserves	F.6	x	x	x	x	x	x
Net equity of households in life ins. & pension funds reserves	F.61	x	x	x	x	x	x
Net equity of households in life insurance reserves	F.611	x	x	x	x	x	x
Net equity of households in pension funds reserves	F.612	x	x	x	x	x	x
Prepay. of ins. premiums and reserves for outstanding claims	F.62	x	x	x	x	x	x
Other accounts payable	F.7	x	x	x	x	x	x
Trade credits and advances	F.71	x	x	x	x	x	x
Other	F.79	x	x	x	x	x	x
Net acquisition of Financial assets <sup>(5)</sup>	F.A	x	x	x	x	x	x
Net incurrence of Liabilities <sup>(5)</sup>	F.L	x	x	x	x	x	x
<b>Net financial transactions</b> <sup>(5)</sup>		x	x	x	x	x	x
Statistical discrepancy <sup>(5)</sup>		x	x	x	x	x	x
<b>Net lending (+)/Net borrowing (-)</b> <sup>(5)</sup>	<b>B.9</b>	x	x	x	x	x	x

\* Non-consolidated counterpart information: table on a voluntary basis limited to the following counterpart sectors:

- S.11 Non-financial corporations
- S.12 Financial corporations
- S.13 General government
- S.14 + S.15 Households and Non-Profit institutions serving households

- S.2 Rest of the world

\*\* Changes in volume, revaluation of financial instruments: tables on a voluntary basis

1) Financial corporations:

- S.12 Financial corporations – total
- S.121+S.122 Monetary financial institutions
- S.121 Central Bank\*\*\*
- S.122 Other monetary financial institutions\*\*\*
- S.123 Other financial intermediaries
- S.124 Financial auxiliaries
- S.125 Insurance corporations and pension funds

2) General government sub-sectors breakdown:

- S.13 General Government – total
- S.1311 Central Government
- S.1312 State Government
- S.1313 Local Government
- S.1314 Social Security Funds

3) Households and Non-Profit institutions serving households:

- S.14+S.15 Households + Non-Profit institutions serving households – total
- S.14 Households\*\*\*
- S.15 Non-Profit institutions serving households\*\*\*

4) Rest of the world:

- S.2 Rest of the world – total
- S.21 European Union\*\*\*
- S.2111 Members of the EMU\*\*\*
- S.22 Others (not EU)\*\*\*

\*\*\* Institutional sectors and sub-sectors to be provided on a voluntary basis

5) Only for “transactions in financial instruments” but not meaningful for “changes in volume”, “revaluation of financial instruments” and counterpart sector information.

**Table 7 – Balance sheets for financial assets and liabilities**

**(Stock of financial instruments – consolidated and non-consolidated –  
and counterpart information\*)**

		Total economy	Non-financial corporations	Financial corporations including all sub-sectors <sup>(1)</sup>	General government including all sub-sectors <sup>(2)</sup>	Households and Non-profit institutions serving households <sup>(3)</sup>	Rest of the world including all sub-sectors <sup>(4)</sup>
Stock of financial instruments	ESA	S.1	S.11	S.12	S.13	S.14+S.15	S.2
<b>Financial assets</b>	<b>AF.A</b>	x	x	x	x	x	x
Monetary gold and SDRs	AF.1	x	x	x	x	x	x
Monetary gold	AF.11	x	x	x	x	x	x
Special drawing rights (SDRs)	AF.12	x	x	x	x	x	x
Currency and deposits	AF.2	x	x	x	x	x	x
Currency	AF.21	x	x	x	x	x	x
Transferable deposits	AF.22	x	x	x	x	x	x
Other deposits	AF.29	x	x	x	x	x	x
Securities other than shares	AF.3	x	x	x	x	x	x
Securities other than shares, excluding financial derivatives	AF.33	x	x	x	x	x	x
Short-term securities other than shares, excl. fin. derivatives	AF.331	x	x	x	x	x	x
Long-term securities other than shares, excl. fin. derivatives	AF.332	x	x	x	x	x	x

Financial derivatives	AF.34	x	x	x	x	x	x
Loans	AF.4	x	x	x	x	x	x
Short-term	AF.41	x	x	x	x	x	x
Long-term	AF.42	x	x	x	x	x	x
Shares other than equities	AF.5	x	x	x	x	x	x
Shares and other equity, excluding mutual funds shares	AF.51	x	x	x	x	x	x
Quoted shares	AF.511	x	x	x	x	x	x
Unquoted shares	AF.512	x	x	x	x	x	x
Other equity	AF.513	x	x	x	x	x	x
Mutual funds shares	AF.52	x	x	x	x	x	x
Insurance technical reserves	AF.6	x	x	x	x	x	x
Net equity of households in life ins. & pension funds reserves	AF.61	x	x	x	x	x	x
Net equity of households in life insurance reserves	AF.611	x	x	x	x	x	x
Net equity of households in pension funds reserves	AF.612	x	x	x	x	x	x
Prepay. of ins. premiums and reserves for outstanding claims	AF.62	x	x	x	x	x	x
Other accounts receivable	AF.7	x	x	x	x	x	x
Trade credits and advances	AF.71	x	x	x	x	x	x
Other	AF.79	x	x	x	x	x	x

<b>Liabilities</b>	<b>AF.L</b>	x	x	x	x	x	x
Currency and deposits	AF.2	x	x	x	x	x	x
Currency	AF.21	x	x	x	x	x	x
Transferable deposits	AF.22	x	x	x	x	x	x
Other deposits	AF.29	x	x	x	x	x	x
Securities other than shares	AF.3	x	x	x	x	x	x
Securities other than shares, excluding financial derivatives	AF.33	x	x	x	x	x	x
Short-term securities other than shares, excl. fin. derivatives	AF.331	x	x	x	x	x	x
Long-term securities other than shares, excl. fin. derivatives	AF.332	x	x	x	x	x	x
Financial derivatives	AF.34	x	x	x	x	x	x
Loans	AF.4	x	x	x	x	x	x
Short-term	AF.41	x	x	x	x	x	x
Long-term	AF.42	x	x	x	x	x	x
Shares and other equity	AF.5	x	x	x	x	x	x
Shares and other equity, excluding mutual funds shares	AF.51	x	x	x	x	x	x
Quoted shares	AF.511	x	x	x	x	x	x
Unquoted shares	AF.512	x	x	x	x	x	x
Other equity	AF.513	x	x	x	x	x	x

Mutual funds shares	AF.52	x	x	x	x	x	x
Insurance technical reserves	AF.6	x	x	x	x	x	x
Net equity of households in life ins. & pension funds reserves	AF.61	x	x	x	x	x	x
Net equity of households in life insurance reserves	AF.611	x	x	x	x	x	x
Net equity of households in pension funds reserves	AF.612	x	x	x	x	x	x
Prepay. of ins. premiums and reserves for outstanding claims	AF.62	x	x	x	x	x	x
Other accounts payable	AF.7	x	x	x	x	x	x
Trade credits and advances	AF.71	x	x	x	x	x	x
Other	AF.79	x	x	x	x	x	x
Financial assets <sup>(5)</sup>	AF.A	x	x	x	x	x	x
Liabilities <sup>(5)</sup>	AF.L	x	x	x	x	x	x
<b>Net financial assets <sup>(5)</sup></b>	<b>BF.90</b>	x	x	x	x	x	x

\* Non-consolidated counterpart information: table on a voluntary basis limited to the following counterpart sectors:

- S.11 Non-financial corporations
- S.12 Financial corporations
- S.13 General government
- S.14 + S.15 Households and Non-Profit institutions serving households
- S.2 Rest of the world

1) Financial corporations:

- S.12 Financial corporations – total
- S.121+S.122 Monetary financial institutions

- S.121 Central Bank\*\*\*
- S.122 Other monetary financial institutions\*\*\*
- S.123 Other financial intermediaries
- S.124 Financial auxiliaries
- S.125 Insurance corporations and pension funds

2) General government sub-sectors breakdown:

- S.13 General Government – total
- S.1311 Central Government
- S.1312 State Government
- S.1313 Local Government
- S.1314 Social Security Funds

3) Households and Non-Profit institutions serving households:

- S.14+S.15 Households + Non-Profit institutions serving households – total
- S.14 Households\*\*\*
- S.15 Non-Profit institutions serving households\*\*\*

4) Rest of the world:

- S.2 Rest of the world – total
- S.21 European Union\*\*\*
- S.2111 Members of the EMU\*\*\*
- S.22 Others (not EU)\*\*\*

\*\*\* Institutional sectors and sub-sectors to be provided on a voluntary basis

5) Only for stocks of financial instruments but not meaningful for counterpart sector information.

**Table 8 – Non-financial accounts by sector**

Code	Transactions and Balancing items	Sectors														
		S.1	S.11	S.12	S.13	S.14/S.15	S.14	S.15	S.1N	S.2	S.21	S.211	S.2111	S.2112	S.212	S.22
<b>I Production account/External account of goods and services</b>		Total Economy	Non-financial corporations	Financial corporations	General government	Households + non-profit institution serving households	Households	Non-profit institution serving households	Not sectorized	Rest of the world	European Union	Member States of the EU	Members of the Monetary Union	Non-member of the Monetary Union	Institutions of the EU	Third countries and international organisations
<b>Resources</b>																
P.1	Output	x	x	x	x	x	x	x								
P.11	- Market Output	x	x	x	x	x	x	x								
P.12	- Output for own final use	x	x	x	x	x	x	x								
P.13	- Other non-market output	x			x	x		x								
P.7	Imports of goods and services									x	x	x	x	x	x	x
P.71	- Imports of goods									x	x	x	x	x	x	x
P.72	- Imports of services									x	x	x	x	x	x	x
P.72F	-- Imports of FISIM															
D.21 – D.31	Taxes less subsidies on products	x							x							
R1	Total resources	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
<b>Uses</b>																
P.2	Intermediate consumption	x	x	x	x	x	x	x								
P.6	Exports of goods and services									x	x	x	x	x	x	x
P.61	- Exports of goods									x	x	x	x	x	x	x
P.62	- Exports of services									x	x	x	x	x	x	x
P.62F	-- Exports of FISIM															
B.1g	Gross domestic product/Gross value added	x	x	x	x	x	x	x	x							
B.11	External balance of goods and services									x	x	x	x	x	x	x
U1	Total uses	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
K.1	Consumption of fixed capital	x	x	x	x	x	x	x								
B.1n	Net domestic product/Net value added	x	x	x	x	x	x	x	x							

II.1.1 Generation of income account		Sectors														
		S.1	S.11	S.12	S.13	S.14/S.15	S.14	S.15	S.1N	S.2	S.21	S.211	S.2111	S.2112	S.212	S.22
<b>Resources</b>																
B.1g	Gross domestic product/Gross value added	x	x	x	x	x	x	x	x							
D.3	Subsidies, received	x	x	x	x	x	x	x	x							
D.31	- Subsidies on products	x							x							
D.39	- Other subsidies on production	x	x	x	x	x	x	x								
R211	Total resources	x	x	x	x	x	x	x	x							
<b>Uses</b>																
D.1	Compensation of employees	x	x	x	x	x	x	x		x	x	x	x	x	x	
D.2	Taxes on production and imports, paid	x	x	x	x	x	x	x	x							
D.21	- Taxes on products	x							x							
D.29	- Other taxes on production	x	x	x	x	x	x	x								
B.2g_B.3g	Gross operating surplus plus gross mixed income	x	x	x	x	x	x	x	x							
B.3g	- Gross mixed income	x				x	x									
U211	Total uses	x	x	x	x	x	x	x	x							
<b>II.1.2 Allocation of primary income account</b>		Sectors														
		S.1	S.11	S.12	S.13	S.14/S.15	S.14	S.15	S.1N	S.2	S.21	S.211	S.2111	S.2112	S.212	S.22
<b>Resources</b>																
B.2g_B.3g	Gross operating surplus plus gross mixed income	x	x	x	x	x	x	x	x							
B.3g	- Gross mixed income	x				x	x									
D.1	Compensation of employees	x				x	x			x	x	x	x	x	x	x
D.11	- Wages and salaries	x				x	x					x	x	x	x	x
D.2	Taxes on production and imports, received	x			x					x	x				x	
D.21	- Taxes on products	x			x					x	x				x	
D.211	-- Value added type taxes (VAT)	x			x					x	x				x	
D.212	-- Taxes and duties on imports excluding VAT	x			x					x	x				x	
D.214	-- Taxes on products, except VAT and import taxes	x			x					x	x				x	
D.29	- Other taxes on production	x			x					x	x				x	
D.4	Property income	x	x	x	x	x	x	x		x	x	x	x	x	x	x
D.41	- Interest <sup>1)2)</sup>	x	x	x	x	x	x	x		x	x	x	x	x	x	x
D.42	- Distributed income of corporations	x	x	x	x	x	x	x		x	x	x	x	x	x	x
D.43	- Reinvested earnings on direct foreign investment	x	x	x	x	x	x	x		x	x	x	x	x	x	x
D.44	- Property income attributed to insurance policy holders	x	x	x	x	x	x	x		x	x	x	x	x	x	x
D.45	- Rents	x	x	x	x	x	x	x								
R212	Total resources	x	x	x	x	x	x	x								
TINT	<i>Total interest (incl. FISIM)</i>	x	x	x	x	x	x	x		x	x	x	x	x	x	x

<i>Uses</i>																	
D.3	Subsidies, paid	x			x					x	x					x	
D.31	- Subsidies on products	x			x					x	x					x	
D.39	- Other subsidies on production	x			x					x	x					x	
D.4	Property income	x	x	x	x	x	x	x		x	x	x	x	x	x	x	x
D.41	- Interest <sup>1)2)</sup>	x	x	x	x	x	x	x		x	x	x	x	x	x	x	x
D.42	- Distributed income of corporations	x	x	x	x	x				x	x	x	x	x			x
D.43	- Reinvested earnings on direct foreign investment	x	x	x	x	x			x	x					x	x	x
D.44	- Property income attributed to insurance policy holders	x		x		x			x	x							x
D.45	- Rents	x	x	x	x	x	x	x									
<b>B.5g</b>	<i>Gross national income/Balance of primary income, gross</i>	x	x	x	x	x	x	x									
U212	Total uses	x	x	x	x	x	x	x									
<i>TINT</i>	<i>Total interest (incl. FISIM)</i>	x	x	x	x	x	x	x		x	x	x	x	x	x	x	x

## II.2 Secondary distribution of income account

		Sectors														
		S.1	S.11	S.12	S.13	S.14/S.15	S.14	S.15	S.1N	S.2	S.21	S.211	S.2111	S.2112	S.212	S.22
<i>Resources</i>																
<b>B.5g</b>	<i>Gross national income/Balance of primary income, gross</i>	x	x	x	x	x	x	x								
D.5	Current taxes on income, wealth, etc	x			x					x	x	x	x	x		x
D.51	- Taxes on income	x			x					x	x	x	x	x		x
D.59	- Other current taxes	x			x					x	x	x	x	x		x
D.6	Social contributions and benefits	x	x	x	x	x	x	x								x
D.61	- Social contributions	x	x	x	x	x	x	x								x
D.611	-- Actual social contributions	x	x	x	x	x	x	x								
D.612	-- Imputed social contributions	x	x	x	x	x	x	x								
D.62	- Social benefits other than social transfers in kind	x				x	x			x	x	x	x	x		x
D.63	- Social transfers in kind	x				x	x									
D.7	Other current transfers	x	x	x	x	x	x	x							x	x
D.71	- Net non-life insurance premiums	x		x						x	x	x	x	x		x
D.72	- Non-life insurance claims	x	x	x	x	x	x	x								x
D.74	- Current international cooperation	x			x					x	x	x	x	x	x	x
D.75	- Miscellaneous current transfers <sup>2)</sup>	x	x	x	x	x	x	x							x	x
D.751	-- GNI based fourth own resource															x
R22	Total resources	x	x	x	x	x	x	x								

<i>Uses</i>																	
D.5	Current taxes on income, wealth, etc	x	x	x	x	x	x	x		x	x	x	x	x		x	
D.51	- Taxes on income	x	x	x		x	x			x	x	x	x		x		
D.59	- Other current taxes	x	x	x	x	x	x	x		x	x	x	x		x		
D.6	Social contributions and benefits	x	x	x	x	x	x	x		x	x	x	x	x	x		
D.61	- Social contributions	x				x	x			x	x	x	x	x	x		
D.611	-- Actual social contributions	x				x	x										
D.612	-- Imputed social contributions	x				x	x	x									
D.62	- Social benefits other than social transfers in kind	x	x	x	x	x	x	x		x	x	x	x	x	x		
D.63	- Social transfers in kind	x			x	x	x	x									
D.7	Other current transfers	x	x	x	x	x	x	x		x	x	x	x	x	x		
D.71	- Net non-life insurance premiums	x	x	x	x	x	x	x		x	x	x		x			
D.72	- Non-life insurance claims	x								x	x	x		x			
D.74	- Current international cooperation	x			x					x	x	x	x	x			
D.75	- Miscellaneous current transfers <sup>2)</sup>	x	x	x	x	x	x	x		x	x	x	x	x			
D.751	-- GNI based fourth own resource	x			x												
B.7g	Adjusted disposable income	x	x	x	x	x	x	x									
U22	Total uses	x	x	x	x	x	x	x									
- D.63	- (minus) Social transfers in kind	x			x	x		x									
B.6g	Gross disposable income	x	x	x	x	x	x	x									

#### II.4.1 Use of disposable income account

		Sectors														
		S.1	S.11	S.12	S.13	S.14/S.15	S.14	S.15	S.1N	S.2	S.21	S.211	S.2111	S.2112	S.212	S.22
<i>Resources</i>																
B.6g	Gross disposable income	x	x	x	x	x	x	x								
D.8	Adj. for the change in net equity of households in pension funds	x				x	x			x	x	x	x			x
R241	Total resources	x	x	x	x	x	x	x								
<i>Uses</i>																
P.3	Final consumption expenditure	x			x	x	x	x								
P.31	- Individual consumption expenditure	x			x	x	x	x								
P.32	- Collective consumption expenditure	x			x											
D.8	Adj. for the change in net equity of households in pension funds	x	x	x	x	x		x		x	x	x	x			x
B.8g	Gross saving	x	x	x	x	x	x	x								
B.12	Current external balance									x	x	x	x	x	x	x
U241	Total uses	x	x	x	x	x	x	x								

III.1.1 Change in net worth due to saving and capital transfers account		Sectors													
		S.1	S.11	S.12	S.13	S.14/S.15	S.14	S.15	S.1N	S.2	S.21	S.211	S.2111	S.2112	S.212
<b>Changes in liabilities and net worth</b>															
B.8g	Gross saving	x	x	x	x	x	x	x							
B.12	Current external balance									x	x	x	x	x	x
D.9	Capital transfers	x	x	x	x	x	x	x		x	x	x	x	x	x
D.91	- Capital taxes	x			x										
D.92	- Investment grants <sup>2)</sup>	x	x	x	x	x	x	x		x	x	x	x		x
D.92fromS212toS13	-- Investment grants from EU Institutions to General Government	x			x										
D.99	- Other capital transfers <sup>2)</sup>	x	x	x	x	x	x	x		x	x	x	x	x	x
R311	Total change in liabilities and net worth	x	x	x	x	x	x	x		x	x	x	x	x	x
<b>Changes in assets</b>															
D.9	Capital transfers	x	x	x	x	x	x	x		x	x	x	x	x	x
D.91	- Capital taxes	x	x	x		x	x	x		x	x	x	x		x
D.92	- Investment grants <sup>2)</sup>	x			x					x	x	x	x	x	x
D.92fromS212toS13	-- Investment grants from EU Institutions to General Government													x	
D.99	- Other capital transfers <sup>2)</sup>	x	x	x	x	x	x	x		x	x	x	x	x	x
K.1	Consumption of fixed capital	x	x	x	x	x	x	x							
B.10.1	Changes in net worth due to saving and capital transfers	x	x	x	x	x	x	x		x	x	x	x	x	x
U311	Total changes in assets	x	x	x	x	x	x	x		x	x	x	x	x	x
<b>III.1.2 Acquisitions of non-financial assets account</b>															
		Sectors													
		S.1	S.11	S.12	S.13	S.14/S.15	S.14	S.15	S.1N	S.2	S.21	S.211	S.2111	S.2112	S.212
<b>Changes in liabilities and net worth</b>															
B.10.1	Changes in net worth due to saving and capital transfers	x	x	x	x	x	x	x		x	x	x	x	x	x
K.1	Consumption of fixed capital	x	x	x	x	x	x	x							
R312	Total change in liabilities and net worth	x	x	x	x	x	x	x		x	x	x	x	x	x
<b>Changes in assets</b>															
P.5	Gross capital formation	x	x	x	x	x	x	x							
P.51	- Gross fixed capital formation	x	x	x	x	x	x	x							
P.52	- Changes in inventories	x	x	x	x	x	x	x							
P.53	- Acquisitions less disposals of valuables	x	x	x	x	x	x	x							
K.2	Acqu. Less disposals of non-produced non financial assets	x	x	x	x	x	x	x		x	x	x	x	x	x
B.9	Net lending (+)/Net borrowing (-)	x	x	x	x	x	x	x		x	x	x	x	x	x
U312	Total changes in assets	x	x	x	x	x	x	x		x	x	x	x	x	x
DB.9	Discrepancy with net lending/net borrowing of financial accounts	x	x	x	x	x	x	x		x	x	x	x	x	x

■ = non relevant cells

□ = required

□ = voluntary

<sup>1)</sup> Interested shall be recorded excluding FISIM

<sup>2)</sup> For this transaction of the sector S13, consolidation should be made within each sub-sector and between all sub-sectors of general government; i.e. central government, state government, local government and social security funds.

Breakdown of sector S2:

- 1990-1994 total

- 1995-1998: total and Monetary Union

- 1999 onwards: breakdown of total into Monetary Union/other EU25 member states/institutions of the EU/third countries and international organisations

**Table 9 – Detailed Tax and Social Contribution Receipts by Type of Tax or Social Contribution and Receiving Sub-sector\***

Code	Transaction
<i>D.2</i>	<i>Taxes on production and imports</i>
D.21	Taxes on products
D.211	Value added type taxes
D.212	Taxes and duties on imports excluding VAT
D.2121	Import duties
D.2122	Taxes on imports, excluding VAT and import duties
D.2122a	Levies on imported agricultural products
D.2122b	Monetary compensatory amounts on imports
D.2122c	Excise duties
D.2122d	General sales taxes
D.2122e	Taxes on specific services
D.2122f	Profits of import monopolies
D.214	Taxes on products, except VAT and import taxes
D.214a	Excise duties and consumption taxes
D.214b	Stamp taxes
D.214c	Taxes on financial and capital transactions
D.214d	Car registration taxes
D.214e	Taxes on entertainment
D.214f	Taxes on lotteries, gambling and betting
D.214g	Taxes on insurance premiums
D.214h	Other taxes on specific services

D.214i	General sales or turnover taxes
D.214j	Profits of fiscal monopolies
D.214k	Export duties and monetary comp. amounts on exports
D.214l	Other taxes on products n.e.c.
D.29	Other taxes on production
D.29a	Taxes on land, buildings or other structures
D.29b	Taxes on the use of fixed assets
D.29c	Total wage bill and payroll taxes
D.29d	Taxes on international transactions
D.29e	Business and professional licences
D.29f	Taxes on pollution
D.29g	Under-compensation of VAT (flat rate system)
D.29h	Other taxes on production n.e.c.
<i>D.5</i>	<i>Current taxes on income wealth, etc.</i>
D.51	Taxes on income
D.51a +D.51c1	Taxes on individual or household income including holding gains
D.51a	Taxes on individual or household income excluding holding gains**
D.51c1	Taxes on individual or household holding gains**
D.51b +D.51c2	Taxes on the income or profits of corporations including holding gains
D.51b	Taxes on the income or profits of corporations excluding holding gains**
D.51c2	Taxes on holding gains of corporations**
D.51c3	Other taxes on holding gains**

D.51C	Taxes on holding gains
D.51D	Taxes on winnings from lottery or gambling
D.51E	Other taxes on income n.e.c.
D.59	Other current taxes
D.59a	Current taxes on capital
D.59b	Poll taxes
D.59c	Expenditure taxes
D.59d	Payments by households for licences
D.59e	Taxes on international transactions
D.59f	Other current taxes n.e.c.
D.91	Capital Taxes
D.91a	Taxes on capital transfers
D.91b	Capital levies
D.91c	Other capital taxes n.e.c.
D.2+D.5 +D.91	<i>Total tax receipts</i>
D.611	Actual social contributions
D.6111	Employers' actual social contributions
D.61111	Compulsory employers' actual social contributions
D.61112	Voluntary employers' actual social contributions
D.6112	Employees' social contributions
D.61121	Compulsory employees' social contributions
D.61122	Voluntary employees' social contributions
D.6113	Social contributions by self- and non-employed persons

D.61131	Compulsory social contributions by self- and non-employed persons
D.61132	Voluntary social contributions by self- and non-employed persons
D.612	Imputed social contributions
D.995	Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected <sup>(1)</sup>
D.99521	Taxes on products assessed but unlikely to be collected (1)
D.99529	Other taxes on production assessed but unlikely to be collected (1)
D.99551	Taxes on income assessed but unlikely to be collected(1)
D.99559	Other current taxes assessed but unlikely to be collected (1)
D.9956111	Employers' actual social contributions assessed but unlikely to be collected <sup>(1)</sup>
D.9956112	Employees' social contributions assessed but unlikely to be collected <sup>(1)</sup>
D.9956113	Social contributions by self- and unemployed persons assessed but unlikely to be collected <sup>(1)</sup>
D.99591	Capital taxes assessed but unlikely to be collected <sup>(1)</sup>
D.2+D.5 +D.91 +D.611 -D.995	<i>Total receipts from taxes and social contributions after deduction of amounts assessed but unlikely to be collected</i>
D.2+D.5 +D.91 +D.611 +D.612 -D.995	<i>Total receipts from taxes and social contributions (including imputed social contributions) after deduction of amounts assessed but unlikely to be collected</i>

\* Sector and sub-sectors:

S.13 General Government. Sub-sectors breakdown:

- S.13 General Government
- S.1311 Central Government
- S.1312 State Government
- S.1313 Local Government
- S.1314 Social Security Funds

S.212 Institutions of the EU:

\*\* On a voluntary basis.

1) Split by receiving sub-sector on a voluntary basis.

**Table 10 – Tables by industry and by region (NUTS II), current prices**

Code	List of variables	Breakdown
D.1	1. Compensation of employees	A6
P.51	2. Gross fixed capital formation	A6
	3. Employment in thousands of hours worked	
ETO	- Total	A6
EEM	- Employees	A6

**Table 11 – Expenditure of General Government by function**

Code	List of variables	Function	Sub-sector breakdown <sup>(1)</sup>
P.5 + K.2	Gross capital formation + Acquisitions less disposals of non-financial non-produced assets	COFOG divisions COFOG groups <sup>(3)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
P.5	Gross capital formation	COFOG divisions COFOG groups <sup>(3)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
P.51	<i>of which, gross fixed capital formation<sup>(3)</sup></i>	COFOG divisions COFOG groups	S.13
K.2	Acquisitions less disposals of non-financial non-produced assets	COFOG divisions COFOG groups <sup>(3)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.1	Compensation of employees	COFOG divisions COFOG groups <sup>(3)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.3	Subsidies	COFOG divisions COFOG groups <sup>(3)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.4	Property income <sup>(2)</sup>	COFOG divisions COFOG groups <sup>(3)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.4_S.1311	<i>of which, payable to sub-sector Central Government (S.1311) <sup>(2)(3)</sup></i>	COFOG divisions	S.1312, S.1313, S.1314
D.4_S.1312	<i>of which, payable to sub-sector State Government (S.1312) <sup>(2)(3)</sup></i>	COFOG divisions	S.1311, S.1313, S.1314
D.4_S.1313	<i>of which, payable to sub-sector Local Government (S.1313) <sup>(2)(3)</sup></i>	COFOG divisions	S.1311, S.1312, S.1314
D.4_S.13.14	<i>of which, payable to sub-sector Social Security Funds (S.1314) <sup>(2)(3)</sup></i>	COFOG divisions	S.1311, S.1312, S.1313
D.62+D.6311 +D.63121 +D.63131	Social benefits other than social transfers in kind and social transfers in kind related to expenditure on products supplied to households via market producers, payable	COFOG divisions COFOG groups <sup>(3)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
P.2+D.29 +D.5+D.8	Intermediate consumption + Other taxes on production + Current taxes on income, wealth, etc.+ Adjustment for the change in net equity of households in pension funds reserves	COFOG divisions COFOG groups <sup>(3)</sup>	S.13, S.1311, S.1312, S.1313, S.1314

P.2	Intermediate consumption	COFOG divisions COFOG groups <sup>(3)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.29+D.5 +D.8	Other taxes on production + Current taxes on income, wealth, etc.+ Adjustment for the change in net equity of households in pension funds reserves	COFOG divisions COFOG groups <sup>(3)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.7	Other current transfers <sup>(2)</sup>	COFOG divisions COFOG groups <sup>(3)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.7_S.1311	<i>of which, payable to sub-sector Central Government (S.1311)</i> <sup>(2)(3)</sup>	COFOG divisions	S.1312, S.1313, S.1314
D.7_S.1312	<i>of which, payable to sub-sector State Government (S.1312)</i> <sup>(2)(3)</sup>	COFOG divisions	S.1311, S.1313, S.1314
D.7_S.1313	<i>of which, payable to sub-sector Local Government (S.1313)</i> <sup>(2)(3)</sup>	COFOG divisions	S.1311, S.1312, S.1314
D.7_S.13.14	<i>of which, payable to sub-sector Social Security Funds (S.1314)</i> <sup>(2)(3)</sup>	COFOG divisions	S.1311, S.1312, S.1313
D.9	Capital transfers <sup>(2)</sup>	COFOG divisions COFOG groups <sup>(3)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.92	<i>of which, investment grants</i> <sup>(3)</sup>	COFOG divisions COFOG groups	S.13
D.9_S.1311	<i>of which, payable to sub-sector Central Government (S.1311)</i> <sup>(2)(3)</sup>	COFOG divisions	S.1312, S.1313, S.1314
D.9_S.1312	<i>of which, payable to sub-sector State Government (S.1312)</i> <sup>(2)(3)</sup>	COFOG divisions	S.1311, S.1313, S.1314
D.9_S.1313	<i>of which, payable to sub-sector Local Government (S.1313)</i> <sup>(2)(3)</sup>	COFOG divisions	S.1311, S.1312, S.1314
D.9_S.1314	<i>of which, payable to sub-sector Social Security Funds (S.1314)</i> <sup>(2)(3)</sup>	COFOG divisions	S.1311, S.1312, S.1313
TE	Total expenditure	COFOG divisions COFOG groups <sup>(3)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
P.3	Final consumption expenditure	COFOG divisions COFOG groups <sup>(3)</sup>	S.13, S.1311, S.1312, S.1313, S.1314

- 1) Breakdown of sub-sectors:
  - S.13 General Government
  - S.1311 Central Government
  - S.1312 State Government
  - S.1313 Local Government
  - S.1314 Social Security Funds

Backward data for sub-sectors S.1311, S.1312, S.1313 and S.1314 and counterpart information for D.4, D.7 and D.9 starting in 1995.

2) For sub-sector data, consolidation should be made within each sub-sector but not between sub-sectors. Sector S13 data equal the sum of sub-sector data, except items D4, D7 and D9 (and their sub-items) for which consolidation between sub-sectors should be made.

3) On a voluntary basis.

**Table 12 – Tables by industry and by region (NUTS III)**

Code	List of variables	Breakdown
B1.g	1. Gross value added at basic prices (current prices)	A6
	2. Employment (thousands of persons)	
ETO	- Total	A6
EEM	- Employees	A6

**Table 13 – Households accounts by region (NUTS II)***Allocation of primary income account of households*

Code	Uses	Code	Resources
D.4	1. Property income	B.2/B.3	3. Operating surplus/mixed income
B.5	2. Balance of primary income, net	D.1	4. Compensation of employees
		D.4	5. Property income

*Secondary distribution of income account of households*

Code	Uses	Code	Resources
D.5	6. Current taxes on income, wealth, etc.	B.5	10. Balance of primary income, net
D.61	7. Social contributions	D.62	11. Social benefits other than social benefits in kind
D.7	8. Other current transfers	D.7	12. Other current transfers
B.6	9. Disposable income, net		

**Table 15 – Supply table at basic prices, including transformation into purchasers’ prices, current prices and constant prices of the previous year**

**n=60, m=60**

		Industries (NACE A60)						Σ (1)	Imports cif**	Total supply at basic prices	Trade and transport margins	Taxes less subsidies on products	Total supply at purchasers' prices
		1	2	3	4	.....	n						
		(1)						(2)	(3)	(4)	(5)	(6)	(7)
1	(1)	Output by product and by industry at basic prices							a) Intra EU cif <sup>2)</sup>				
2									b) From members of the EMU cif <sup>1)</sup>				
3									c) From non-members of the EMU cif <sup>1)</sup>				
4									d) Extra EU cif <sup>2)</sup>				
.									e) Total				
.													
.													
.													
.													
.													
.													
m													
Σ (1)									Total output by industry				
Adjust. Items:													
- Cif/fob adjustments on imports													
- Direct purchase abroad by residents			-							-		-	
(1) + (2)													

Total of which:								
- Market output	(3)			-	-	-	-	
- Output for own final use								
- Other non-market output				-	-	-	-	

1) On a voluntary basis

- 2) Breakdown of imports: - until 2003 breakdown by EU15/Monetary Union (voluntary)/ other EU15 members (voluntary)/ extra EU15;  
- from 2004 breakdown by EU25/Monetary Union (voluntary)/ other EU25 members (voluntary)/extra EU25.

**Table 16 – Use table at purchasers' prices, current prices and constant prices of the previous year**

**n=60, m=60**

		Industries (NACE A60) 1 2 3 ..... n	$\Sigma$ (1)	Final uses a) b) c) d) e) f) g) h)	$\Sigma$ (3)	$\Sigma$ (1) + $\Sigma$ (3)
		(1)	(2)	(3)	(4)	(5)
Products (CPA)	1	Intermediate consumption at purchasers' prices by product and by industry		Final uses at purchasers' prices:		
	2			Final consumption expenditure:		
	3			a) by households		
	.			b) by NPISH		
	.			c) by government		
	.			d) total		
	.			Gross capital formation:		
	.			e) gross fixed capital formation		
	.			f) changes in inventories		
	.			g) acquisitions less disposals of valuables <sup>1)</sup>		
	.			h) exports fob <sup>2)</sup> :		
	.			- intra EU		
	.			- to members of the EMU <sup>1)</sup>		
	.			- to non-members of the EMU <sup>1)</sup>		
	m			- extra EU		
$\Sigma$ (1)	(2)	Total intermediate consumption by industry		Total final uses by type		Total use
Adjustment items:						
- Cif/fob adjustments on exports	(3)	-		only exports	only exports	
- Direct purchases abroad by residents		-		only S.14	only S.14	
- Purchases on the domestic territory by non-resident		-		only S.14 and exports)	only S.14 and exports	
$\Sigma$ (2) + $\Sigma$ (3)	(4)					

- Compensation of employees <sup>3)</sup> Wages and salaries <sup>3)</sup>	(5)		
- Other net taxes on production <sup>3)</sup>			
- Consumption of fixed capital <sup>3)</sup>			
- Operating surplus, net <sup>3)</sup>			
- Operating surplus, gross <sup>3)</sup>			
- Mixed income, gross <sup>1), 3)</sup>			
- Value added at basic prices <sup>3)</sup>			
- Output at basic prices <sup>3)</sup>			
Supplementary data:	(6)		
- Fixed capital formation <sup>3)</sup>			
- Fixed capital stock <sup>3)</sup>			
- Labour input (thousands of persons)			

1) On a voluntary basis

2) Breakdown of exports: - until 2003 breakdown by EU15/Monetary Union (voluntary)/ other EU15 members (voluntary)/ extra EU15;  
- from 2004 breakdown by EU25/Monetary Union (voluntary)/ other EU25 members (voluntary)/extra EU25.

3) Only at current prices

**Table 17 – Symmetric input-output table at basic prices (product by product\*), current prices**

**n=60**

		Products 1 2 3 .....n	$\Sigma$ (1)	Final uses a) b) c) d) e) f) g) h)	$\Sigma$ (3)	$\Sigma$ (1) + $\Sigma$ (3)
		(1)	(2)	(3)	(4)	(5)
Products	1	Intermediate consumption at basic prices (product by product)		Final uses at purchasers' prices:		
	2			Final consumption expenditure:		
	3			a) by households		
	.			b) by NPISH		
	.			c) by government		
	.			d) total		
	.			Gross capital formation:		
	.			e) gross fixed capital formation		
	.			f) changes in inventories		
	.			g) changes in valuables <sup>1)</sup>		
	.			h) exports fob <sup>2)</sup> :		
	.			- intra EU		
	.			- to members of the EMU <sup>1)</sup>		
	.			- to non-members of the EMU <sup>1)</sup>		
	n			- extra EU		
$\Sigma$ (1)	(2)	Total intermediate consumption at basic prices by product		Final use at basic prices by type		Total use at basic prices
Taxes less subsidies on products	(3)	Net taxes on products by product		Net taxes on products by type of final use		Total net taxes on production
$\Sigma$ (1) + (3)	(4)	Total intermediate consumption at purchasers' prices by product		Total final uses by type at purchasers' prices		Total use at purchasing prices

Compensation of employees Wages and salaries			
- Other net taxes on production			
- Consumption of fixed capital	(5)		
- Operating surplus, net			
- Operating surplus, gross			
- Mixed income, gross <sup>1)</sup>			
- Value added at basic prices			
Imports intra EU <sup>2)</sup>			
- imports from members of the EMU <sup>1)</sup>	(6)		
- imports from non members of the EMU <sup>1)</sup>			
Imports extra EU <sup>2)</sup>			
Σ (6)	(7)	Imports cif by product	
(5) + (7)	(8)	Supply at basic prices by product	

\* Industry by industry provided that industry by industry is a good approximation of product by product.

1) On a voluntary basis

2) Breakdown of exports/imports: - until 2003 breakdown by EU15/Monetary Union (voluntary)/ other EU15 members (voluntary)/ extra EU15;  
- from 2004 breakdown by EU25/Monetary Union (voluntary)/ other EU25 members (voluntary)/extra EU25.

**Table 18 – Symmetric input-output table for domestic output at basic prices (product by product\*), current prices**

**n=60**

		Products 1 2 3 .....n	$\Sigma$ (1)	Final uses a) b) c) d) e) f) g) h)	$\Sigma$ (3)	$\Sigma$ (1) + $\Sigma$ (3)
		(1)	(2)	(3)	(4)	(5)
Products	1	For domestic output: Intermediate consumption at basic prices (product by product)		Final uses at purchasers' prices:		
	2			Final consumption expenditure:		
	3			a) by households		
	.			b) by NPISH		
	.			c) by government		
	.			d) total		
	.			Gross capital formation:		
	.			e) gross fixed capital formation		
	.			f) changes in inventories		
	.			g) changes in valuables <sup>1)</sup>		
	n			h) exports fob <sup>2)</sup> :		
				- intra EU		
				- to members of the EMU <sup>1)</sup>		
				- to non-members of the EMU <sup>1)</sup>		
				- extra EU		
$\Sigma$ (1)	(2)	Total intermediate consumption of domestic output by product		Final use of domestic output		Total domestic output
Use of imported products	(3)	Total intermediate consumption of imported products by product, cif		Final use of imported products, cif		Total imports
Taxes les subsidies on products	(4)	Net taxes on products for intermediate consumption by product		Net taxes on products for final use		Total net taxes on products
$\Sigma$ (1) + (3) + (4)	(5)	Total intermediate consumption at purchasing prices by product		Total final uses by type at purchaser prices		Total use

Compensation of employees			
Wages and salaries			
- Other net taxes on production			
- Consumption of fixed capital			
- Operating surplus, net	(6)		
- Mixed income, gross <sup>1)</sup>			
- Operating surplus, gross			
- Value added at basic prices			
- Output at basic prices			

\* Industry by industry provided that industry by industry is a good approximation of product by product.

1) On a voluntary basis

2) Breakdown of exports: - until 2003 breakdown by EU15/Monetary Union (voluntary)/ other EU15 members (voluntary)/ extra EU15;  
- from 2004 breakdown by EU25/Monetary Union (voluntary)/ other EU25 members (voluntary)/extra EU25.

**Table 19 – Symmetric input-output table for imports at basic prices (product by product\*) cif, current prices**

**n=60**

		Products 1 2 3 ..... n	$\Sigma$ (1)	Final uses a) b) c) d) e) f) g) h)	$\Sigma$ (3)	$\Sigma$ (1) + $\Sigma$ (3)
		(1)	(2)	(3)	(4)	(5)
Products	1	For imports: Intermediate consumption at basic prices (product by product)		Final uses at purchasers' prices:		
	2			Final consumption expenditure:		
	3			a) by households		
	.			b) by NPISH		
	.			c) by government		
	.			d) total		
	.			Gross capital formation:		
	.			e) gross fixed capital formation		
	.			f) changes in inventories		
	.			g) changes in valuables <sup>1)</sup>		
n	h) exports fob <sup>2)</sup> :					
				- intra EU		
				- to members of the EMU <sup>1)</sup>		
				- to non-members of the EMU <sup>1)</sup>		
				- extra EU		
$\Sigma$ (1)	(2)	Total intermediate consumption of imports at basic prices by product		Final use of imports at basic prices		Total import

\* Industry by industry provided that industry by industry is a good approximation of product by product.

1) On a voluntary basis.

2) Breakdown of exports: - until 2003 breakdown by EU15/Monetary Union (voluntary)/ other EU15 members (voluntary)/ extra EU15;  
- from 2004 breakdown by EU25/Monetary Union (voluntary)/ other EU25 members (voluntary)/extra EU25.

**Table 20 – Cross classification of fixed assets by industry and by asset**

Code	List of variables	Breakdown Industries*	Breakdown Assets	Unit
AN.11g	1. Fixed assets, gross	A17/A31/A60	AN_F6 <sup>†</sup>	- Current replacement costs - Constant replacement costs
AN.11n	2. Fixed assets, net	A17/A31/A60	AN_F6 <sup>†</sup>	- Current replacement costs - Constant replacement costs

\* A17 mandatory

A31/A60: on a voluntary basis

**Table 22 – Cross classification of gross fixed capital formation by industry and by product**

Code	List of variables	Breakdown Industries*	Breakdown Assets	Unit
P.51	1. Gross fixed capital formation	A17/A/31A60	AN_F6 <sup>†</sup>	- Current prices - Previous year's prices and chain-linked volumes

\* A31/A60: on a voluntary basis

**Table 26 – Balance sheets for non-financial assets**

Code	List of variables*	Breakdown
		Sectors
AN.1	1. Produced assets	S.1, S.11, S.12, S.13, S.14 + S.15
AN.11	2. Fixed assets	S.1, S.11, S.12, S.13, S.14 + S.15
AN.111	3. Tangible fixed assets	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1111	4. Dwellings	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1112	5. Other buildings and structures	S.1, S.11, S.12, S.13, S.14 + S.15
AN.11121	6. Non-residential buildings	S.1, S.11, S.12, S.13, S.14 + S.15
AN.11122	7. Other structures	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1113	8. Machinery and equipment	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1114	9. Cultivated assets	S.1, S.11, S.12, S.13, S.14 + S.15
AN.112	10. Intangible fixed assets	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1121	11. Mineral exploration	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1122	12. Computer software	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1123	13. Entertainment, literary or artistic originals	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1129	14. Other intangible fixed assets	S.1, S.11, S.12, S.13, S.14 + S.15
AN.12	15. Inventories	S.1, S.11, S.12, S.13, S.14 + S.15
AN.13	16. Valuables	S.1, S.11, S.12, S.13, S.14 + S.15
AN.2	17. Non-produced assets	S.1, S.11, S.12, S.13, S.14 + S.15
AN.21	18. Tangible non-produced assets	S.1, S.11, S.12, S.13, S.14 + S.15
AN.211	19. Land	S.1, S.11, S.12, S.13, S.14 + S.15
AN.212	20. Subsoil assets	S.1, S.11, S.12, S.13, S.14 + S.15
AN.213 + AN.214	21. Non-cultivated biological resources and water resources	S.1, S.11, S.12, S.13, S.14 + S.15
AN.22	22. Intangible non-produced assets	S.1, S.11, S.12, S.13, S.14 + S.15

\* Voluntary: all items except AN.1111, dwellings

Unit: current replacement costs

## DEROGATIONS BY COUNTRY

### 1. CZECH REPUBLIC

#### 1.1. Derogations for tables

<b>Table No</b>	<b>Variable/item</b>	<b>Derogation</b>	<b>Period covered by the derogation</b>	<b>Until</b>
All tables	All variables/items	Backward data before 1995: not to be transmitted	Before 1995	---

### 2. GERMANY

#### 2.1. Derogations for tables

<b>Table No</b>	<b>Variable/item</b>	<b>Derogation</b>	<b>Period covered by the derogation</b>	<b>Until</b>
All tables	All variables/items	Backward data before 1991: Federal Republic of Germany before unification	Before 1991	---

### 3. ESTONIA

#### 3.1. Derogations for tables

<b>Table No</b>	<b>Variable/item</b>	<b>Derogation</b>	<b>Period covered by the derogation</b>	<b>Until</b>
All tables	All variables/items	Backward data before 1995: not to be transmitted	Before 1995	---

### 4. LATVIA

#### 4.1. Derogations for tables

<b>Table No</b>	<b>Variable/item</b>	<b>Derogation</b>	<b>Period covered by the derogation</b>	<b>Until</b>
All tables	All variables/items	Backward data before 1995: not to be transmitted	Before 1995	---

### 5. LITHUANIA

#### 5.1. Derogations for tables

<b>Table No</b>	<b>Variable/item</b>	<b>Derogation</b>	<b>Period covered by the derogation</b>	<b>Until</b>
All tables	All variables/items	Backward data before 1995: not to be transmitted	Before 1995	---

6. HUNGARY

6.1. Derogations for tables

<b>Table No</b>	<b>Variable/item</b>	<b>Derogation</b>	<b>Period covered by the derogation</b>	<b>Until</b>
All tables	All variables/items	Backward data before 1995: not to be transmitted	Before 1995	---

7. POLAND

7.1. Derogations for tables

<b>Table No</b>	<b>Variable/item</b>	<b>Derogation</b>	<b>Period covered by the derogation</b>	<b>Until</b>
All tables	All variables/items	Backward data before 1995: not to be transmitted	Before 1995	---

8. SLOVENIA

8.1. Derogations for tables

<b>Table No</b>	<b>Variable/item</b>	<b>Derogation</b>	<b>Period covered by the derogation</b>	<b>Until</b>
All tables	All variables/items	Backward data before 1995: not to be transmitted	Before 1995	---

9. SLOVAKIA

9.1. Derogations for tables

<b>Table No</b>	<b>Variable/item</b>	<b>Derogation</b>	<b>Period covered by the derogation</b>	<b>Until</b>
All tables	All variables/items	Backward data before 1995: not to be transmitted	Before 1995	---

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