EUROPEAN UNION

THE EUROPEAN PARLIAMENT **THE COUNCIL**

Brussels, 8 February 2023
(OR. en)

2021/0407(COD) **PE-CONS 64/22**

ECOFIN 1170
STATIS 62
CODEC 1751

LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject:	REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Regulation (EU) No 549/2013 on the European system of national and regional accounts in the European Union and repealing 11 legal acts in the field of national accounts

REGULATION (EU) 2023/…
OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of …

amending Regulation (EU) No 549/2013 on the European system of national and regional accounts in the European Union and repealing 11 legal acts in the field of national accounts

(Text with EEA relevance)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 338(1) thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Central Bank[1],

Acting in accordance with the ordinary legislative procedure[2],

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1 OJ C 218, 2.6.2022, p. 2.

2 Position of the European Parliament of 2 February 2023 (not yet published in the Official Journal) and decision of the Council of ….

Whereas:

(1) Regulation (EU) No 549/2013 of the European Parliament and of the Council[1] set up a revised European System of Accounts (ESA 2010) and 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 Union, in order to obtain comparable results between Member States.

(2) Annex A to Regulation (EU) No 549/2013 provides for the methodology for the drawing up of the accounts of the Member States.

(3) During the application of Regulation (EU) No 549/2013, minor textual inconsistencies have been identified in Annex A to that Regulation, and those inconsistencies need to be corrected.

[1] Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union (OJ L 174, 26.6.2013, p. 1).

(4) Annex B to Regulation (EU) No 549/2013 (the ‘transmission programme’) provides for a set of tables of national accounts data, including related metadata, which Member States are to transmit to the Commission (Eurostat) within specified time limits for the purposes of the Union.

(5) The transmission programme should be updated to take into account changing user needs, new policy priorities and the development of new economic activities in the Union.

(6) Metadata on structural information to be transmitted should take into account the principles described in the Commission Recommendation on reference metadata and quality reports for the European Statistical System, replacing Recommendation of 23 June 2009 on reference metadata for the European Statistical System[1]. New metadata transmission requirements should not impose excessive additional costs or excessive administrative burden on Member States.

[1] OJ L …, …, p. …

(7) The 49th session of the United Nations Statistical Commission considered and endorsed the revised version of the classification of individual consumption by purpose (Coicop 2018) as the internationally accepted standard. Regulation (EU) No 549/2013 makes reference to the previous version (Coicop 1999) in Annexes A and B thereto, and those references should therefore be updated.

(8) Regulation (EU) No 549/2013 should therefore be amended accordingly.

(9) Since the implementation of this Regulation will require major adaptations to national statistical systems, the Commission should grant derogations to Member States. Such derogations should be temporary and granted for a maximum duration of three years. The Commission should provide support to the Member States concerned in their efforts to carry out the required adaptations to their statistical systems so that the derogations can be discontinued as soon as possible.

(10) Following the entry into force of Regulation (EU) No 549/2013 and of Regulation (EU) 2019/516 of the European Parliament and of the Council[1], 11 legal acts based on the previous European system of national and regional accounts, established by Council Regulation (EC) No 2223/96[2] (ESA 95), are no longer relevant. The measures set out in this Regulation will replace those of Regulations (EC) No 359/2002[3], (EC) No 1221/2002[4], (EC) No 1267/2003[5],

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1 Regulation (EU) 2019/516 of the European Parliament and of the Council of 19 March 2019 on the harmonisation of gross national income at market prices and repealing Council Directive 89/130/EEC, Euratom and Council Regulation (EC, Euratom) No 1287/2003 (GNI Regulation) (OJ L 91, 29.3.2019, p. 19).

2 Council Regulation (EC) No 2223/96 of 25 June 1996 on the European system of national and regional accounts in the Community (OJ L 310, 30.11.1996, p. 1).

3 Regulation (EC) No 359/2002 of the European Parliament and of the Council of 12 February 2002 amending Council Regulation (EC) No 2223/96 as concerns the use of ESA 95 in the determination of Member States' payments to the VAT-based own resource (OJ L 58, 28.2.2002, p. 1).

4 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 (OJ L 179, 9.7.2002, p. 1).

5 Regulation (EC) No 1267/2003 of the European Parliament and of the Council of 16 June 2003 amending Council Regulation (EC) No 2223/96 with respect to the time limit for transmission of the main aggregates of national accounts, to the derogations concerning the transmission of the main aggregates of national accounts and to the transmission of employment data in hours worked (OJ L 180, 18.7.2003, p. 1).

(EC) No 501/2004[1], (EC) No 1161/2005[2], (EC) No 1392/2007[3] and (EC) No 400/2009[4] of the European Parliament and of the Council, Council Regulation (EC) No 1222/2004[5], Commission Regulation (EC) No 264/2000[6] and Commission Decisions 98/715/EC[7] and 2002/990/EC[8]. Those acts should therefore be repealed.

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1 Regulation (EC) No 501/2004 of the European Parliament and of the Council of 10 March 2004 on quarterly financial accounts for general government (OJ L 81, 19.3.2004, p. 1).

2 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 (OJ L 191, 22.7.2005, p. 22).

3 Regulation (EC) No 1392/2007 of the European Parliament and of the Council of 13 November 2007 amending Council Regulation (EC) No 2223/96 with respect to the transmission of national accounts data (OJ L 324, 10.12.2007, p. 1).

4 Regulation (EC) No 400/2009 of the European Parliament and of the Council of 23 April 2009 amending Council Regulation (EC) No 2223/96 on the European system of national and regional accounts in the Community as regards the implementing powers conferred on the Commission (OJ L 126, 21.5.2009, p. 11).

5 Council Regulation (EC) No 1222/2004 of 28 June 2004 concerning the compilation and transmission of data on the quarterly government debt (OJ L 233, 2.7.2004, p. 1).

6 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 (OJ L 29, 4.2.2000, p. 4).

7 Commission Decision 98/715/EC of 30 November 1998 clarifying Annex A to Council Regulation (EC) No 2223/96 on the European system of national and regional accounts in the Community as concerns the principles for measuring prices and volumes (OJ L 340, 16.12.1998, p. 33).

8 Commission Decision 2002/990/EC of 17 December 2002 further clarifying Annex A to Council Regulation (EC) No 2223/96 as concerns the principles for measuring prices and volumes in national accounts (OJ L 347, 20.12.2002, p. 42).

(11) This Regulation should apply from 1 September 2024 to coincide with the agreed timing for harmonised national accounts benchmark revisions in Member States. This does not prevent Member States from compiling their statistics in accordance with the amended Annexes before that general application date. In order to ensure sufficient time for the adaptation to new transmission requirements, any new obligation to transmit metadata on structural information should apply from 1 September 2025, even though those metadata may already voluntarily be transmitted before that date.

(12) With a view to mitigating the social and economic impact of the COVID-19 crisis and in order to reinforce the resilience of Member States' economies and social structures, the Union has taken major initiatives, in particular NextGenerationEU and the Recovery and Resilience Facility established by Regulation (EU) 2021/241 of the European Parliament and of the Council[1]. Against that background, Union statistics should properly reflect the statistical accounts of the institutions and bodies of the Union. Therefore, technical work should be pursued for that purpose, so that a robust methodology is developed allowing for the compilation and dissemination of statistical accounts by the Commission (Eurostat), including the ESA 2010 net lending / net borrowing and the outstanding Maastricht debt liabilities. By 31 March 2024, the Commission (Eurostat) should submit a report to the European Parliament and to the Council on the progress made in that regard.

[1] Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility (OJ L 57, 18.2.2021, p. 17).

(13) Since the objective of this Regulation, namely the creation of common statistical standards that permit the production of harmonised national accounts data to achieve overall comparability at Union level, cannot be sufficiently achieved by the Member States but can rather, by reason of its scale and effects, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve that objective.

(14) Data on information and communication technologies equipment are essential to support the analysis and the policymaking in the context of priority policies relating to digitalisation and the European Green Deal, which aim to reinforce competitiveness and further development of new technologies. Similarly, data on land underlying buildings and structures are important for the analysis of investment and wealth at Union level. The Commission (Eurostat) and national statistical authorities should pursue the methodological work undertaken in this area in recent years with a view to increasing the availability of more detailed data in the context of the future revision of the European system of national and regional accounts.

(15) Periodic updates are needed to take into account the interaction between globalisation, the green and digital transitions and national accounts in order to provide decision-makers with the necessary data and knowledge to ensure competitiveness, financial stability, budgetary resilience, sound public finances and fair tax policy. Furthermore, the 51st session of the United Nations Statistical Commission has already requested the Intersecretariat Working Group on National Accounts to develop a roadmap for the revision of the System of National Accounts 2008. The revised version of the System of National Accounts is planned to be adopted by the United Nations Statistical Commission in 2025.

(16) The update of international manuals on national accounts is necessary, in particular with regard to well-being and sustainability, given that so much of the activity affecting economic well-being of the population occurs beyond the production frontier.

(17) The revision of the System of National Accounts 2008 in 2025 will provide an opportunity to update the internationally agreed concepts, definitions, classifications and accounting rules in order to address global challenges related to climate change, security, inequality, sustainability and well-being and will be instrumental in supporting policymakers in taking informed decisions to foster economic, social and territorial cohesion, reduce social and gender inequalities and catalyse the green and digital transitions. The Commission should therefore regularly provide the required information and discuss with the European Parliament and the Council the revision of the System of National Accounts 2008 before its conclusion planned for 2025.

(18) The European Statistical System Committee has been consulted,

HAVE ADOPTED THIS REGULATION:

Article 1

Amendments to Regulation (EU) No 549/2013

Regulation (EU) No 549/2013 is amended as follows:

(1) Article 6 is amended as follows:

(a) paragraph 1 is replaced by the following:

‘1. In so far as a national statistical system necessitates major adaptations for the application of Regulation (EU) …/… of the European Parliament and of the Council[*+], the Commission shall grant temporary derogations to Member States by means of implementing acts, for a maximum duration of three years. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 8(2) of this Regulation.

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[*] Regulation (EU) …/… of the European Parliament and of the Council of … amending Regulation (EU) No 549/2013 on the European system of national and regional accounts in the European Union and repealing 11 legal acts in the field of national accounts (OJ L …, …, p. …).’;

[+] OJ: Please insert in the text the number of the Regulation contained in document PE-CONS 64/22 (2021/0407(COD)) and insert the number, date and OJ reference of that Regulation in the footnote.

(b) paragraph 3 is replaced by the following:

‘3. For the purposes set out in paragraphs 1 and 2, the Member States concerned shall present a duly justified request to the Commission not later than … [three months after the date of entry into force of this amending Regulation].’;

(2) Annex A is amended in accordance with Annex I to this Regulation;

(3) Annex B is replaced by the text set out in Annex II to this Regulation.

Article 2

Repeal

The legal acts set out in Annex III are repealed.

Article 3

Review

By 31 March 2024, the Commission (Eurostat) shall submit to the European Parliament and to the Council a report evaluating the progress made on the statistical accounts of the institutions and bodies of the Union, including on the ESA 2010 net lending / net borrowing and the outstanding Maastricht debt liabilities. Based on that report, the Commission may submit, if appropriate, a legislative proposal.

Article 4

Entry into force and application

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

2. This Regulation shall apply from 1 September 2024.

3. By way of derogation from paragraph 2 of this Article, Article 1, point (3), of this Regulation shall, as regards the obligation to transmit metadata on structural information referred to in paragraph 10 of Annex B to Regulation (EU) No 549/2013, apply from 1 September 2025.

4. By way of derogation from paragraph 3 of this Article, the obligation to transmit metadata on structural information referred to in paragraph 10 of Annex B to Regulation (EU) No 549/2013 shall, as regards table 27 of that Annex, apply from 1 September 2024.

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

Done at …,

For the European Parliament	*For the Council*
The President	*The President*

ANNEX I

Annex A to Regulation (EU) No 549/2013 is amended as follows:

(1) in paragraph 1.51, point (b) is replaced by the following:

‘(b) expenditures on weapon systems that meet the general definition of assets have been classified as fixed capital formation, rather than intermediate consumption;’;

(2) in paragraph 1.51, point (h) is replaced by the following:

‘(h) the treatment of super-dividends paid by public corporations has been clarified, i.e. they are to be considered as exceptional payments and treated as withdrawals from equity;’;

(3) in paragraph 1.118, the label of the diagram is replaced by the following:

‘Diagram 1.1 - A diagram of the sequence of accounts’;

(4) in paragraph 3.98, the introductory wording is replaced by the following:

‘Final consumption expenditure (P.3) by general government includes two categories, similar to those recorded for NPISHs:’;

(5) paragraph 3.105 is replaced by the following:

‘3.105 Alternatively individual consumption expenditure of general government corresponds to division 15 of the classification of individual consumption by purpose (Coicop), which includes the following groups:

15.1 Housing (equivalent to COFOG group 10.6)

15.2 Health (equivalent to COFOG groups 7.1 to 7.4)

15.3 Recreation and culture (equivalent to COFOG groups 8.1 and 8.2)

15.4 Education (equivalent to COFOG groups 9.1 to 9.6)

15.5 Social protection (equivalent to COFOG groups 10.1 to 10.5 and group 10.7).’;

(6) paragraph 3.124 is replaced by the following:

‘3.124 *Definition*: gross fixed capital formation (P.51g) consists of resident producers’ acquisitions, less disposals, of fixed assets during a given period plus certain additions to the value of non-produced assets realised by the productive activity of producer or institutional units. Fixed assets are produced assets used in production for more than one year.’;

(7) in paragraph 3.132, point (c) is replaced by the following:

‘(c) computer software and databases to be used in production for more than one year;’;

(8) paragraph 3.138 is replaced by the following:

‘3.138 Costs of ownership transfer can apply to both produced assets, including fixed assets, and non-produced assets, such as land.

These costs are included in the purchasers’ prices in the case of produced assets. They are separated from the purchases and sales themselves in the case of land and other non-produced assets, and recorded under a separate heading (P.512) in the classification of gross fixed capital formation.’;

(9) in paragraph 3.181, the last sentence is replaced by the following:

‘The transfer of existing goods is recorded as a negative expenditure (disposal) for the seller and a positive expenditure (acquisition) for the purchaser.’;

(10) in paragraph 4.40, the third sentence is deleted;

(11) paragraph 4.50 is replaced by the following:

‘4.50 Interest is recorded on an accrual basis, that is, interest is recorded as accruing continuously over time to the creditor on the amount of principal outstanding. The interest accruing in each accounting period must be recorded whether it is actually paid or added to the principal outstanding. When it is not paid, the increase in the principal is recorded in the financial account as an acquisition of a financial asset by the creditor and an equal acquisition of a liability by the debtor.’;

(12) in paragraph 4.82, the text ‘In some cases, the liability to pay income taxes can only be determined in a later accounting period than that in which the income accrues. Some flexibility is therefore needed concerning the point in time at which such taxes are recorded. Income taxes deducted at source, such as PAYE taxes and regular prepayments of income taxes, may be recorded in the periods in which they are paid and any final tax liability on income can be recorded in the period in which the liability is determined.’ is replaced by the following:

‘In some cases, the liability to pay income taxes can only be determined in a later accounting period than that in which the income accrues. Some flexibility is therefore needed concerning the point in time at which such taxes are recorded. Income taxes retained at source, such as pay-as-you-earn (PAYE) taxes and regular prepayments of income taxes, may be recorded in the periods in which they are paid and any final tax liability on income can be recorded in the period in which the liability is determined.’;

(13) in paragraph 4.93, point (a) is replaced by the following:

‘(a) social contributions paid by persons who are not legally obliged to contribute to a social security fund;’;

(14) paragraph 5.235 is replaced by the following:

‘5.235 FISIM accrued but not yet paid is included with the corresponding financial instrument and prepayment of insurance premiums is included in insurance technical reserves (F.61); in neither case is there an entry in trade credits and advances.’;

(15) in paragraph 5.236, point (c) is replaced by the following:

‘(c) rental of buildings accruing over time; and’;

(16) paragraph 7.88 is replaced by the following:

‘7.88 The market value of forwards can switch between positive (asset) and negative (liability) positions depending on price movements in the underlying items and thus they can switch being assets and liabilities for the writers and holders. Some forwards operate on margin payments, where profits or losses are settled daily; in these cases the balance sheet value will be zero.’;

(17) in paragraph 8.09, table 8.1 is replaced by the following:

‘Table 8.1 — Synoptic presentation of the accounts, balancing items and main aggregates

Accounts									Balancing items		Main aggregates
Full sequence of accounts for institutional sectors											
Current accounts	I.	Production account	I.	Production account					B.1g	Value added, gross	Gross domestic product (GDP)
	II.	Distribution and use of income accounts	II.1	Primary distribution of income accounts	II.1.1	Generation of income account			B.2g B.3g	Operating surplus, gross Mixed income, gross	
					II.1.2	Allocation of primary income account	II.1.2.1	Entrepreneurial income account	B.4g	Entrepreneurial income, gross	
							II.1.2.2	Allocation of other primary income account	B.5g	Balance of primary incomes, gross	Gross national income (GNI)
			II.2	Secondary distribution of income account					B.6g	Disposable income, gross	Gross national disposable income

Accounts									Balancing items		Main aggregates
			II.3	Redistribution of income in kind account					B.7g	Adjusted disposable income, gross	
			II.4	Use of income account	II.4.1	Use of disposable income account			B.8g	Saving, gross	Gross national saving
					II.4.2	Use of adjusted disposable income account					
Accumulation accounts	III.	Accumulation accounts	III.1	Capital account	III.1.1	Change in net worth due to saving and capital transfers account			B.101	Change in net worth due to saving and capital transfers	

Accounts									Balancing items		Main aggregates
					III.1.2	Acquisition of non-financial assets account			B.9	Net lending/net borrowing	
			III.2	Financial account					B.9F	Net lending/net borrowing	
			III.3	Other changes in assets account	III.3.1	Other changes in volume of assets account			B.102	Changes in net worth, due to other changes in volume of assets	
					III.3.2	Revaluation accounts			B.103	Changes in net worth due to nominal holding gains/losses	
							III.3.2.1	Neutral holding gains/losses account	B.1031	Changes in net worth due to neutral holding gains/losses	

Accounts									Balancing items		Main aggregates
							III.3.2.2	Real holding gains/losses account	B.1032	Changes in net worth due to real holding gains/losses	
Balance sheets	IV.	Balance sheets	IV.1	Opening balance sheet					B.90	Net worth	National worth
			IV.2	Changes in balance sheet					B.10	Changes in net worth, total	Changes in national worth
			IV.3	Closing balance sheet					B.90	Net worth	National worth
Transaction accounts											
	0.	Goods and services account									

Accounts									Balancing items		Main aggregates
Rest of the world account (external transactions account)											
Current account	V.	Rest of the world account	V.I	External account of goods and services					B.11	External balance of goods and services	External balance of goods and services
			V.II	External account of primary income and current transfers					B.12	Current external balance	Current external balance
Accumulation accounts			V.III	External accumulation accounts	V.III.1	Capital account	V.III.1.1	Changes in net worth due to current external balance and capital transfers account	B.101	Changes in net worth due to current external balance and capital transfers	
							V.III.1.2	Acquisition of non-financial assets account	B.9	Net lending/net borrowing	

Accounts									Balancing items		Main aggregates
					V.III.2	Financial account			B.9F	Net lending/net borrowing	Net lending/net borrowing
					V.III.3	Other changes in assets account	V.III.3.1	Other changes in volume of assets account	B.102	Changes in net worth, due to other changes in volume of assets	
							V.III.3.2	Revaluation accounts	B.103	Changes in net worth, due to nominal holding gains/losses	
Balance sheets			V.IV	External assets and liabilities account	V.IV.1	Opening balance sheet			B.90	Net worth	Net external financial position
					V.IV.2	Changes in balance sheet			B.10	Changes in net worth	
					V.IV.3	Closing balance sheet			B.90	Net worth	Net external financial position

’;

(18) paragraph 9.61 is replaced by the following:

‘9.61 However, the analytical properties of product-by-product tables and industry-by-industry tables do not differ significantly. The differences between product-by-product tables and industry-by-industry tables are caused by the existence of a generally limited amount of secondary production. In practice, analytical uses of input-output tables implicitly assume an industry technology, no matter how the tables have originally been compiled. Furthermore, in practice, any product-by-product table is a manipulated industry-by-industry table, as it still contains all the KAU and enterprise characteristics of the supply and use tables.’;

(19) paragraph 10.27 is replaced by the following:

‘10.27 For transactions in services it is frequently more difficult to specify the characteristics which determine the physical units, and differences of opinion may arise concerning the criteria to be used. This difficulty may concern important industries such as financial intermediation services, wholesale and retail trade, services to enterprises, education, research and development, health or recreation. The choice of physical units for such activities is presented in *Handbook on prices and volume measures in national accounts*[*].

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[*] Eurostat, Handbook on prices and volume measures in national accounts, 2016.’;

(20) in paragraph 10.56, the second footnote is replaced by the following:

‘Eurostat-OECD, Eurostat-OECD Methodological manual on purchasing power parities, 2012.’;

(21) in paragraph 14.06, the second sentence is replaced by the following:

‘FISIM calculations concentrate on subsectors S.122 and S.125; by convention, FISIM are not calculated for the central bank (see paragraph 14.16).’;

(22) in paragraph 15.27, the text ‘This asset (category AN.222) is only recognised if its value, the benefits to the holder in excess of the value accruing to the issues, is realisable through transferring the asset.’ is replaced by the following:

‘This asset (category AN.222) is only recognised if its value, the benefits to the holder in excess of the value accruing to the issuer, is realisable through transferring the asset.’;

(23) in paragraph 15.31, table 15.4 is replaced by the following:

‘Table 15.4 — The recording of the use and purchase of non-financial assets, by type of transaction and flow

Type of transaction / other economic flow	Type of use/purchase and type of asset and type of payment
Intermediate consumption	Operating lease of produced assets, e.g. machines and intellectual property rights Regular payments by corporations for the delivery of water FISIM services related to the provision of a financial lease
Consumption of fixed capital	Only for produced assets, and for the economic owner
Final consumption expenditure	Operating lease of consumer durables Purchase of consumer durables, including when financed by a financial lease, or through a hire purchase agreement
Purchase of non-financial assets	
Fixed capital formation	Purchase of produced assets, including when financed via a financial lease

Type of transaction / other economic flow	Type of use/purchase and type of asset and type of payment
Acquisition of natural resources	Purchase of a natural resource, including the right to use to extinction Purchase of the right to use a natural resource for an extended period, e.g. a fishing quota
Acquisition of other non-produced assets	Transferable time-share arrangements Purchase of a contract transferable to a third party Contracts for future production, for example contracts with footballers and writers
Payment as property income: rent	Resource lease, i.e. payment for short-term use of natural resource Regular payments for the right to extract water Financial lease, i.e. purchase of a non-financial asset financed simultaneously by a loan
Income transfer	Permits issued by government to undertake a specific activity not dependent on qualifying criteria, or with a disproportionate charge compared to the costs of administering the permit scheme Emission permits issued by the government to control total emissions
Other taxes on production	
Financial transaction: loan	Financial lease, i.e. purchase of a non-financial asset financed simultaneously by a loan
Other change in volume of assets	Exhaustion of natural resources by the owner Illegal logging, fishing or hunting (uncompensated seizure of cultivated assets or natural resources)
Change in the price of assets	Expiry of contracts, licences and permits recorded as assets

’;

(24) paragraph 15.32 is replaced by the following:

‘15.32 When governments restrict the number of cars entitled to operate as taxis or limit the number of casinos by issuing permits, for example, they are in effect creating monopoly profits for the approved operators and recovering some of the profits as the fee. Such fees are recorded as other taxes on production. This principle applies to all cases where government issues permits to limit the number of units operating in a particular field where the limit is fixed arbitrarily and is not dependent only on qualifying criteria.’;

(25) paragraph 15.35 is replaced by the following:

‘15.35 The permit to undertake specific activities as an asset first appears in the other changes in the volume of assets account. Changes in value, both up and down, are recorded in the revaluation account of the acquirer.’;

(26) in paragraph 16.67, table 16.1 is replaced by the following:

‘Table 16.1 — Non-life insurance

Uses										Resources									
			S.1	S.15	S.14	S.13	S.12	S.11			S.11	S.12	S.13	S.14	S.15	S.1			
	Corresponding entries of the																Corresponding entries of the		
Total	Goods and services	Rest of the world account	Total economy	NPISHs	Households	General government	Financial corporations	Non-financial corporations		**Transactions and balancing items**	Non-financial corporations	Financial corporations	General government	Households	NPISHs	Total economy	Rest of the world	Goods and services	Total
										External account									
0		0							P.62	Exports in services								0	0
0	0								P.72	Imports in services							0		0

Uses										Resources									
			S.1	S.15	S.14	S.13	S.12	S.11			S.11	S.12	S.13	S.14	S.15	S.1			
	Corresponding entries of the																Corresponding entries of the		
Total	Goods and services	Rest of the world account	Total economy	NPISHs	Households	General government	Financial corporations	Non-financial corporations		**Transactions and balancing items**	Non-financial corporations	Financial corporations	General government	Households	NPISHs	Total economy	Rest of the world	Goods and services	Total
										Production account									
6	6								P.1	Output		6				6			6
4		0	4	0	3	0	0	1	P.2	Intermediate consumption								4	4
										Distribution of primary income account									
6			6				6		D.441	Property income attributable to insurance policy holders	5	0	0	1	0	6	0		6

Uses										Resources									
			S.1	S.15	S.14	S.13	S.12	S.11			S.11	S.12	S.13	S.14	S.15	S.1			
	Corresponding entries of the																Corresponding entries of the		
Total	Goods and services	Rest of the world account	Total economy	NPISHs	Households	General government	Financial corporations	Non-financial corporations		**Transactions and balancing items**	Non-financial corporations	Financial corporations	General government	Households	NPISHs	Total economy	Rest of the world	Goods and services	Total
										Secondary distribution of income account									
44		1	43	0	31	4	0	8	D.711	Net non-life insurance premiums		44				44			44
45		0	45				45		D.721	Non-life insurance claims	6	0	1	35	0	42	3		45
										Use of disposable income account									

Uses										Resources									
			S.1	S.15	S.14	S.13	S.12	S.11			S.11	S.12	S.13	S.14	S.15	S.1			
	Corresponding entries of the																Corresponding entries of the		
Total	Goods and services	Rest of the world account	Total economy	NPISHs	Households	General government	Financial corporations	Non-financial corporations		**Transactions and balancing items**	Non-financial corporations	Financial corporations	General government	Households	NPISHs	Total economy	Rest of the world	Goods and services	Total
2			2		2				P.3	Final consumption expenditure								2	2
										Financial balance sheet (opening)									
74		0	74		40	0	9	25	AF.61	Non-life insurance technical reserves		74				74			74
										Financial balance sheet (closing)									

Uses										Resources									
			S.1	S.15	S.14	S.13	S.12	S.11			S.11	S.12	S.13	S.14	S.15	S.1			
	Corresponding entries of the																Corresponding entries of the		
Total	Goods and services	Rest of the world account	Total economy	NPISHs	Households	General government	Financial corporations	Non-financial corporations		**Transactions and balancing items**	Non-financial corporations	Financial corporations	General government	Households	NPISHs	Total economy	Rest of the world	Goods and services	Total
81		0	81	0	44	0	11	25	AF.61	Non-life insurance technical reserves		81				81			81
										Financial transaction									
7		0	7	0	4	0	2	1	F.61	Non-life insurance technical reserves		7				7			7
										Revaluation account									
0		0	0	0	0	0	0	0	AF.61	Non-life insurance technical reserves		0				0			0

’;

(27) paragraph 17.148 is replaced by the following:

‘17.148 If government assumes the responsibility for pension provision for the employees of a non-government unit through an explicit transaction, any payment by the non-government unit needs to be recorded as pre-paid social contributions (F.89). There is further discussion of this type of arrangement in paragraphs 20.273 to 20.275.’;

(28) paragraph 17.165 is replaced by the following:

‘17.165 The discount rate applied to estimates of future pension benefits in the case of accrued-to-date entitlements is one of the most important assumptions to be made in the modelling of pension schemes, since its accumulated impact over many decades can be very large. The discount rate from a chosen approach may change over time, which would lead to revaluations in the accounts.’;

(29) in paragraph 18.26, the footnote is replaced by the following:

‘United Nations, International merchandise trade statistics: Concepts and definitions, 2010.’;

(30) in paragraphs 20.57, 20.63 and 20.65, the words ‘(excluding social security)’ are replaced by the words ‘(excluding social security funds)’;

(31) in paragraph 20.76, the table is replaced by the following:

‘

Total revenue	=	total taxes	D.2 + D.5 + D.91
	+	net social contributions	D.61
	+	total sales of goods and services	P.11 + P.12 + P.131
	+	other current revenue	D.39 + D.4 + D.7
	+	other capital revenue	D.92 + D.99

’;

(32) paragraph 20.77 is replaced by the following:

‘20.77 Total taxes comprise taxes on production and imports (D.2), current taxes on income and wealth, etc. (D.5) and capital taxes (D.91). Net social contributions consist of actual social contributions (employers’ actual social contributions (D.611) and households’ actual social contributions (D.613)), employers’ imputed social contributions (D.612) and households’ social contribution supplements (D.614) less social insurance scheme service charges (D.61SC).’;

(33) in paragraph 20.84, box 20.1 is replaced by the following:

‘Box 20.1 — From the ESA central framework to GFS transactions and aggregates

ESA resources		ESA GFS revenue
P.1	Output, of which	
	Market output (P.11)	Sales of goods and services
	Output for own final use (P.12)	Sales of goods and services
	Non-market output (P.13), of which:	
	— Payments for non-market output (P.131)	Sales of goods and services
	— Non-market output, other (P.132)	Not accounted for in total revenue
D.2	Taxes on production and imports (receivable)	Total taxes
D.3	Subsidies (receivable)	Other current revenue
D.4	Property income	Other current revenue
D.5	Current taxes on income and wealth	Total taxes
D.61	Net social contributions	Net social contributions
D.7	Other current transfers	Other current revenue
D.91r	Capital taxes (receivable)	Total taxes
D.92r	Investment grants (receivable)	Other capital revenue
D.99r	Other capital transfers (receivable)	Other capital revenue

ESA uses and capital transactions		ESA GFS expenditure
P.2	Intermediate consumption	Intermediate consumption
D.1	Compensation of employees	Compensation of employees
D.2	Taxes on production and imports (payable)	Other current expenditure
D.3	Subsidies (payable)	Subsidies
D.41	Interest	Interest
D.4	Property income (excluding D.41)	Other current expenditure
D.5	Current taxes on income	Other current expenditure
D.62	Social benefits other than social transfers in kind	Social benefits other than social transfers in kind
D.632	Social transfers in kind via market producers	Social transfers in kind via market producers
D.7	Other current transfers	Other current expenditure
D.8	Adjustment for the change in pension entitlements	Other current expenditure
P.31	Individual consumption expenditure on market output	Social transfers in kind via market producers
P.31	Individual consumption expenditure on non-market output	Not accounted for in total expenditure
P.32	Collective consumption expenditure	Not accounted for in total expenditure
P.5	Gross capital formation	Capital expenditure
NP	Acquisition less disposal of non-produced assets	Capital expenditure
D.92p	Investment grant (payable)	Capital expenditure
D.99p	Other capital transfers (payable)	Capital expenditure

In the ESA central framework, net lending/net borrowing (B.9) is the balancing item of the capital account. The balancing item of general government in the ESA GFS presentation is identical to the net lending/net borrowing (B.9). This box explains why.

The ESA central framework

The first account is the production account, and therefore the first resource of an institutional sector in the ESA is its output. As the majority of services provided by government are not sold at economically significant prices and so are non-market, government output is measured by convention as the sum of production costs.

Similarly, final collective consumption expenditure, consisting of services provided to the community by government such as general services, defence, safety and public order, are measured as the sum of production costs. Also by convention, collective consumption expenditure (P.32) is equal to the actual final consumption (P.4) of government.

Final individual consumption expenditure of households provided directly by government on a non-market basis is also measured by its production costs.

As a result, two types of flows are ‘imputed’ in the ESA accounts of government:

(1) on the resources side, the non-market output, other (P.132) recorded in the production account;

(2) on the uses side, the actual final consumption (P.4) and the social transfers in kind — non-market production (D.631). They are recorded in the redistribution of income in kind account, and in the use of adjusted disposable income account.

Each imputed flow is equal to the sum of actual flows: the production costs. These two types of imputed flows, on the resource side and on the uses side, balance in the ESA sequence of accounts.

The ESA GFS presentation of statistics

The same basic transaction categories are used in the ESA GFS presentation, but mainly on the basis of actual monetary flows, to obtain the total revenue and the total expenditure of government. Only a selection of imputed flows is taken into account: imputed social contributions and capital transfers in kind.

Eliminating from the resources side the non-market output (P.132) to obtain total revenue, and eliminating from the uses side the actual final consumption (P.4=P.32) and the social transfers in kind — non-market production (D.631) to obtain total expenditure, results in the same balancing item: the net lending/net borrowing (B.9).

The only social transfers in kind that are accounted for in the GFS aggregate total expenditure of government are social transfers in kind provided to households via market producers (D.632), as they are subject to real payments of government units. Those transactions are also to be added to the sum of production costs (equal to non-market output, other — P.132) to obtain the final consumption expenditure of the general government.

P.3 = P.132 + D.632

’;

(34) paragraph 20.90 is replaced by the following:

‘20.90 Subsidies received by government units consist only of other subsidies on production. When received by producing entities belonging to general government, subsidies on products are included in the valuation of the output and sales at basic prices.’;

(35) paragraph 20.130 is replaced by the following:

‘20.130 The repurchase by a unit of a liability is recorded as redemption in liabilities and not as an acquisition of assets. Likewise, at a subsector or sector level, the purchase by a government unit of a liability issued by another unit of the subsector in question will be presented in the consolidated presentation, as redemption of liability by that subsector or sector.’;

(36) paragraph 20.158 is replaced by the following:

‘20.158 Taxes or subsidies paid by one government unit or entity to another are not to be consolidated. Taxes or subsidies on products cannot be consolidated in the system because there is no counterpart sector transactor in the ESA for such transactions; the relevant amounts are not separately recognised as expenditure and revenue (respectively) and are instead included in, or excluded from, the value of the intermediate consumption or of the sales.’;

(37) paragraph 21.22 is replaced by the following:

‘21.22 The valuations of assets at fair value not only provide a better picture of the balance sheet than valuations at historic cost but they also generate more data on holding gains/losses.’;

(38) paragraph 22.13 is replaced by the following:

‘22.13 In Coicop, 15 main categories are distinguished:

(a) food and non-alcoholic beverages;

(b) alcoholic beverages, tobacco and narcotics;

(c) clothing and footwear;

(d) housing, water, electricity, gas and other fuels;

(e) furnishings, household equipment and routine household maintenance;

(f) health;

(g) transport;

(h) information and communication;

(i) recreation, sport and culture;

(j) education services;

(k) restaurants and accommodation services;

(l) insurance and financial services;

(m) personal care, social protection and miscellaneous goods and services;

(n) individual consumption expenditure of non-profit institutions serving households (NPISHs); and

(o) individual consumption expenditure of general government.

The first 13 categories sum up total individual consumption expenditure by households. The last two identify individual consumption expenditure by NPISHs and general government sectors, i.e. their social transfers in kind. Together, all 15 items represent actual final consumption by households.';

(39) paragraph 22.14 is replaced by the following:

‘22.14 The individual consumption expenditure of NPISHs and general government is broken down into five common sub-categories reflecting major policy issues: housing, health, recreation and culture, education, and social protection. These are also Coicop functions for the individual consumption expenditure by households; social protection is a sub-category of category 13, ‘personal care, social protection and miscellaneous goods and services’. As a consequence, Coicop also shows for each of these five common sub-categories, the role of private households, government and NPISHs. For example, it can describe the role of government in providing housing, health and education.’;

(40) paragraph 22.16 is replaced by the following:

‘22.16 The classification of government expenditure by function (COFOG) is a major tool for describing and analysing government finance. The 10 major divisions distinguished are:

(a) general public services;

(b) defence;

(c) public order and safety;

(d) economic affairs;

(e) environmental protection;

(f) housing and community amenities;

(g) health;

(h) recreation, culture and religion;

(i) education; and

(j) social protection.

The classification is used to classify individual and collective consumption expenditure by the government. However, it also serves to illustrate the role of other types of expenditure such as subsidies, investment grants and social benefits, for pursuing policy purposes.';

(41) Chapter 23 is amended as follows:

(a) paragraph 23.05 is replaced by the following:

‘23.05 Apart from COFOG and Coicop, the functional classifications include also COPNI (classification of the purposes of non-profit institutions serving households) and COPP (classification of outlays of producers by purpose). These classifications are used for functional analysis of the expenditure by corporations, government, households and non-profit institutions serving households and for functional satellite accounts.’;

(b) the table inserted under the heading ‘Transactions in products (P)’ is replaced by the following:

‘

P.1	Output
P.11	Market output
P.119	Financial intermediation services indirectly measured (FISIM)
P.12	Output for own final use
P.13	Non-market output
P.131	Payments for non-market output
P.132	Non-market output, other
P.2	Intermediate consumption
P.3	Final consumption expenditure
P.31	Individual consumption expenditure
P.32	Collective consumption expenditure
P.4	Actual final consumption
P.41	Actual individual consumption
P.42	Actual collective consumption

P.5	Gross capital formation/P.5n net capital formation
P.51g	Gross fixed capital formation
P.511	Acquisitions less disposals of fixed assets
P.5111	Acquisitions of new fixed assets
P.5112	Acquisitions of existing fixed assets
P.5113	Disposals of existing fixed assets
P.512	Costs of ownership transfer on non-produced assets
P.51c	Consumption of fixed capital (–)
P.51c1	Consumption of fixed capital on gross operating surplus (–)
P.51c2	Consumption of fixed capital on gross mixed income (–)
P.51n	Net fixed capital formation
P.52	Changes in inventories
P.53	Acquisitions less disposals of valuables
P.6	Exports of goods and services
P.61	Exports of goods
P.62	Exports of services
P.7	Imports of goods and services
P.71	Imports of goods
P.72	Imports of services

’;

(c) the text and the table inserted under the heading ‘Consumer durables’ are replaced by the following:

‘Consumer durables are coded using X as a prefix plus DHHCE (durable household consumption expenditure) plus a one-digit affix for subgroups and two digits for the items.

SNA codes	
XDHHCE1	Furniture and household appliances
XDHHCE11	Furniture and furnishings
XDHHCE12	Carpets and other floor coverings
XDHHCE13	Major household appliances whether electric or not
XDHHCE14	Major tools and equipment for house and garden
XDHHCE2	Personal transport equipment
XDHHCE21	Motor cars
XDHHCE22	Motorcycles
XDHHCE23	Bicycles
XDHHCE24	Animal drawn vehicles
XDHHCE3	Recreational and entertainment goods
XDHHCE31	Telephone and telefax equipment
XDHHCE32	Equipment for the reception, recording and reproduction of sound and pictures

SNA codes	
XDHHCE33	Photographic and cinematographic equipment and optical instruments
XDHHCE34	Information processing equipment
XDHHCE35	Major durables for outdoor recreation
XDHHCE36	Musical instruments and major durables for indoor recreation
XDHHCE4	Other durable goods
XDHHCE41	Jewellery, clocks and watches
XDHHCE42	Therapeutic medical appliances and equipment

’;

(d) the table inserted under the heading ‘CLASSIFICATION OF INDIVIDUAL CONSUMPTION BY PURPOSE (Coicop)’ is replaced by the following:

‘01-13 Individual consumption expenditure of households

01	Food and non-alcoholic beverages
01.1	Food
01.2	Non-alcoholic beverages
01.3	Services for processing primary goods for food and non-alcoholic beverages
02	Alcoholic beverages, tobacco and narcotics
02.1	Alcoholic beverages
02.2	Alcohol production services
02.3	Tobacco
02.4	Narcotics
03	Clothing and footwear
03.1	Clothing
03.2	Footwear

04	Housing, water, electricity, gas and other fuels
04.1	Actual rentals for housing
04.2	Imputed rentals for housing
04.3	Maintenance, repair and security of the dwelling
04.4	Water supply and miscellaneous services relating to the dwelling
04.5	Electricity, gas and other fuels
05	Furnishings, household equipment and routine household maintenance
05.1	Furniture, furnishings, and loose carpets
05.2	Household textiles
05.3	Household appliances
05.4	Glassware, tableware and household utensils
05.5	Tools and equipment for house and garden
05.6	Goods and services for routine household maintenance
06	Health
06.1	Medicines and health products
06.2	Outpatient care services
06.3	Inpatient care services
06.4	Other health services
07	Transport
07.1	Purchase of vehicles
07.2	Operation of personal transport equipment
07.3	Passenger transport services
07.4	Transport services of goods

08	Information and communication
08.1	Information and communication equipment
08.2	Software excluding games
08.3	Information and communication services
09	Recreation, sport and culture
09.1	Recreational durables
09.2	Other recreational goods
09.3	Garden products and pets
09.4	Recreational services
09.5	Cultural goods
09.6	Cultural services
09.7	Newspapers, books and stationery
09.8	Package holidays
10	Education services
10.1	Early childhood and primary education
10.2	Secondary education
10.3	Post-secondary non-tertiary education
10.4	Tertiary education
10.5	Education not definable by level
11	Restaurants and accommodation services
11.1	Food and beverage serving services
11.2	Accommodation services

12	Insurance and financial services
12.1	Insurance
12.2	Financial services
13	Personal care, social protection and miscellaneous goods and services
13.1	Personal care
13.2	Other personal effects
13.3	Social protection
13.9	Other services
14	Individual consumption expenditure of non-profit institutions serving households (NPISHs)
14.1	Housing
14.2	Health
14.3	Recreation and culture
14.4	Education
14.5	Social protection
14.6	Other services
15	Individual consumption expenditure of general government
15.1	Housing
15.2	Health
15.3	Recreation and culture
15.4	Education
15.5	Social protection

’.

ANNEX II

‘**ANNEX B**

Transmission programme for data and metadata

I. General requirements

Data

1. Member States shall transmit to the Commission (Eurostat) the accounts defined in the data tables in this Annex. Each separate data table specifies the compulsory and voluntary variables that are to be transmitted, the reference periods required as well as the deadlines for transmission.

Overview of the data tables[(1)]

Table No	Subject of the tables	Deadline t + months (days where specified) after the reference period	Period covered
1F	Flash estimates of GDP and employment — quarterly voluntary transmissions	Dates shall be agreed between participating Member States and the Commission (Eurostat) and shall correspond to Eurostat’s releases at 30 or 45 days	The latest reported quarter
1Q	National accounts main aggregates — quarterly	2/(3)[(2)]	1995Q1 onwards
1A	National accounts main aggregates — annual	2/(3)[(2)]/9	1995 onwards
2	Main aggregates of general government and its subsectors — annual	3/9	1995 onwards
3	Main aggregates by economic activity — annual	9/21	1995 onwards

Table No	Subject of the tables	Deadline t + months (days where specified) after the reference period	Period covered
5	Household final consumption expenditure by purpose — annual	9	1995 onwards
6	Financial accounts by sector (transactions) — annual	4/9	1995 onwards
7	Balance sheets for financial assets and liabilities by sector — annual	4/9	1995 onwards
8	Non-financial accounts by sector — annual	9	1995 onwards
801	Non-financial accounts by sector — quarterly – non-adjusted	85 days/(3)[3]	1999Q1 onwards
801SA	Non-financial accounts by sector — quarterly – seasonally and calendar adjusted data	85 days + 3 working days	1999Q1 onwards
9	Detailed tax and social contribution revenue, including the list of taxes and social contributions according to national classification — annual	9	1995 onwards
10	Main aggregates by region, NUTS levels 2 and 3 — annual	12/24	2000 onwards
11	General government expenditure by function (COFOG) — annual	11	1995 onwards
13	Household accounts by region, NUTS level 2 — annual	24	2000 onwards
15	Supply table at basic prices, including transformation into purchasers' prices — annual	36	2010 onwards
16	Use table at purchasers' prices — annual	36	2010 onwards
17	Symmetric input-output table at basic prices — five-yearly	36	2010 onwards
20	Fixed assets by economic activity and by asset (stocks) — annual	24	2000 onwards
22	Gross fixed capital formation by economic activity and by asset (transactions) — annual	9/24	1995 onwards
25	Non-financial accounts of general government — quarterly	3	2002Q1 onwards

Table No	Subject of the tables	Deadline t + months (days where specified) after the reference period	Period covered
26	Balance sheets for non-financial assets — annual	24	1995 onwards
27	Financial accounts and balance sheets of general government — quarterly	85 days/3	1999Q1 onwards
28	General government gross debt (Maastricht debt) — quarterly	3	2000Q1 onwards
28A	General government gross debt (Maastricht debt) structure — annual	100 days/283 days	Previous 4 reference years
29	Accrued-to-date pension entitlements in social insurance — three-yearly	24	2012 onwards

t = reference period (year or quarter).

(1) For a detailed description of the precise requirements, please refer to the specific tables. Deadlines in brackets only apply in particular cases.

(2) (3) refers to transmission at t+3 months. If a Member State transmits a complete set of data at t+2 months, data do not need to be transmitted at t+3 months.

(3) (3) refers to transmission at t+3 months. If a Member State transmits a complete set of data at t+85 days, data do not need to be transmitted at t+3 months.

2. Member States shall transmit all compulsory data for publication by the Commission (Eurostat) by the planned release dates of the European aggregates. Where the data transmitted cannot be disseminated due to statistical confidentiality considerations, the true value shall be sent with the flags agreed for statistical primary or secondary confidentiality. With the exception of embargo dates, the application of other flags restricting the publication shall be justified and explained with metadata.

3. Member States shall transmit all data in accordance with the concepts and definitions specified in Annex A to this Regulation. When the data transmitted deviate from the concepts and definitions, the observations affected shall be sent with a flag indicating that the definition differs.

4. Member States shall transmit all data in accordance with the quality criteria specified in Article 4(1) of this Regulation.

5. Member States and the Commission (Eurostat) shall coordinate the release dates of the accounts. Where national publication dates are subsequent to the deadlines for transmission of data to the Commission (Eurostat), the data shall be transmitted with a flag indicating the temporary embargo on publication as well as the embargo date and time for publication.

6. The specification of embargo dates that are subsequent to the publication date for European aggregates shall be avoided to the extent possible.

Reference periods

7. Member States shall transmit the entire compulsory time series to the Commission (Eurostat) at each deadline, including data that have not been revised unless stated otherwise in specific individual tables. Where the data transmitted have breaks in the time series, the value of the reference period concerned shall be sent with a flag indicating this break.

8. If Member States have time series longer than the compulsory reference periods specified in the data tables, they may transmit the entire series on a voluntary basis.

Metadata

9. Metadata shall consist of structural information as referred to in paragraph 10 and of specific information concerning the data transmitted in accordance with paragraph 11. Member States shall transmit the metadata to the Commission (Eurostat) to allow the Commission (Eurostat) to assess the quality of the data transmitted. Metadata transmission – within the context of the transmission programme – shall avoid the duplication of requests of the same information collected in other processes and tables.

Where the metadata include confidential information, Member States shall inform the Commission (Eurostat) that the relevant text in the metadata cannot be disseminated.

10. Metadata on structural information to be transmitted by the Member States to the Commission (Eurostat) shall include information on the production process, as well as sources and methods used, if not available from other sources, and, where applicable, major methodological or other changes that affect the data transmitted, allowing the Commission (Eurostat) to assess the changes and inform users of such changes.

Such metadata on structural information shall, where the concepts and definitions specified in Annex A are not implemented, provide short explanations of the concepts and definitions actually applied in the transmitted data and the reasons why the concepts and definitions specified in Annex A are not implemented or not applicable.

After their initial transmission, metadata on structural information shall be transmitted each time that a significant change in the production process has been implemented.

11. Metadata on specific information concerning the data transmitted by the Member States shall inform the Commission (Eurostat) about major events such as major data revisions, data inconsistencies of significant size, outliers, breaks in time series, updates on seasonal adjustment, as well as unusual zero and negative values. For data transmitted on an annual basis, this information shall be sent at t+3 days at the latest, except with regard to tables 1, 6 and 7, for which the metadata shall be transmitted together with the data. For quarterly data, metadata shall be transmitted together with the data. This information shall be sent only when such events are reflected in the transmitted data, and it shall provide short explanations of the reasons why the event is observed in the transmitted data and which variables and reference periods are affected.

Member States shall provide specific information on revisions which do not derive from routine operations.

Transmission deadlines

12. The data tables accompanied by metadata shall be transmitted by the specific deadlines for each table.

13. Data shall be transmitted to the Commission (Eurostat) every time they are published by the national authority and no later than the day they are published.

14. If Member States become aware of errors in the transmitted data, they shall inform the Commission (Eurostat) immediately and transmit the corrected data as soon as the error can be corrected.

15. If a Member State transmits complete datasets in line with the quality criteria referred to in Article 4(1) of this Regulation ahead of the deadline, no retransmission of data is required at the deadline unless stated otherwise in specific individual tables.

Consistency

16. The data transmitted in a table shall be internally consistent. The values that are transmitted for the same variable in different data tables are to be numerically consistent when they have the same deadline or when they are to be retransmitted at the same deadline as other tables.

17. The sum of the quarterly values of a variable not adjusted by seasonal and calendar effects in a table with quarterly data shall be numerically consistent for any reference year with the same variable in a corresponding table with annual data, when the corresponding tables have the same deadline.

Tables 1Q and 1A — Quarterly (Q) and annual (A) national accounts main aggregates.

Table 1A data shall be reported at t+2 months and t+9 months and table 1Q at t+2 months after the reference period. If a Member State transmits a complete set of data at t+2 months, data do not need to be transmitted at t+3 months. Table 1Q shall be consistent with table 1A at t+9 months.

Data at current prices (CUP) starting from 1995, in previous year's prices (PYP) starting from 1996 and chain-linked volumes (CLV) starting from 1995 for annual and 1996Q1 for quarterly data are compulsory (x) as specified below. Some breakdowns are optional (o).

Quarterly data shall be provided in non-seasonally adjusted form, as well as in seasonally adjusted form (including calendar adjustments, where relevant) except for previous year's prices. The provision of quarterly data that only include calendar or seasonal adjustments is voluntary.

For specific administrative uses, annual B.1*g are to be transmitted with the highest precision available but limited to meaningful values, e.g. maximum 8 decimals when expressed in millions of national currency and 3 decimals for data expressed in thousand persons.

Code	List of variables	Q data t+2/(3) months	A data t+2/(3)/9 months	Break-down	Unit
B.1*g	Gross domestic product at market prices	x	x		CUP, PYP, CLV
Main output aggregates					
B.1g	Gross value added at basic prices	x	x	A*10	CUP, PYP, CLV
D.21 – D.31	Taxes less subsidies on products	x	x		CUP, PYP, CLV
D.21	Taxes on products	o	t+9		CUP, PYP, CLV
D.31	Subsidies on products	o	t+9		CUP, PYP, CLV

Code	List of variables	Q data t+2/(3) months	A data t+2/(3)/9 months	Break-down	Unit
Main expenditure aggregates					
B.1*g	Gross domestic product at market prices	x	x		CUP, PYP, CLV
P.3_S.1	Total final consumption expenditure	x	x		CUP, PYP, CLV
P.3_S.14	Household final consumption expenditure (domestic concept)	x	x		CUP, PYP, CLV
Of which	Breakdowns by durability (DUR)				
	- Durable goods	x	x	DUR	CUP, PYP, CLV
	- Other goods and services	x	x	DUR	CUP, PYP, CLV
	-- Semi-durable goods	x	x	DUR	CUP, PYP, CLV
	-- Non-durable goods	x	x	DUR	CUP, PYP, CLV
	-- Services	x	x	DUR	CUP, PYP, CLV
P.3_S.1M	Final consumption expenditure of households and NPISHs (national concept)	x	x		CUP, PYP, CLV
P.3_S.14	Household final consumption expenditure (national concept)	x	x		CUP, PYP, CLV
P.3_S.15	Final consumption expenditure of NPISHs	x	x		CUP, PYP, CLV
P.3_S.13	General government final consumption expenditure	x	x		CUP, PYP, CLV
P.31_S.13	General government individual consumption expenditure	x	x		CUP, PYP, CLV
P.32_S.13	General government collective consumption expenditure	x	x		CUP, PYP, CLV

Code	List of variables	Q data t+2/(3) months	A data t+2/(3)/9 months	Break-down	Unit
P.41	Actual individual consumption	x	x		CUP, PYP, CLV
P.5	Gross capital formation	x	x		CUP, PYP, CLV
P.51g	Gross fixed capital formation	x	x		CUP, PYP, CLV
Of which	Breakdowns by asset type (AN_F6)				
AN.111	Dwellings	x	x	AN_F6	CUP, PYP, CLV
AN.112	Other buildings and structures	x	x	AN_F6	CUP, PYP, CLV
AN.113 + AN.114	Machinery and equipment + weapon systems	x	x	AN_F6	CUP, PYP, CLV
AN.1131	Transport equipment	x	x	AN_F6	CUP, PYP, CLV
AN.1132	ICT equipment	o	t+9	AN_F6	CUP, PYP, CLV
AN.1139 + AN.114	Other machinery and equipment + weapon systems	o	o	AN_F6	CUP, PYP, CLV
AN.115	Cultivated biological resources	x	x	AN_F6	CUP, PYP, CLV
AN.117	Intellectual property products	x	x	AN_F6	CUP, PYP, CLV
P.52	Changes in inventories	x	x		CUP, PYP
P.53	Acquisitions less disposals of valuables	x	x		CUP, PYP
P.6	Exports of goods (fob) and services	x	x	GEO	CUP, PYP, CLV
P.61	Exports of goods	o	o	GEO	CUP, PYP, CLV
P.62	Exports of services	o	o	GEO	CUP, PYP, CLV
P.7	Imports of goods (fob) and services	x	x	GEO	CUP, PYP, CLV
P.71	Imports of goods	o	o	GEO	CUP, PYP, CLV
P.72	Imports of services	o	o	GEO	CUP, PYP, CLV

Code	List of variables	Q data t+2/(3) months	A data t+2/(3)/9 months	Break-down	Unit
B.11	External balance of goods and services	x	x		CUP, PYP
B.111	External balance of goods	o	o		CUP, PYP
B.112	External balance of services	o	o		CUP, PYP
Main income aggregates					
B.2g + B.3g	Gross operating surplus and gross mixed income	x	x		CUP
D.2 – D.3	Taxes on production and imports less subsidies	x	x		CUP
D.2	Taxes on production and imports	x	x		CUP
D.3	Subsidies	x	x		CUP
D.1	Compensation of employees working in resident production (domestic concept)	x	x	A*10	CUP
D.11	Wages and salaries	x	x	A*10	CUP
D.12	Employers' social contributions	x	x	A*10	CUP

Population and employment

Compulsory units (x): Persons (PS) for population and all employment variables and hours worked (HW) for employment in resident production units.

Jobs (JB) and full time equivalents (FTE) optional (o) for employment in resident production units.

POP	Total population (thousands of persons)	x	x		PS
EMP_NC	Employment of residents (national concept)	x	x		PS
EEM_NC	Resident employees (national concept)	x	x		PS
ESE_NC	Self-employed residents (national concept)	x	x		PS
EMP	Employment in resident production units (domestic concept)	x	x	A*10	PS, HW
		o	o	A*10	JB, FTE
EEM	Employees in resident production units (domestic concept)	x	x	A*10	PS, HW
		o	o	A*10	JB, FTE
ESE	Self-employed in resident production units (domestic concept)	x	x	A*10	PS, HW
		o	o	A*10	JB, FTE

Geographical breakdowns of exports and imports – according to the actual composition at the end of the last reference period ('fixed composition')

GEO	Compulsory for total exports and imports; Voluntary for goods and services	Unit with compulsory start year/quarter		
Code	Breakdowns by counterpart area	CUP	PYP	CLV
S.21	Member States, including institutions and bodies of the European Union	2008/Q1	2012/Q1	2012/Q1
S.2I	Euro area (Member States and institutions of the euro area)	2008/Q1	2012/Q1	2012/Q1
S.21 – S.2I	Intra-EU extra euro area (Member States and institutions not belonging to the euro area)	2008/Q1	2012/Q1	2012/Q1
S.212	Institutions and bodies of the European Union	o	o	o
S.22	Extra-EU	2008/Q1	2012/Q1	2012/Q1

Table 1F — Flash estimates of GDP and employment — quarterly voluntary transmissions

Voluntary transmissions of flash GDP and employment growth estimates are agreed between the Commission (Eurostat) and Member States in view of ensuring a regular coordinated publication of estimates of the corresponding European aggregates about 30 or 45 days after the reference period. Member States transmitting such estimates to the Commission (Eurostat) shall send them each quarter at least one working day before the agreed publication date indicating clearly whether the estimates can be published (preferred option).

Code	Flash estimates	Periodicity	Based on
B.1*g	Gross domestic product at market prices	Q	Volume
EMP	Total employment in resident production units	Q	Persons

Table 2 — Main aggregates of general government and its subsectors — annual

Data shall be reported at current prices in millions of national currency (with reporting precision at least 1 million of national currency), with exceptions specified below, from 1995 onwards at t+3 and t+9 months after the reference period.

Sector and subsectors:

General government and its subsector breakdown are to be reported on a compulsory basis (exceptions below):

- S.13 general government
- S.1311 central government
- S.1312 state government
- S.1313 local government
- S.1314 social security funds.

Any non-compulsory data for general government and its subsectors is indicated in the notes below. Otherwise, data is compulsory from reference year 1995 onwards.

Some items related to transactions with institutions and bodies of the European Union shall be transmitted on a compulsory basis as specified below for:

- S.212 institutions and bodies of the European Union
- S.1 total economy.

Subsector data shall be reported as consolidated in items property income (D.4), other current transfers (D.7) and capital transfers (D.9) (and their sub-items and aggregations) within each subsector but not between subsectors. Sector S.13 data equals the sum of subsector data, except for items D.4, D.7 and D.9 (and their sub-items and aggregations) which shall be consolidated between subsectors (with counterpart information from the expenditure side). Whenever substantial payments for items other than property income (D.4), other current transfers (D.7) or capital transfers (D.9) and sub-items occur within or between subsectors, Member States shall specify these payments in the sender footnotes.

Data reported shall be consistent with data reported under Council Regulation (EC) No 479/2009[1].

[1] Council Regulation (EC) No 479/2009 of 25 May 2009 on the application of the Protocol on the excessive deficit procedure annexed to the Treaty establishing the European Community (OJ L 145, 10.6.2009, p. 1).

Code	Transaction	Notes
P.1	Output	
P.11 + P.12	Market output and output for own final use	
P.11	*Market output*	*voluntary*
P.12	*Output for own final use*	*voluntary*
P.12_GFSM_D.1	*Output for own final use, cost attributable to compensation of employees (GFSM purpose)*	*voluntary;* for the purpose of reporting according to the methodology set out in the International Monetary Fund's Government Finance Statistics Manual (GFSM)
P.12_GFSM_P.2	*Output for own final use, cost attributable to intermediate consumption (GFSM purpose)*	*voluntary;* see P.12_GFSM_D.1
P.12_GFSM_P.51c	*Output for own final use, cost attributable to consumption of fixed capital (GFSM purpose)*	*voluntary;* see P.12_GFSM_D.1
P.13	Non-market output	
P.131	Payments for non-market output	
	Memo: own resource collection costs	compulsory for S.13 from reference year 2004 onwards, *voluntary for subsectors*
P.132	Non-market output, other	
P.11 + P.12 + P.131	Market output, output for own final use and payments for non-market output	
P.2	Intermediate consumption	
B.1g	Value added, gross	
P.51c	Consumption of fixed capital	
B.1n	Value added, net	
D.1	Compensation of employees, expenditure	
D.11	*Wages and salaries, expenditure*	*voluntary*
D.12	*Employers' social contributions, expenditure*	*voluntary*
D.29p	Other taxes on production, expenditure	
D.39r	Other subsidies on production, revenue	to be reported with a positive sign

Code	Transaction	Notes
D.3r_S.212	*Subsidies, revenue from the institutions and bodies of the European Union*	compulsory only for S.1 from reference year 2004 onwards, *voluntary for S.13 and subsectors*
B.2n	Operating surplus, net	
D.2r	Taxes on production and imports, revenue	also to be transmitted for S.212 (compulsory from reference year 2004 onwards)
D.21r	Taxes on products, revenue	also to be transmitted for S.212 (compulsory from reference year 2004 onwards)
D.211r	Value added type taxes (VAT), revenue	
D.29r	Other taxes on production, revenue	also to be transmitted for S.212 (compulsory from reference year 2004 onwards)
D.4r	Property income, revenue	
D.41r	Interest, revenue	
D.41Gr	*Total interest before FISIM allocation, revenue*	*voluntary*
D.42r + D.43r + D.44r + D.45r	Other property income, revenue	
D.42r	*Distributed income of corporations, revenue*	*voluntary*
D.43r	*Reinvested earnings on FDI, revenue*	*voluntary*
D.44r	*Other investment income, revenue*	*voluntary*
D.45r	*Rent, revenue*	*voluntary*
D.3p	Subsidies, expenditure	to be reported with a positive sign
D.31p	Subsidies on products, expenditure	to be reported with a positive sign
D.39p	Other subsidies on production, expenditure	to be reported with a positive sign
D.4p	Property income, expenditure	
D.4p_S.1311	of which, to subsector central government (S.1311)	

Code	Transaction	Notes
D.4p_S.1312	of which, to subsector state government (S.1312)	
D.4p_S.1313	of which, to subsector local government (S.1313)	
D.4p_S.1314	of which, to subsector social security funds (S.1314)	
D.41p	Interest, expenditure	
D.41Gp	*Total interest before FISIM allocation, expenditure*	*voluntary*
D.42p + D.43p + D.44p + D.45p	Other property income, expenditure	
D.42p	*Distributed income of corporations, expenditure*	*voluntary*
D.43p	*Reinvested earnings on FDI, expenditure*	*voluntary*
D.44p	*Other investment income, expenditure*	*voluntary*
D.45p	*Rent, expenditure*	*voluntary*
B.5n	Balance of primary incomes, net	
D.5r	Current taxes on income, wealth etc., revenue	
D.51r	*Taxes on income, revenue*	*voluntary*
D.51a + D.51c1	*Taxes on individual or household income including holding gains, revenue*	*voluntary*
D.51b + D.51c2	*Taxes on the income or profits of corporations including holding gains, revenue*	*voluntary*
D.59r	*Other current taxes, revenue*	*voluntary*
D.61r	Net social contributions, revenue	
D.611r	Employers' actual social contributions, revenue	
D.613r	Households' actual social contributions, revenue	
D.7r	Other current transfers, revenue	
D.7r_S.212	Other current transfers, revenue, from the institutions and bodies of the European Union	compulsory for S.13 and S.1 from reference year 2004 onwards; *voluntary for subsectors of S.13*
D.71r	*Net non-life insurance premiums, revenue*	*voluntary*
D.72r	*Non-life insurance claims, revenue*	*voluntary*

Code	Transaction	Notes
D.73r	*Current transfers within general government, revenue*	*voluntary*
D.74r	*Current international cooperation, revenue*	*voluntary*
D.74r_S.212	Current international cooperation, revenue, from the institutions and bodies of the European Union	compulsory for S.13 from reference year 2004 onwards; *voluntary for subsectors of S.13*
D.75r	*Miscellaneous current transfers, revenue*	*voluntary*
D.76r	*VAT- and GNI-based EU own resources, revenue*	when used, compulsory at S.13 level from reference year 2004 onwards
D.5p	Current taxes on income, wealth etc., expenditure	
D.62p	Social benefits other than social transfers in kind, expenditure	
D.621p	*Social security benefits in cash, expenditure*	*voluntary*
D.622p	*Other social insurance benefits, expenditure*	*voluntary*
D.623p	*Social assistance benefits in cash, expenditure*	*voluntary*
D.62p COFOG 10.2	*Social benefits other than social transfers in kind, expenditure, of which COFOG 10.2*	*voluntary*
D.62p COFOG 10.3	*Social benefits other than social transfers in kind, expenditure, of which COFOG 10.3*	*voluntary*
D.62p COFOG 10.5	*Social benefits other than social transfers in kind, expenditure, of which COFOG 10.5*	*voluntary*
D.632p	Social transfers in kind — purchased market production, expenditure	
D.62p + D.632p	Social benefits other than social transfers in kind, and social transfers in kind — purchased market production, expenditure	
D.7p	Other current transfers, expenditure	
D.7p_S.1311	of which, to subsector central government (S.1311)	
D.7p_S.1312	of which, to subsector state government (S.1312)	

Code	Transaction	Notes
D.7p_S.1313	of which, to subsector local government (S.1313)	
D.7p_S.1314	of which, to subsector social security funds (S.1314)	
D.71p	*Net non-life insurance premiums, expenditure*	*voluntary*
D.72p	*Non-life insurance claims, expenditure*	*voluntary*
D.73p	*Current transfers within general government, expenditure*	*voluntary*
D.74p	*Current international cooperation, expenditure*	*voluntary*
D.74p_S.212	*Current international cooperation, expenditure, to the institutions and bodies of the European Union*	compulsory for S.13 from reference year 2004 onwards; *voluntary for subsectors of S.13*
D.75p	*Miscellaneous current transfers, expenditure*	*voluntary*
D.76p	VAT- and GNI-based EU own resources, expenditure	compulsory for S.13 from reference year 2004 onwards; *voluntary for subsectors of S.13*
B.6n	Disposable income, net	
P.3	Final consumption expenditure	
P.31	Individual consumption expenditure	
P.32	Collective consumption expenditure	
D.8	Adjustment for the change in pension entitlements	
B.8g	Saving, gross	
B.8n	Saving, net	
D.9r	Capital transfers, revenue	
D.9r_S.2	*Capital transfers, revenue, from the rest of the world*	*voluntary*
D.9r_S.212	Capital transfers, revenue, from the institutions and bodies of the European Union	compulsory for S.13 and S.1 from reference year 2004 onwards; *voluntary for subsectors of S.13*
D.91r	Capital taxes, revenue	
D.92r + D.99r	Investment grants and other capital transfers, revenue	
D.92r	*Investment grants, revenue*	*voluntary*

Code	Transaction	Notes
D.99r	*Other capital transfers, revenue*	*voluntary*
D.9p	Capital transfers, expenditure	
D.9p_S.1311	of which, to subsector central government (S.1311)	
D.9p_S.1312	of which, to subsector state government (S.1312)	
D.9p_S.1313	of which, to subsector local government (S.1313)	
D.9p_S.1314	of which, to subsector social security funds (S.1314)	
D.9p_S.2	*Capital transfers, expenditure, to the rest of the world*	*voluntary*
D.9p_S.212	Capital transfers, expenditure, to the institutions and bodies of the European Union	compulsory for S.13 and S.1 from reference year 2004 onwards; *voluntary for subsectors of S.13*
D.92p	Investment grants, expenditure	
D.99p	*Other capital transfers, expenditure*	*voluntary*
P.5	Gross capital formation	
P.51g	Gross fixed capital formation	
P.52 + P.53	Changes in inventories and acquisitions less disposals of valuables	
NP	Acquisitions less disposals of non-financial non-produced assets	
P.5 + NP	Gross capital formation and acquisitions less disposals of non-financial non-produced assets	
B.9	Net lending (+) / net borrowing (-)	
TE	Total expenditure	
TR	Total revenue	

Code	Transaction	Notes
D.995	Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected	D.995 is to be deducted from D.99r. No amounts for D.995 are to be included under D.9p. D.995r is to be reported with a positive sign.
PTC	Total payable tax credits	*To be transmitted on a voluntary basis for subsectors and for reference years up to 2011.* The whole amount of a payable tax credit is to be recorded as government expenditure ('total payable tax credits', PTC) while mentioning the amount of the 'transfer component' (TC).
TC	Payable tax credits that exceed the taxpayer's liability	*see PTC.* The 'transfer component' (TC) corresponds to payable tax credits that exceed the taxpayer's liability and that are paid out to the taxpayer.
EMP (PS)	*Employment in persons*	*voluntary, in thousands*
AN.1	*Produced non-financial assets*	*voluntary*
AN.11	*Fixed assets*	*voluntary*
AN.12 + AN.13	*Inventories and valuables*	*voluntary*
AN.2	*Non-produced non-financial assets*	*voluntary*
AN.21	*Natural resources*	*voluntary*
AN.22	*Contracts, leases and licences*	*voluntary*

Table 3 — Detailed breakdowns of main aggregates and employment by industry — annual

Data shall be reported at t+9 months after the reference period for NACE breakdowns up to A*21 (including total economy and A*10) and at t+21 months for A*64 (including A*38). These breakdowns are compulsory (x); A*88 breakdowns are optional (o).

Main output and income aggregates:

Data at current prices (CUP) shall be reported starting from 1995; previous year's prices (PYP) starting from 1996 and chain-linked volumes (CLV) starting from 1995; PYP and CLV are optional for P1 and P2 but compulsory for B.1g and P.51c; Imputed rentals of owner-occupied dwellings (item 44 - 'Real estate activities') compulsory only for P.1, P.2, B.1g.

Code	List of variables	t+9 months	t+21 months	CUP 1995	PYP 1996	CLV 1995
P.1	Output at basic prices by industry	A*21	A*64	x	o	o
P.2	Intermediate consumption at purchaser's prices by industry	A*21	A*64	x	o	o
B.1g	Gross value added at basic prices by industry	A*21	A*64	x	x	x
P.51c	Consumption of fixed capital by industry	A*21	A*64	x	x	x
B.2n + B.3n	Net operating surplus and net mixed income	A*21	A*64	X		
D.29 – D.39	Other taxes on production less other subsidies on production	A*21	A*64	X		
D.1	Compensation of employees by industry	A*21	A*64	x		
D.11	Wages and salaries	A*21	A*64	x		

Employment in resident production (domestic concept DC):

Data shall be reported in persons (PS) and hours worked (HW) starting from 1995. At t+9 months data are compulsory (x) for NACE breakdowns up to A*21 (including total economy and A*10) and at t+21 months for A*64 for PS and A*38 for HW; A*88 breakdowns and data for jobs (JB) and full-time equivalents (FTE) are optional (o).

Code	List of variables	t+9 months A*21 PS/HW 1995	t+21 months A*64 PS 1995	t+21 months A*38 HW 1995	JB	FTE
EMP	Total employment (DC)	x	x	x	o	o
EEM	Employees (DC)	x	x	x	o	o
ESE	Self-employed (DC)	x	x	x	o	o

Table 5 – Household final consumption expenditure by purpose – annual

Data shall be reported at t+9 months after the reference period at current prices (CUP) starting from 1995, in previous year's prices (PYP) starting from 1996 and chain-linked volumes (CLV) starting from 1995. For final consumption expenditure of households based on the domestic concept (DC) breakdowns by expenditure type are requested according to the Coicop 2018 classification, with division (2-digit) and group (3-digit) breakdowns as applied for the compilation of the Harmonised Indices of Consumer Prices (HICP).

Code	List of variables	Concept	Unit
P.31_S.14	Final consumption expenditure of resident and non-resident households on the economic territory	Domestic – DC	CUP, PYP, CLV
Of which	Coicop breakdowns	Domestic – DC	CUP, PYP, CLV
P.33	Final consumption expenditure of resident households in the rest of the world		CUP, PYP, CLV
P.34	Final consumption expenditure of non-resident households on the economic territory		CUP, PYP, CLV
P.31_S.14	Final consumption expenditure of resident households on the economic territory and abroad	National – NC	CUP, PYP, CLV

Table 6 – Financial accounts by sector – annual

Data shall be transmitted at current prices at t+4 and/or t+9 months after the reference period from 1995 onwards.

The following subsectors of sector S.11 are to be provided on a voluntary basis: S.11DO Domestically controlled non-financial corporations; S.11001 Public non-financial corporations; S.110011 of which: Public non-financial corporations, which are part of domestic multinationals; S.11002 National private non-financial corporations; S.110021 of which: National private non-financial corporations, which are part of domestic multinationals; S.11003 Foreign-controlled non-financial corporations.

The following subsectors of sector S.12 are to be provided on a voluntary basis: S.12DO Domestically controlled financial corporations; S.12001 Public financial corporations; S.120011 of which: Public financial corporations, which are part of domestic multinationals; S.12002 National private financial corporations; S.120021 of which: National private financial corporations, which are part of domestic multinationals; S.12003 Foreign-controlled financial corporations; S.122 Deposit-taking corporations except the central bank; S.123 Money market funds (MMFs); S.125 Other financial intermediaries, except insurance corporations and pension funds; S.126 Financial auxiliaries; S.127 Captive financial institutions and money lenders; S.128 Insurance corporations; S.129 Pension funds.

The following subsectors of sector S.2 are provided on a voluntary basis: S.21 Member States and institutions and bodies of the European Union; S.2I Members States of the euro area, the European Central Bank and other institutions and bodies of the euro area; S.22 Non-member countries and international organisations non-resident in the European Union.

EMU and EU breakdowns are to represent the actual composition at the end of the last reference period (‘fixed composition’).

Table 6	Consolidated	Non-consolidated
Transactions	mandatory	mandatory
Other changes in volume	voluntary	mandatory
Revaluation accounts	voluntary	mandatory
Counterpart information*		voluntary

* Non-consolidated counterpart information to be provided on a voluntary basis and 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

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

ESA code (financial instrument)	*Transactions/other changes in volume/revaluation of financial instruments*	S.1	S.11	S.12	S.121 + S.122 + S.123	S.121	S.122 + S.123	S.124	S.125 + S.126 + S.127	S.128 + S.129	S.13	S.1311	S.1312	S.1313	S.1314	S.14 + S.15	S.14	S.15	S.2
	Assets																		
F.A	Total financial assets	x_{ra_ocv}	x_{ra_ocv}	x_{ra_ocv}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{ra_ocv}	x	x	x	x	x_{ra_ocv}	x_{nc}	x_{nc}	x_{ra_ocv}
F.1	Monetary gold and special drawing rights (SDRs)	x_{ra_ocv}		x_{ra_ocv}	x_{t+4}	x					x_{ra_ocv}	x	x	x	x				x_{ra_ocv}

F.11	Monetary gold	x_{t+4}		x_{t+4}	x_{t+4}	x					x_{t+4}	x	x	x	x				x_{t+4}
F.12	SDRs	x_{t+4}		x_{t+4}	x_{t+4}	x					x_{t+4}	x	x	x	x				x_{t+4}
F.2	Currency and deposits	x_{ra_ocv}	x_{ra_ocv}	x_{ra_ocv}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{ra_ocv}	x	x	x	x	x_{ra_ocv}	x_{nc}	x_{nc}	x_{ra_ocv}
F.21	Currency	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
F.22	Transferable deposits	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
F.221	Interbank positions	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
F.229	Other transferable deposits	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
F.29	Other deposits	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
F.3	Debt securities	x_{ra_ocv}	x_{ra_ocv}	x_{ra_ocv}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{ra_ocv}	x	x	x	x	x_{ra_ocv}	x_{nc}	x_{nc}	x_{ra_ocv}
F.31	Short-term	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
F.32	Long-term	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
F.4	Loans	x_{ra_ocv}	x_{ra_ocv}	x_{ra_ocv}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{ra_ocv}	x	x	x	x	x_{ra_ocv}	x_{nc}	x_{nc}	x_{ra_ocv}
F.41	Short-term	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
F.42	Long-term	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
F.5	Equity and investment fund shares or units	x_{ra_ocv}	x_{ra_ocv}	x_{ra_ocv}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{ra_ocv}	x	x	x	x	x_{ra_ocv}	x_{nc}	x_{nc}	x_{ra_ocv}
F.51	Equity	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}

F.511	Listed shares	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
F.512	Unlisted shares	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
F.519	Other equity	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
F.52	Investment fund shares or units	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
F.521	Money market fund shares or units (MMFs)	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
F.522	Non-MMF investment fund shares or units	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
F.6	Insurance, pension and standardised guarantee schemes	x_{ra_ocv}	x_{ra_ocv}	x_{ra_ocv}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{ra_ocv}	x	x	x	x	x_{ra_ocv}	x_{nc}	x_{nc}	x_{ra_ocv}
F.61	Non-life insurance technical reserves	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x_{2012}	x_{2012}	x
F.62	Life insurance and annuity entitlements	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x_{2012}		x

F.63 + F.64 + F.65	Pension entitlements, claims of pension funds on pension managers and entitlements to non-pension benefits	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x_{2012}	x_{2012}	x
F.63	Pension entitlements	o		o	o	o	o	o	o	o						o	o		o
F.64	Claims of pension funds on pension managers	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
F.65	Entitlements to non-pension benefits	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
F.66	Provisions for calls under standardised guarantees	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
F.7	Financial derivatives and employee stock options	x_{ra_ocv}	x_{ra_ocv}	x_{ra_ocv}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{ra_ocv}	x	x	x	x	x_{ra_ocv}	x_{nc}	x_{nc}	x_{ra_ocv}
F.71	Financial derivatives	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o

F.711	Options	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
F.712	Forwards	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
F.72	Employee stock options	o														o	o		o
F.8	Other accounts receivable	x_{ra_ocv}	x_{ra_ocv}	x_{ra_ocv}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{ra_ocv}	x	x	x	x	x_{ra_ocv}	x_{nc}	x_{nc}	x_{ra_ocv}
F.81	Trade credits and advances	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
F.89	Other accounts receivable, excluding trade credits and advances	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
	Liabilities																		
F.L	Total financial liabilities	x_{ra_ocv}	x_{ra_ocv}	x_{ra_ocv}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{ra_ocv}	x	x	x	x	x_{ra_ocv}	x_{nc}	x_{nc}	x_{ra_ocv}
F.1	Monetary gold and special drawing rights (SDRs)	x_{ra_ocv}		x_{ra_ocv}	x_{t+4}	x					x_{ra_ocv}	x	x	x	x				x_{ra_ocv}
F.11	Monetary gold	x_{t+4}		x_{t+4}	x_{t+4}	x					x_{t+4}	x	x	x	x				x_{t+4}
F.12	SDRs	x_{t+4}		x_{t+4}	x_{t+4}	x					x_{t+4}	x	x	x	x				x_{t+4}
F.2	Currency and deposits	x_{ra_ocv}	x_{ra_ocv}	x_{ra_ocv}	x_{t+4}	x	x		x_{t+4}		x_{ra_ocv}	x	x	x	x				x_{ra_ocv}

F.21	Currency	x_{t+4}		x_{t+4}	x_{t+4}	x	x		x_{t+4}		x_{t+4}	x	x	x	x			x_{t+4}
F.22	Transferable deposits	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x		x_{t+4}		x_{t+4}	x	x	x	x			x_{t+4}
F.221	Interbank positions	o	o	o	o	o	o		o		o	o	o	o	o			o
F.229	Other transferable deposits	o	o	o	o	o	o		o		o	o	o	o	o			o
F.29	Other deposits	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x		x_{t+4}		x_{t+4}	x	x	x	x			x_{t+4}
F.3	Debt securities	x_{ra_ocv}	x_{ra_ocv}	x_{ra_ocv}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{ra_ocv}	x	x	x	x	x_{ra_ocv}	x_{nc}	x_{ra_ocv}
F.31	Short-term	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{t+4}
F.32	Long-term	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{t+4}
F.4	Loans	x_{ra_ocv}	x_{ra_ocv}	x_{ra_ocv}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{ra_ocv}	x	x	x	x	x_{ra_ocv}	x_{nc}	x_{ra_ocv}
F.41	Short-term	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{t+4}
F.42	Long-term	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{t+4}
F.5	Equity and investment fund shares or units	x_{ra_ocv}	x_{ra_ocv}	x_{ra_ocv}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{ra_ocv}	x	x	x	x	x_{ra_ocv}	x_{nc}	x_{ra_ocv}
F.51	Equity	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{t+4}
F.511	Listed shares	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{t+4}
F.512	Unlisted shares	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{t+4}
F.519	Other equity	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{t+4}

F.52	Investment fund shares or units	x_{t+4}		x_{t+4}	x_{t+4}	x	x	x			x_{t+4}	x	x	x	x				x_{t+4}
F.521	Money market fund shares or units (MMFs)	o		o	o		o				o	o	o	o	o				o
F.522	Non-MMF investment fund shares or units	o		o	o			o			o	o	o	o	o				o
F.6	Insurance, pension and standardised guarantee schemes	x_{ra_ocv}	x_{ra_ocv}	x_{ra_ocv}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{ra_ocv}	x	x	x	x	x_{ra_ocv}	x_{nc}	x_{nc}	x_{ra_ocv}
F.61	Non-life insurance technical reserves	x	x	x	x	x	x	x	x	x	x	x	x	x	x				x
F.62	Life insurance and annuity entitlements	x		x	x	x	x	x	x	x	x	x	x	x	x				x
F.63 + F.64 + F.65	Pension entitlements, claims of pension funds on pension managers and entitlements to non-pension benefits	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x_{2012}	x_{2012}	x

F.63	Pension entitlements	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
F.64	Claims of pension funds on pension managers	o	o	o	o	o	o	o	o	o	o	o	o	o	o				o
F.65	Entitlements to non-pension benefits	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o		o	o
F.66	Provisions for calls under standardised guarantees	x	x	x	x	x	x	x	x	x	x	x	x	x	x				x
F.7	Financial derivatives and employee stock options	x_{ra_ocv}	x_{ra_ocv}	x_{ra_ocv}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{ra_ocv}	x	x	x	x	x_{ra_ocv}	x_{nc}	x_{nc}	x_{ra_ocv}
F.71	Financial derivatives	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
F.711	Options	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
F.712	Forwards	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
F.72	Employee stock options	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o		o	o
F.8	Other accounts payable	x_{ra_ocv}	x_{ra_ocv}	x_{ra_ocv}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{ra_ocv}	x	x	x	x	x_{ra_ocv}	x_{nc}	x_{nc}	x_{ra_ocv}

F.81	Trade credits and advances	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
F.89	Other accounts payable excluding trade credits and advances	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
(B.9F)	Net financial transactions[(i)]	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}

Legend:

x	mandatory at t+9 months
o	voluntary
x_{t+4}	mandatory at t+4 months
x_{ra_ocv}	mandatory for transactions at t+4 months; mandatory also for non-consolidated revaluation accounts and other changes in volume from reference year 2012 onwards at t+4 months
x_{nc}	mandatory transmission for non-consolidated transactions from reference year 2012 onwards at t+4 months
x_{2012}	voluntary for reference years before 2012; mandatory for reference years from 2012 onwards
	non-relevant cells

(i) 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 – annual

Data shall be transmitted at current prices at t+4 and/or t+9 months after the reference period from 1995 onwards.

The following subsectors of sector S.11 are to be provided on a voluntary basis: S.11DO Domestically controlled non-financial corporations; S.11001 Public non-financial corporations; S.110011 of which: Public non-financial corporations, which are part of domestic multinationals; S.11002 National private non-financial corporations; S.110021 of which: National private non-financial corporations, which are part of domestic multinationals; S.11003 Foreign-controlled non-financial corporations.

The following subsectors of sector S.12 are to be provided on a voluntary basis: S.12DO Domestically controlled financial corporations; S.12001 Public financial corporations; S.120011 of which: Public financial corporations, which are part of domestic multinationals; S.12002 National private financial corporations; S.120021 of which: National private financial corporations, which are part of domestic multinationals; S.12003 Foreign-controlled financial corporations; S.122 Deposit-taking corporations except the central bank; S.123 Money market funds (MMFs); S.123A Constant net asset value MMFs; S.123B Variable net asset value MMFs; S.124A Open-end non MMFs - Total; S.124A1 Open-end non MMFs - Real estate funds; S.124A2 Open-end non MMFs - Equity funds; S.124A3 Open-end non MMFs - Bond funds; S.124A4 Open-end non MMFs - Mixed or balanced funds; S.124A5 Open-end non MMFs - Hedge funds; S.124A9 Open-end non MMFs - Other funds; S.124B Closed-end non MMFs - Total; S.124B1 Closed-end non MMFs - Real estate funds; S.124B2 Closed-end non MMFs - Equity funds; S.124B3 Closed-end non MMFs - Bond funds; S.124B4 Closed-end non MMFs - Mixed or balanced funds; S.124B5 Closed-end non MMFs - Hedge funds; S.124B9 Closed-end non MMFs - Other funds; S.125 Other financial intermediaries, except insurance corporations and pension funds; S.125A Financial vehicle corporations engaged in securitisation; S.125B Financial corporations engaged in lending; S.125C Security and derivative dealers; S.125D Specialised financial corporations; S.125E Other OFIs - Total; S.125E1 of which: Central clearing counterparties; S.126 Financial auxiliaries; S.127 Captive financial institutions and money lenders; S.1271 Trusts, estate and agency accounts; S.1272 Corporate Groups' captive financial entities - Total; S.1272A of which: Foreign owned SPE-type captives; S.1273 Other captive finance companies and money lenders; S.128 Insurance corporations; S.1281 Non-life insurance corporations; S.1282 Life insurance corporations; S.129 Pension funds; S.129A Defined benefit funds; S.129B Defined contribution funds.

The following subsectors of sector S.2 are to be provided on a voluntary basis: S.21 Member States and institutions and bodies of the European Union; S.2I Members States of the euro area, the European Central Bank and other institutions and bodies of the euro area; S.22 Non-member countries and international organisations non-resident in the European Union.

EMU and EU breakdowns are to represent the actual composition at the end of the last reference period ('fixed composition').

Table 7	Consolidated	Non-consolidated
Stocks	mandatory	mandatory
Counterpart information*		voluntary

***** Non-consolidated counterpart information to be provided on a voluntary basis and 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

(Stocks of financial instruments – consolidated and non-consolidated – and counterpart information)

ESA code (financial instrument)	*Transactions/other changes in volume/revaluation of financial instruments*	S.1	S.11	S.12	S.121 + S.122 + S.123	S.121	S.122 + S.123	S.124	S.125 + S.126 + S.127	S.128 + S.129	S.13	S.1311	S.1312	S.1313	S.1314	S.14 + S.15	S.14	S.15	S.2
	Assets																		
AF.A	Total financial assets	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.1	Monetary gold and special drawing rights (SDRs)	x_{t+4}		x_{t+4}	x_{t+4}	x					x_{t+4}	x	x	x	x				x_{t+4}

AF.11	Monetary gold	x_{t+4}		x_{t+4}	x_{t+4}	x					x_{t+4}	x	x	x	x				x_{t+4}
AF.12	SDRs	x_{t+4}		x_{t+4}	x_{t+4}	x					x_{t+4}	x	x	x	x				x_{t+4}
AF.2	Currency and deposits	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.2	Of which: Domestic currency	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.21	Currency	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.22	Transferable deposits	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.221	Interbank positions	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.229	Other transferable deposits	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.29	Other deposits	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.3	Debt securities	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.3	Of which: Domestic currency	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.31	Short-term	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.32	Long-term	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.32	With remaining maturity of one year or less	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o

AF.32	With remaining maturity of more than one year	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.4	Loans	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.4	Of which: Domestic currency	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.4M2	Of which: Non-performing loans	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.41	Short-term	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.4D	Of which: Repurchase agreements, securities lending and margin lending	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.42	Long-term	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.42	With remaining maturity of one year or less	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.42	With remaining maturity of more than one year	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.5	Equity and investment fund shares or units	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}

AF.5	Of which: Domestic currency	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.51	Equity	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.511	Listed shares	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.512	Unlisted shares	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.519	Other equity	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.52	Investment fund shares or units	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.521	Money market fund shares or units (MMFs)	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.522	Non-MMF investment fund shares or units	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.6	Insurance, pension and standardised guarantee schemes	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.6	Of which: Domestic currency	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.61	Non-life insurance technical reserves	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x_{2012}	x_{2012}	x
AF.62	Life insurance and annuity entitlements	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x_{2012}		x

AF.63 + AF.64 + AF.65	Pension entitlements, claims of pension funds on pension managers and entitlements to non-pension benefits	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x_{2012}	x_{2012}	x
AF.63	Pension entitlements	o		o	o	o	o	o	o	o						o	o		o
AF.64	Claims of pension funds on pension managers	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.65	Entitlements to non-pension benefits	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.66	Provisions for calls under standardised guarantees	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x_{2012}	x_{2012}	x
AF.7	Financial derivatives and employee stock options	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.7	Of which: Domestic currency	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o

AF.71	Financial derivatives	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.711	Options	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.712	Forwards	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.72	Employee stock options	o														o	o		o
AF.8	Other accounts receivable	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.8	Of which: Domestic currency	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.81	Trade credits and advances	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.89	Other accounts receivable, excluding trade credits and advances	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	xt_{+4}	x_{nc}	x_{nc}	x_{t+4}
	Liabilities																		
AF.L	Total financial liabilities	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.1	Monetary gold and special drawing rights (SDRs)	x_{t+4}		x_{t+4}	x_{t+4}	x					x_{t+4}	x	x	x	x				x_{t+4}

AF.11	Monetary gold	x_{t+4}		x_{t+4}	x_{t+4}	x					x_{t+4}	x	x	x	x				x_{t+4}
AF.12	SDRs	x_{t+4}		x_{t+4}	x_{t+4}	x					x_{t+4}	x	x	x	x				x_{t+4}
AF.2	Currency and deposits	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x		x_{t+4}		x_{t+4}	x	x	x	x				x_{t+4}
AF.2	Of which: Domestic currency	o	o	o	o	o	o		o		o	o	o	o	o				o
AF.21	Currency	x_{t+4}		x_{t+4}	x_{t+4}	x	x		x_{t+4}		x_{t+4}	x	x	x	x				x_{t+4}
AF.22	Transferable deposits	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x		x_{t+4}		x_{t+4}	x	x	x	x				x_{t+4}
AF.221	Interbank positions	o	o	o	o	o	o		o		o	o	o	o	o				o
AF.229	Other transferable deposits	o	o	o	o	o	o		o		o	o	o	o	o				o
AF.29	Other deposits	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x		x_{t+4}		x_{t+4}	x	x	x	x				x_{t+4}
AF.3	Debt securities	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.3	Of which: Domestic currency	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.31	Short-term	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.31	Of which: Nominal value	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.32	Long-term	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.32	Of which: Nominal value	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o

AF.32	With remaining maturity of one year or less	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.32	With remaining maturity of more than one year	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.4	Loans	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.4	Of which: Domestic currency	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.4M2	Of which: Non-performing loans	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.41	Short-term	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.4D	Of which: Repurchase agreements, securities lending and margin lending	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.42	Long-term	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.42	With remaining maturity of one year or less	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.42	With remaining maturity of more than one year	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o

AF.5	Equity and investment fund shares or units	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.5	Of which: Domestic currency	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.51	Equity	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.511	Listed shares	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.512	Unlisted shares	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.519	Other equity	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.52	Investment fund shares or units	x_{t+4}		x_{t+4}	x_{t+4}	x	x	x			x_{t+4}	x	x	x	x				x_{t+4}
AF.521	Money market fund shares or units (MMFs)	o		o	o		o				o	o	o	o	o				o
AF.522	Non-MMF investment fund shares or units	o		o	o			o			o	o	o	o	o				o
AF.6	Insurance, pension and standardised guarantee schemes	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.6	Of which: Domestic currency	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.61	Non-life insurance technical reserves	x	x	x	x	x	x	x	x	x	x	x	x	x	x				x

AF.62	Life insurance and annuity entitlements	x		x	x	x	x	x	x	x	x	x	x	x				x
AF.63 + AF.64 + AF.65	Pension entitlements, claims of pension funds on pension managers and entitlements to non-pension benefits	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x_{2012}	x_{2012}	x
AF.63	Pension entitlements	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.64	Claims of pension funds on pension managers	o	o	o	o	o	o	o	o	o	o	o	o	o	o				o
AF.65	Entitlements to non-pension benefits	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o		o	o
AF.66	Provisions for calls under standardised guarantees	x	x	x	x	x	x	x	x	x	x	x	x	x	x				x
AF.7	Financial derivatives and employee stock options	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}

AF.7	Of which: Domestic currency	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.71	Financial derivatives	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.711	Options	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.712	Forwards	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.72	Employee stock options	o	o	o	o	o	o	o	o	o	o	o	o	o	o		o	o
AF.8	Other accounts payable	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
AF.8	Of which: Domestic currency	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o
AF.81	Trade credits and advances	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}

AF.89	Other accounts payable excluding trade credits and advances	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}
(BF.90)	Net financial worth[(i)]	x_{t+4}	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x_{t+4}	x_{t+4}	x_{t+4}	x	x	x	x	x_{t+4}	x_{nc}	x_{nc}	x_{t+4}

Legend:

x	mandatory at t+9 months
o	voluntary
x_{t+4}	mandatory at t+4 months
x_{nc}	mandatory transmission for non-consolidated stocks from reference year 2012 onwards at t+4 months
x_{2012}	voluntary for reference years before 2012; mandatory for reference years from 2012 onwards
	non-relevant cells

(i) Counterpart sector information not relevant for this item.

Table 8 – Non-financial accounts by sector – annual

Data shall be reported from 1995 onwards at t+9 months after the reference period. Data for S.14 and S.15 for reference years before 2012 to be transmitted on a voluntary basis. Transmission is compulsory from reference year 2012 onwards.

The following subsectors of sector S.11 are to be provided on a voluntary basis: S.11DO Domestically controlled non-financial corporations; S.11001 Public non-financial corporations; S.110011 of which: Public non-financial corporations, which are part of domestic multinationals; S.11002 National private non-financial corporations; S.110021 of which: National private non-financial corporations, which are part of domestic multinationals; S.11003 Foreign-controlled non-financial corporations.

The following subsectors of sector S.12 are to be provided on a voluntary basis: S.12DO Domestically controlled financial corporations; S.12001 Public financial corporations; S.120011 of which: Public financial corporations, which are part of domestic multinationals; S.12002 National private financial corporations; S.120021 of which: National private financial corporations, which are part of domestic multinationals; S.12003 Foreign-controlled financial corporations; S.12K (S.121 + S.122 + S.123) Monetary financial institutions (MFI); S.12P (S.124 + S.125 + S.126 + S.127) Other financial institutions (Financial corporations other than MFIs, insurance corporations and pension funds); S.12Q (S.128 + S.129) Insurance corporations and pension funds.

Code	**Transactions and balancing items**	**Sectors**								
I Production account/External account of goods and services										
Resources		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
P.1	Output	x	x	x	x	x	x_{2012}	x_{2012}		
(P.11 + P.12 + P.131)	Market output, output for own final use and payments for non-market output				x					
P.11	Market output	x	x	x	x	x	x_{2012}	x_{2012}		
P.12	Output for own final use	x	x	x	x	x	x_{2012}	x_{2012}		
P.13	Non-market output	x			x	x		x_{2012}		
P.7	Imports of goods and services									x
P.71	Imports of goods									x

P.72	Imports of services									x
P.72F	Imports of FISIM									o
(D.21 – D.31)	Taxes less subsidies on products	x							x	
Uses		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
P.2	Intermediate consumption	x	x	x	x	x	x_{2012}	x_{2012}		
P.6	Exports of goods and services									x
P.61	Exports of goods									x
P.62	Exports of services									x
P.62F	Exports of FISIM									o
B.1g	Value added, gross / gross domestic product	x	x	x	x	x	x_{2012}	x_{2012}	x	
B.11	External balance of goods and services									x
P.51c	Consumption of fixed capital	x	x	x	x	x	x_{2012}	x_{2012}		
B.1n	Value added, net / net domestic product	x	x	x	x	x	x_{2012}	x_{2012}	x	
II.1.1 Generation of income account										
Resources		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
B.1g	Value added, gross / gross domestic product	x	x	x	x	x	x_{2012}	x_{2012}	x	
D.3	Subsidies	x	x	x	x	x	x_{2012}	x_{2012}	x	
D.31	Subsidies on products	x							x	
D.39	Other subsidies on production	x	x	x	x	x	x_{2012}	x_{2012}		
Uses		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
D.1	Compensation of employees	x	x	x	x	x	x_{2012}	x_{2012}		
D.11	Wages and salaries	x	x	x	x	x	x_{2012}	x_{2012}		

D.12	Employers' social contributions	x	x	x	x	x	x_{2012}	x_{2012}		
D.2	Taxes on production and imports	x	x	x	x	x	x_{2012}	x_{2012}	x	
D.21	Taxes on products	x							x	
D.29	Other taxes on production	x	x	x	x	x	x_{2012}	x_{2012}		
(B.2g + B.3g)	Operating surplus, gross, plus mixed income, gross	x	x	x	x	x	x_{2012}	x_{2012}		
B.2g	Operating surplus, gross	x				x	x_{2012}			
B.3g	Mixed income, gross	x				x	x_{2012}			
II.1.2 Allocation of primary income account										
Resources		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
(B.2g + B.3g)	Operating surplus, gross, plus mixed income, gross	x	x	x	x	x	x_{2012}	x_{2012}		
B.2g	Operating surplus, gross	x				x	x_{2012}			
B.3g	Mixed income, gross	x				x	x_{2012}			
D.1	Compensation of employees	x				x	x_{2012}			x
D.11	Wages and salaries	x				x	x_{2012}			x
D.12	Employers' social contributions	x				x	x_{2012}			x
D.2	Taxes on production and imports	x			x					x
D.21	Taxes on products	x			x					x
D.211	Value added type taxes (VAT)	x			x					x
D.212	Taxes and duties on imports excluding VAT	x			x					x
D.214	Taxes on products, except VAT and import taxes	x			x					x
D.29	Other taxes on production	x			x					x
D.4	Property income	x	x	x	x	x	x_{2012}	x_{2012}		x
D.41	Interest [(1)]	x	x	x	x	x	x_{2012}	x_{2012}		x
D.42	Distributed income of corporations	x	x	x	x	x	x_{2012}	x_{2012}		x
D.421	Dividends	o	o	o	o	o	o	o		o

D.422	Withdrawals from the income of quasi-corporations	o	o	o	o	o	o	o		o
D.43	Reinvested earnings on foreign direct investment (FDI)	x	x	x	x	x	x_{2012}	x_{2012}		x
D.43S2I	Reinvested earnings on intra euro area FDI (only for euro area Member States) (2)		x_{2012}	x_{2012}						
D.43S2X	Reinvested earnings on extra euro area FDI (only for euro area Member States) (2)		x_{2012}	x_{2012}						
D.43S21	Reinvested earnings on intra-EU FDI (2)		x_{2012}	x_{2012}						
D.43S22	Reinvested earnings on extra-EU FDI (2)		x_{2012}	x_{2012}						
D.44	Other investment income	x	x	x	x	x	x_{2012}	x_{2012}		x
D.441	Investment income attributable to insurance policy holders	x_{2012}	x_{2012}	x_{2012}	x_{2012}	x_{2012}	x_{2012}	x_{2012}		x_{2012}
D.442	Investment income payable on pension entitlements	x_{2012}	x_{2012}	x_{2012}	x_{2012}	x_{2012}	x_{2012}	x_{2012}		x_{2012}
D.443	Investment income attributable to collective investment fund shareholders	x_{2012}	x_{2012}	x_{2012}	x_{2012}	x_{2012}	x_{2012}	x_{2012}		x_{2012}
D.45	Rent	x	x	x	x	x	x_{2012}	x_{2012}		x
B.4g	Entrepreneurial income, gross	o	x	x	o	o	o	o		
D.41g	Total interest before FISIM allocation (1)	x	x	x	x	x	x_{2012}	x_{2012}		x
Uses		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
D.1	Compensation of employees									x
D.11	Wages and salaries									x
D.12	Employers' social contributions									x
D.3	Subsidies	x			x					x
D.31	Subsidies on products	x			x					x
D.39	Other subsidies on production	x			x					x

D.4	Property income	x	x	x	x	x	x2012	x2012		x
D.41	Interest (1)	x	x	x	x	x	x2012	x2012		x
D.42	Distributed income of corporations	x	x	x	x					x
D.421	Dividends	o	o	o	o					o
D.422	Withdrawals from the income of quasi-corporations	o	o	o						o
D.43	Reinvested earnings on foreign direct investment (FDI)	x	x	x		x	x2012	x2012		x
D.43S2I	Reinvested earnings on intra euro area FDI (only for euro area Member States) (2)		x2012	x2012						
D.43S2X	Reinvested earnings on extra euro area FDI (only for euro area Member States) (2)		x2012	x2012						
D.43S21	Reinvested earnings on intra-EU FDI (2)		x2012	x2012						
D.43S22	Reinvested earnings on extra-EU FDI (2)		x2012	x2012						
D.44	Other investment income	x	x	x	x	x	x2012	x2012		x
D.441	Investment income attributable to insurance policy holders	x2012	x2012	x2012	x2012	x2012	x2012	x2012		x2012
D.442	Investment income payable on pension entitlements	x2012	x2012	x2012	x2012	x2012	x2012	x2012		x2012
D.443	Investment income attributable to collective investment fund shareholders	x2012	x2012	x2012	x2012	x2012	x2012	x2012		x2012
D.45	Rent	x	x	x	x	x	x2012	x2012		x
B.5g	Balance of primary incomes, gross / national income, gross	x	x	x	x	x	x2012	x2012		
D.41g	Total interest before FISIM allocation (1)	x	x	x	x	x	x2012	x2012		x

II.2 Secondary distribution of income account										
Resources		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
B.5g	Balance of primary incomes, gross / national income, gross	x	x	x	x	x	x_{2012}	x_{2012}		
D.5	Current taxes on income, wealth, etc.	x			x					x
D.51	Taxes on income	x			x					x
D.59	Other current taxes	x			x					x
D.6	Social contributions and benefits	x	x	x	x	x	x_{2012}	x_{2012}		x
D.61	Net social contributions	x	x	x	x	x	x_{2012}	x_{2012}		x
D.611	Employers' actual social contributions	x_{2012}	x_{2012}	x_{2012}	x_{2012}	x_{2012}	x_{2012}	x_{2012}		x_{2012}
D.612	Employers' imputed social contributions	x_{2012}	x_{2012}	x_{2012}	x_{2012}	x_{2012}	x_{2012}	x_{2012}		x_{2012}
D.613	Households' actual social contributions	x_{2012}	x_{2012}	x_{2012}	x_{2012}	x_{2012}	x_{2012}	x_{2012}		x_{2012}
D.614	Households' social contribution supplements	x_{2012}	x_{2012}	x_{2012}	x_{2012}	x_{2012}	x_{2012}	x_{2012}		x_{2012}
D.61SC	Social insurance scheme service charges	x_{2012}	x_{2012}	x_{2012}	x_{2012}	x_{2012}	x_{2012}	x_{2012}		x_{2012}
D.62	Social benefits other than social transfers in kind	x				x	x_{2012}			x
D.63	Social transfers in kind	x				x	x_{2012}			
D.631	Social transfers in kind – non-market production	o				o	o			
D.632	Social transfers in kind – purchased market production	o				o	o			
D.7	Other current transfers	x	x	x	x	x	x_{2012}	x_{2012}		x
D.71	Net non-life insurance premiums	x		x	x					x
D.72	Non-life insurance claims	x	x	x	x	x	x_{2012}	x_{2012}		x
D.74	Current international cooperation	x			x					x

D.74A	Of which: payable to/receivable by institutions and bodies of the European Union									x
D.75	Miscellaneous current transfers [1]	x	x	x	x	x	x_{2012}	x_{2012}		x
D.76	VAT- and GNI-based EU own resources									x
Uses		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
D.5	Current taxes on income, wealth, etc.	x	x	x	x	x	x_{2012}	x_{2012}		x
D.51	Taxes on income	x	x	x	x	x	x_{2012}			x
D.59	Other current taxes	x	x	x	x	x	x_{2012}	x_{2012}		x
D.6	Social contributions and benefits	x	x	x	x	x	x_{2012}	x_{2012}		x
D.61	Net social contributions	x				x	x_{2012}			x
D.611	Employers' actual social contributions	x_{2012}				x_{2012}	x_{2012}			x_{2012}
D.612	Employers' imputed social contributions	x_{2012}				x_{2012}	x_{2012}			x_{2012}
D.613	Households' actual social contributions	x_{2012}				x_{2012}	x_{2012}			x_{2012}
D.614	Households' social contribution supplements	x_{2012}				x_{2012}	x_{2012}			x_{2012}
D.61SC	Social insurance scheme service charges	x_{2012}				x_{2012}	x_{2012}			x_{2012}
D.62	Social benefits other than social transfers in kind	x	x	x	x	x	x_{2012}	x_{2012}		x
D.63	Social transfers in kind	x			x	x		x_{2012}		
D.631	Social transfers in kind – non-market production	o			x	o		o		
D.632	Social transfers in kind – purchased market production	o			x	o		o		
D.7	Other current transfers	x	x	x	x	x	x_{2012}	x_{2012}		x
D.71	Net non-life insurance premiums	x	x	x	x	x	x_{2012}	x_{2012}		x
D.72	Non-life insurance claims	x		x	x					x

D.74	Current international cooperation	x			x					x
D.74A	Of which: payable to/receivable by institutions and bodies of the European Union	x			x					
D.75	Miscellaneous current transfers [1]	x	x	x	x	x	x_{2012}	x_{2012}		x
D.76	VAT- and GNI-based EU own resources	x			x					
B.7g	Adjusted disposable income, gross	x			x	x	x_{2012}	x_{2012}		
B.6g	Disposable income, gross	x	x	x	x	x	x_{2012}	x_{2012}		
II.4.1 Use of disposable income account										
Resources		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
B.6g	Disposable income, gross	x	x	x	x	x	x_{2012}	x_{2012}		
D.8	Adjustment for the change in pension entitlements	x				x	x_{2012}			x
Uses		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
P.3	Final consumption expenditure	x			x	x	x_{2012}	x_{2012}		
P.31	Individual consumption expenditure	x			x	x	x_{2012}	x_{2012}		
P.32	Collective consumption expenditure	x			x					
D.8	Adjustment for the change in pension entitlements	x	x	x	x	x	x_{2012}	x_{2012}		x
B.8g	Saving, gross	x	x	x	x	x	x_{2012}	x_{2012}		
B.12	Current external balance									x
III.1.1 Change in net worth due to saving and capital transfers account										
Changes in liabilities and net worth		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
B.8g	Saving, gross	x	x	x	x	x	x_{2012}	x_{2012}		
B.12	Current external balance									x
D.9r	Capital transfers, receivable	x	x	x	x	x	x_{2012}	x_{2012}		x

D.91r	Capital taxes, receivable	x			x					x
D.92r	Investment grants, receivable [1]	x	x	x	x	x	x_{2012}	x_{2012}		x
D.99r	Other capital transfers, receivable [1]	x	x	x	x	x	x_{2012}	x_{2012}		x
Changes in assets		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
D.9p	Capital transfers, payable	x	x	x	x	x	x_{2012}	x_{2012}		x
D.91p	Capital taxes, payable	x	x	x		x	x_{2012}	x_{2012}		x
D.92p	Investment grants, payable [1]	x			x					x
D.99p	Other capital transfers, payable [1]	x	x	x	x	x	x_{2012}	x_{2012}		x
P.51c	Consumption of fixed capital	x	x	x	x	x	x_{2012}	x_{2012}		
B.10.1	Change in net worth due to saving and capital transfers	x	x	x	x	x	x_{2012}	x_{2012}		x
III.1.2 Acquisitions of non-financial assets account										
Changes in liabilities and net worth		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
B.10.1	Change in net worth due to saving and capital transfers	x	x	x	x	x	x_{2012}	x_{2012}		x
Changes in assets		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
P.5g	Gross capital formation	x	x	x	x	x	x_{2012}	x_{2012}		
P.51g	Gross fixed capital formation	x	x	x	x	x	x_{2012}	x_{2012}		
P.51g_AN.111	Dwellings	o	o	o	o	o	o	o		
P.51g_AN.112	Other buildings and structures	o	o	o	o	o	o	o		
P.51g_AN.1121	Buildings other than dwellings	o	o	o	o	o	o	o		
P.51g_AN.1122	Other structures	o	o	o	o	o	o	o		
P.51c	Consumption of fixed capital	x	x	x	x	x	x_{2012}	x_{2012}		
P.52	Changes in inventories	x	x	x	x	x	x_{2012}	x_{2012}		
P.53	Acquisitions less disposals of valuables	x	x	x	x	x	x_{2012}	x_{2012}		

NP	Acquisitions less disposals of non-produced assets	x	x	x	x	x	x_{2012}	x_{2012}		x
B.9	Net lending (+) / net borrowing (-)	x	x	x	x	x	x_{2012}	x_{2012}		x
DB.9	Discrepancy with net lending/net borrowing of financial accounts	x	x	x	x	x	x_{2012}	x_{2012}		x
Additional information		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
EMP	Employment (in number of persons and number of hours worked)	o	o	o	x	o	o	o		
OTE	Total general government expenditure				x					
OTR	Total general government revenue				x					
Data in chain-linked volumes		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
P.51g	Gross fixed capital formation	o	o	o	o	o	o	o		
P.51g_AN.111	Dwellings	o	o	o	o	o	o	o		
P.51g_AN.112	Other buildings and structures	o	o	o	o	o	o	o		
P.51g_AN.1121	Buildings other than dwellings	o	o	o	o	o	o	o		
P.51g_AN.1122	Other structures	o	o	o	o	o	o	o		

Legend:

x	mandatory
x_{2012}	voluntary for reference years before 2012; compulsory for reference years from 2012 onwards
o	voluntary
	non-relevant cells

(1) Consolidated between subsectors of general government (S.13).

(2) The breakdown is to represent the actual composition at the end of the latest reference period ('fixed composition').

Table 801 – Non-financial accounts by sector – quarterly

Data shall be reported from 1999Q1 onwards. The deadline for table 801 is 85 days after the reference period. If a Member State transmits a complete set of data at t+85 days, data do not need to be transmitted at t+3 months.

Data for sectors S.11, S.12, S.14 + S.15, S.14, S.15 and S.1N are voluntary for countries whose GDP at current prices represents less than 1 % of the corresponding Union total. The 1 % threshold is calculated as a moving average based on the three latest available years.

Data for the following subsectors of sector S.11 are to be provided on a voluntary basis: S.11DO Domestically controlled non-financial corporations; S.11001 Public non-financial corporations; S.110011 of which: Public non-financial corporations, which are part of domestic multinationals; S.11002 National private non-financial corporations; S.110021 of which: National private non-financial corporations, which are part of domestic multinationals; S.11003 Foreign-controlled non-financial corporations.

Data for the following subsectors of sector S.12 are to be provided on a voluntary basis: S.12DO Domestically controlled financial corporations; S.12001 Public financial corporations; S.120011 of which: Public financial corporations, which are part of domestic multinationals; S.12002 National private financial corporations; S.120021 of which: National private financial corporations, which are part of domestic multinationals; S.12003 Foreign-controlled financial corporations; S.12K (S.121 + S.122 + S.123) Monetary financial institutions (MFI); S.12P (S.124 + S.125 + S.126 + S.127) Other financial institutions (Financial corporations other than MFIs, insurance corporations and pension funds); S.12Q (S.128 + S.129) Insurance corporations and pension funds.

Code	Transactions and balancing items	Sectors								
I Production account / External account of goods and services										
Resources		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
P.1	Output	o	o	o	o	o	o	o		
(P.11 + P.12 + P.131)	Market output, output for own final use and payments for non-market output				x					
P.7	Imports of goods and services									x
P.71	Imports of goods									x
P.72	Imports of services									x
P.72F	Imports of FISIM									o
D.21 – D.31	Taxes less subsidies on products	x							xb	
Uses		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
P.2	Intermediate consumption	o	o	o	o	o	o	o		
P.6	Exports of goods and services									x
P.61	Exports of goods									x
P.62	Exports of services									x
P.62F	Exports of FISIM									o
B.1g	Value added, gross / gross domestic product	x	xb	xb	x	xb	o	o	xb	
B.11	External balance of goods and services									x

P.51c	Consumption of fixed capital	x	xb	xb	x	xb	o	o		
B.1n	Value added, net / net domestic product	x	xb	xb	x	xb	o	o		
II.1.1 Generation of income account										
Resources		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
B.1g	Value added, gross / gross domestic product	x	xb	xb	x	xb	o	o	xb	
D.3	Subsidies	x	xb	xb	x	xb	o	o	xb	
D.31	Subsidies on products	x							xb	
D.39	Other subsidies on production	x	xb	xb	x	xb	o	o		
Uses		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
D.1	Compensation of employees	x	xb	xb	x	xb	o	o		
D.2	Taxes on production and imports	x	xb	xb	x	xb	o	o	xb	
D.21	Taxes on products	x							xb	
D.29	Other taxes on production	x	xb	xb	x	xb	o	o		
B.2g + B.3g	Operating surplus, gross, plus mixed income, gross	x	xb	xb	x	xb	o	o	xb	
B.2g	Operating surplus, gross	o				o	o			
B.3g	Mixed income, gross	x				xb	o			

II.1.2 Allocation of primary income account										
Resources		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
B.2g + B.3g	Operating surplus, gross, plus mixed income, gross	x	xb	xb	x	xb	o	o	xb	
B.2g	Operating surplus, gross					o	o			
B.3g	Mixed income, gross	x				xb	o			
D.1	Compensation of employees	x				xb	o			x
D.2	Taxes on production and imports	x			x					x
D.21	Taxes on products	x			x					x
D.211	Value added type taxes (VAT)				x					
D.29	Other taxes on production	x			x					x
D.4	Property income	xb	xb	xb	x	xb	o	o		x
D.41	Interest [(1)]	xb	xb	xb	x	xb	o	o		x
(D.42 + D.43 + D.44 + D.45)	Other property income, not elsewhere specified	xb	xb	xb	x	xb	o	o		x
D.42	Distributed income of corporations	xb	xb	xb	x	xb	o	o		x
D.43	Reinvested earnings on foreign direct investment (FDI)	xb	xb	xb	x	xb	o	o		x

D.43S2I	Reinvested earnings on intra euro area FDI (only for euro area Member States) (2)		o	o						
D.43S2X	Reinvested earnings on extra euro area FDI (only for euro area Member States) (2)		o	o						
D.43S21	Reinvested earnings on intra-EU FDI (2)		o	o						
D.43S22	Reinvested earnings on extra-EU FDI (2)		o	o						
D.44	Other investment income	xb	xb	xb	x	xb	o	o		x
D.45	Rent	xb	xb	xb	x	xb	o	o		x
B.4g	Entrepreneurial income, gross	o	xb	xb	o	o	o	o		
D.41g	Total interest before FISIM allocation (1)	xb	xb	xb	x	xb	o	o		x
Uses		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
D.1	Compensation of employees									x
D.3	Subsidies	x			x				xb	x
D.31	Subsidies on products	x			x				xb	x
D.39	Other subsidies on production	x			x					x
D.4	Property income	xb	xb	xb	x	xb	o	o		x
D.41	Interest (1)	xb	xb	xb	x	xb	o	o		x

(D.42 + D.43 + D.44 + D.45)	Other property income, not elsewhere specified	xb	xb	xb	x	xb	o	o		x
D.42	Distributed income of corporations	xb	xb	xb	x					x
D.43	Reinvested earnings on foreign direct investment (FDI)	xb	xb	xb						x
D.43S2I	Reinvested earnings on intra euro area FDI (only for euro area Member States) (2)		o	o						
D.43S2X	Reinvested earnings on extra euro area FDI (only for euro area Member States) (2)		o	o						
D.43S21	Reinvested earnings on intra-EU FDI (2)		o	o						
D.43S22	Reinvested earnings on extra-EU FDI (2)		o	o						
D.44	Other investment income	xb	xb	xb	x					x
D.45	Rents	xb	xb	xb	x	xb	o	o		x
B.5g	Balance of primary incomes, gross / national income, gross	x	xb	xb	x	xb	o	o		
D.41g	Total interest before FISIM allocation (1)	xb	xb	xb	x	xb	o	o		x

II.2 Secondary distribution of income account										
Resources		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
B.5g	Balance of primary incomes, gross / national income, gross	x	xb	xb	x	xb	o	o		
D.5	Current taxes on income, wealth, etc.	x			x					x
D.6	Social contributions and benefits	xb	xb	xb	x	xb	o	o		x
D.61	Net social contributions	xb	xb	xb	x	xb	o	o		x
D.62	Social benefits other than social transfers in kind	xb				xb	o			x
D.63	Social transfers in kind	xb				xb	o			
D.631	Social transfers in kind – non-market production					o	o			
D.632	Social transfers in kind – purchased market production					o	o			
D.7	Other current transfers	xb	xb	xb	x	xb	o	o		x
D.71	Net non-life insurance premiums	xb		xb	x					x
D.72	Non-life insurance claims	xb	xb	xb	x	xb	o	o		x
(D.74 + D.75 + D.76)	Other current transfers, not elsewhere specified	xb	xb	xb	x	xb	o	o		x

D.74	Current international cooperation	o			o					o
D.74A	Of which: payable to/receivable by institutions and bodies of the European Union									x
D.75	Miscellaneous current transfers [1]	o	o	o	o	o	o	o		o
D.76	VAT- and GNI-based EU own resources									o
Uses		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
D.5	Current taxes on income, wealth, etc.	xb	xb	xb	x	xb	o	o		x
D.6	Social contributions and benefits	xb	xb	xb	x	xb	o	o		x
D.61	Net social contributions	xb				xb	o			x
D.62	Social benefits other than social transfers in kind	xb	xb	xb	x	xb	o	o		x
D.63	Social transfers in kind	xb			x	xb		o		
D.631	Social transfers in kind – non-market production	x			x	o		o		
D.632	Social transfers in kind – purchased market production	x			x	o		o		

D.7	Other current transfers	xb	xb	xb	x	xb	o	o		x
D.71	Net non-life insurance premiums	xb	xb	xb	x	xb	o	o		x
D.72	Non-life insurance claims	xb		xb	x					x
(D.74 + D.75 + D.76)	Other current transfers, not elsewhere specified	xb	xb	xb	x	xb	o	o		x
D.74	Current international cooperation	o			o					o
D.74A	Of which: payable to/receivable by institutions and bodies of the European Union)	x			x					
D.75	Miscellaneous current transfers (1)	o	o	o	o	o	o	o		o
D.76	VAT- and GNI-based EU own resources	o			o					
B.7g	Adjusted disposable income, gross				x	xb	o	o		
B.6g	Disposable income, gross	x	xb	xb	x	xb	o	o		
II.4.1 Use of disposable income account										
Resources		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
B.6g	Disposable income, gross	x	xb	xb	x	xb	o	o		
D.8	Adjustment for the change in pension entitlements	x				xb	o			x

Uses		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
P.3	Final consumption expenditure	x			x	xb	o	o		
P.31	Individual consumption expenditure	x			x	xb	o	o		
P.32	Collective consumption expenditure	x			x					
D.8	Adjustment for the change in pension entitlements	x	xb	xb	x	xb	o	o		x
B.8g	Saving, gross	x	xb	xb	x	xb	o	o		
B.12	Current external balance									x
III.1.1 Change in net worth due to saving and capital transfers account										
Changes in liabilities and net worth		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
B.8g	Saving, gross	x	xb	xb	x	xb	o	o		
B.12	Current external balance									x
D.9r	Capital transfers, receivable	xb	xb	xb	x	xb	o	o		x
D.91r	Capital taxes, receivable	x			x					x
D.92r + D.99r	Investment grants and other capital transfers [(1)]	xb	xb	xb	x	xb	o	o		x
D.92r	Investment grants, receivable [(1)]	o	o	o	o	o	o	o		o
D.99r	Other capital transfers, receivable [(1)]	o	o	o	o	o	o	o		o

Changes in assets		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
D.9p	Capital transfers, payable	xb	xb	xb	x	xb	o	o		x
D.91p	Capital taxes, payable	xb	xb	xb		xb	o	o		x
D.92p + D.99p	Investment grants and other capital transfers [1]	xb	xb	xb	X	xb	o	o		x
D.92p	Investment grants, payable [1]	o			o					o
D.99p	Other capital transfers, payable [1]	o	o	o	o	o	o	o		o
P.51c	Consumption of fixed capital	x	xb	xb	x	xb	o	o		
B.101	Change in net worth due to saving and capital transfers	x	xb	xb	x	xb	o	o		x
III.1.2 Acquisitions of non-financial assets account										
Changes in liabilities and net worth		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
B.101	Change in net worth due to saving and capital transfers	x	xb	xb	x	xb	o	o		x
Changes in assets		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
P.5g	Gross capital formation	x	xb	xb	x	xb	o	o		
P.51g	Gross fixed capital formation	x	xb	xb	x	xb	o	o		
P.51c	Consumption of fixed capital	x	xb	xb	x	xb	o	o		
P.52 + P.53	Changes in inventories and net acquisition of valuables	x	xb	xb	x	xb	o	o		

NP	Acquisitions less disposals of non-produced assets	x	xb	xb	x	xb	o	o		x
B.9	Net lending (+) / net borrowing (-)	x	xb	xb	x	xb	o	o		x
DB.9	Discrepancy with net lending/net borrowing of financial accounts	o	o	o	o	o	o	o		o
Additional information		**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.14**	**S.15**	**S.1N**	**S.2**
EMP	Employment (in number of persons and number of hours worked)	o	o	o	o	o	o	o		o
OTE	Total general government expenditure				x					
OTR	Total general government revenue				x					
AN.111	Dwellings					o				
AN.211	Land					o				

Legend:

x	mandatory
xb	mandatory, but voluntary for countries whose GDP at current prices represents less than 1 % of the corresponding Union total. The 1 % threshold is calculated as a moving average based on the three latest available years.
o	voluntary
	non-relevant cells

(1) Consolidated between subsectors of general government (S.13)

(2) The breakdown is to represent the actual composition at the end of the latest reference period ('fixed composition').

Table 801SA – Non-financial accounts by sector

– seasonally and calendar adjusted data – quarterly

Data shall be reported from 1999Q1 onwards. The deadline is 85 days and 3 working days after the reference period. Whenever table 801 is retransmitted, table 801SA shall be retransmitted as well 3 working days after any of the variables in table 801SA has been revised in non-adjusted terms.

Data for sectors S.11, S.12, S.14 + S.15, S.14, S.15 and S.1N are voluntary for countries whose GDP at current prices represents less than 1 % of the corresponding Union total. The 1 % threshold is calculated as a moving average based on the three latest available years.

Seasonal adjustment shall include calendar adjustments, where relevant.

Code	**Transaction**	**Sectors**													
		S.1	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.1N**	**S.2**	**S.1**	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.1N**	**S.2**
		Uses							**Resources**						
P.3	Final consumption expenditure				x										
P.31	Individual consumption expenditure					xb									
P.5g	Gross capital formation		o			o									
P.51g	Gross fixed capital formation		xb		x	xb									
P.52 + P.53	Changes in inventories and net acquisition of valuables		o												
P.6	Exports of goods and services							x							
P.61	Exports of goods							o							
P.62	Exports of services							o							
P.7	Imports of goods and services														x

P.71	Imports of goods														o
P.72	Imports of services														o
D.1	Compensation of employees		xb										xb		
D.2	Taxes on production and imports		o												
D.29	Other taxes on production		o												
D.3	Subsidies									o					
D.39	Other subsidies on production									o					
D.4	Property income		o			xb				o			xb		
D.41	Interest		o							o					
(D.42 + D.43 + D.44 + D.45)	Other property income, not elsewhere specified		o							o					
D.1 + D.2 + D.3 + D.4								x							x
D.5	Current taxes on income, wealth, etc.		o			xb									
D.61	Net social contributions		o			xb							o		
D.62	Social benefits other than social transfers in kind		o			o							xb		
D.63	Social transfers in kind					o							o		
D.7	Other current transfers		o			xb				o			xb		
D.5 + D.6 + D.7								x							x
D.8	Adjustment for the change in pension entitlements		o			xb		x					xb		x
D.9	Capital transfers		o			o		x		o			o		x
NP	Acquisitions less disposals of non-produced assets		o			o									
OTE	Total general government expenditure				x										
OTR	Total general government revenue											x			

		Balancing items						
		S.1	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.1N**	**S.2**
B.1g	Value added, gross / gross domestic product	x	xb					
B.2g + B.3g	Operating surplus, gross, plus mixed income, gross	x	xb			xb		
B.3g	Mixed income, gross					o		
B.4g	Entrepreneurial income, gross		o					
B.5g	Balance of primary incomes, gross/national income, gross	x	o					
B.6g	Disposable income, gross	x	o			xb		
B.8g	Saving, gross	x	o			xb		
B.9	Net lending (+) / net borrowing (-)	x	o		x	o		

		Data in chain-linked volumes, after seasonal adjustment						
		S.1	**S.11**	**S.12**	**S.13**	**S.14 + S.15**	**S.1N**	**S.2**
B.1g	Value added, gross / gross domestic product		o					
P.31	Individual consumption expenditure					o		
P.51g	Gross fixed capital formation		o			o		

Legend:

x	mandatory
xb	mandatory, but voluntary for countries whose GDP at current prices represents less than 1 % of the corresponding Union total. The 1 % threshold is calculated as a moving average based on the three latest available years.
o	voluntary
	non-relevant cells

Table 9 – Detailed tax and social contribution revenue, including the list of taxes and social contributions according to national classification – annual

Data shall be reported at current prices in millions of national currency (with reporting precision at least 1 million of national currency) for the sector general government (S.13) and its subsectors (central government S.1311, state government S.1312, local government S.1313, social security funds S.1314), institutions and bodies of the European Union (S.212) as well as general government plus institutions and bodies of the European Union (S.13 + S.212) at t+9 months after the reference period from reference year 1995 onwards.

In addition, the full detail of the national classification of taxes and social contributions (the 'National Tax List'), with corresponding amounts under each related ESA code shall be provided together with table 9. The National Tax List is requested on a compulsory basis for general government plus institutions and bodies of the European Union (S.13 + S.212).

Data shall be consistent with table 2 of this Annex.

Any non-compulsory data is indicated in the notes below. Otherwise, data is compulsory from reference year 1995 onwards.

Code	Transaction	Notes
D.2	Taxes on production and imports	
D.21	Taxes on products	
D.211	Value added type taxes (VAT)	
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 compensatory amounts collected 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.	
D.5	Current taxes on income, wealth, etc.	
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*	*voluntary*

D.51c1	*Taxes on individual or household holding gains*	*voluntary*
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*	*voluntary*
D.51c2	*Taxes on holding gains of corporations*	*voluntary*
D.51c3	*Other taxes on holding gains*	*voluntary*
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.	
ODA	Total tax revenue	
D.61	Net social contributions	
D.611	Employers' actual social contributions	
D.611C	Compulsory employers' actual social contributions	
D.611V	Voluntary employers' actual social contributions	

D.61SC	Social insurance scheme service charges	*voluntary up to reference year 2011*; to be transmitted with a positive sign despite being a negative resource
D.6111	*Employers' actual pension contributions*	*voluntary*
D.6112	*Employers' actual non-pension contributions*	*voluntary*
D.6121	*Employers' imputed pension contributions*	*voluntary*
D.6122	*Employers' imputed non-pension contributions*	*voluntary*
D.6131	*Households' actual pension contributions*	*voluntary*
D.6132	*Households' actual non-pension contributions*	*voluntary*
D.6141	*Households' pension contributions supplements*	*voluntary*
D.6142	*Households' non-pension contributions supplements*	*voluntary*
D.612	Employers' imputed social contributions	
D.613	Households' actual social contributions	
D.613c	Compulsory households' actual social contributions	
D.613ce	Compulsory employees' actual social contributions	
D.613cs	*Compulsory actual social contributions by the self-employed*	*voluntary*
D.613cn	*Compulsory actual social contributions by the non-employed*	*voluntary*
D.613v	Voluntary households' actual social contributions	
D.614	Households' social contributions supplements	*voluntary up to reference year 2011*
D.995	Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected	D.995 and breakdowns are to be reported with a positive sign, even though D.995 enters with a negative sign in D.99r, capital transfer revenue.
D.995a	Taxes on products assessed but unlikely to be collected	see D.995
D.995b	Other taxes on production assessed but unlikely to be collected	see D.995
D.995c	Taxes on income assessed but unlikely to be collected	see D.995
D.995d	Other current taxes assessed but unlikely to be collected	see D.995

D.995e	Employers' actual social contributions assessed but unlikely to be collected	see D.995
D.995f	Households' actual social contributions assessed but unlikely to be collected	see D.995
D.995fe	Employees' actual social contributions assessed but unlikely to be collected	see D.995
D.995fs	*Actual social contributions by self-employed persons assessed but unlikely to be collected*	*voluntary;* see D.995
D.995fn	*Actual social contributions by non-employed persons assessed but unlikely to be collected*	*voluntary;* see D.995
D.995g	Capital taxes assessed but unlikely to be collected	see D.995
ODB	Total revenue from taxes and social contributions after deduction of amounts assessed but unlikely to be collected	
ODC	Total revenue from taxes and net social contributions (including imputed social contributions) after deduction of amounts assessed but unlikely to be collected	
ODD	Total revenue from taxes and compulsory social contributions after deduction of amounts assessed but unlikely to be collected	

Table 10 – Main aggregates by region, NUTS levels 2 and 3 – annual

Data shall be reported from 2000 onwards, except for gross value added in previous year's prices which shall be reported from 2001.

Member States composed of only one NUTS level 3 territorial unit as defined in the nomenclature of territorial units for statistics in Regulation (EC) No 1059/2003 shall not be obliged to provide this table. Member States composed of only one NUTS level 2 territorial unit shall not be obliged to provide the variables of this table for regional level NUTS level 2.

The transmission of data that have not been revised is voluntary.

Code	Variable	NACE breakdown				Regional level	Deadline
		TOTAL	A*6[1]	A*10	N.a.		
B.1g	Gross value added at basic prices (current prices)	x	o	o		NUTS 2	12 months
		x	x	x		NUTS 2	24 months
		x	x	o		NUTS 3	24 months
B.1g	Gross value added at basic prices (previous year's prices)	x	o	o		NUTS 2	24 months
ETO	Employment in thousands of persons	x	o	o		NUTS 2	12 months
		x	x	x		NUTS 2	24 months
		x	x	o		NUTS 3	24 months
EEM	Employees in thousands of persons	o	o	o		NUTS 2	12 months
		x	x	x		NUTS 2	24 months
		x	x	o		NUTS 3	24 months
SELF	Self-employed in thousands of persons	o	o	o		NUTS 2	12 months
		x	x	x		NUTS 2	24 months
		x	x	o		NUTS 3	24 months
ETO	Employment in thousands of hours worked	x	x	o		NUTS 2	24 months
EEM	Employees in thousands of hours worked	x	x	o		NUTS 2	24 months

SELF	Self-employed in thousands of hours worked	x	x	o		NUTS 2	24 months
POP	Population in thousands of persons				x	NUTS 2	12 months
					x	NUTS 3	24 months
D.1	Compensation of employees	x	x	x		NUTS 2	24 months
P.51g	Gross fixed capital formation (current prices)	x	x	x		NUTS 2	24 months
B.1*g	Gross domestic product at market prices (current prices)				o	NUTS 2	12 months
					o	NUTS 3	24 months

(1) A*6 corresponds to the following aggregated positions of NACE Rev. 2 breakdown A*10: – (G, H, I and J) instead of (G, H and I) and (J); – (K, L, M and N) instead of (K), (L) and (M and N) – (O, P, Q, R, S, T and U) instead of (O, P and Q) and (R, S, T and U).

Table 11 – General government expenditure by function (COFOG) – annual

Data shall be reported at current prices in millions of national currency (with reporting precision at least 1 million of national currency) at t+11 months.

Data shall be reported on a compulsory basis (subject to exceptions specified under notes below):

– by COFOG divisions and total COFOG for general government (S.13) and general government subsectors (central government S.1311, state government S.1312, local government S.1313 and social security funds S.1314) from reference year 1995 onwards;

– by COFOG groups for general government (S.13) from reference year 2001 onwards.

Additional detail (by COFOG group, by subsectors, by ESA transaction and reference periods) as specified below can be reported on a voluntary basis.

Subsector data shall be reported as consolidated in items property income (D.4), other current transfers (D.7) and capital transfers (D.9) (and their sub-items; partly consolidated in total expenditure TE) within each subsector but not between subsectors. Sector S.13 data equals the sum of subsector data, except for items D.4, D.7 and D.9 (and their sub-items and TE) which shall be consolidated between subsectors (with voluntary counterpart information from the expenditure side).

Data reported shall be consistent with data reported in table 2 of this Annex, with the exception of any vintage differences.

Code	**List of transactions by COFOG total, divisions and groups for the general government and its subsectors**	**Notes**
P.5 + NP	Gross capital formation + acquisitions less disposals of non-financial non-produced assets	
P.5	Gross capital formation	
P.51g	Gross fixed capital formation	*voluntary for subsectors*
NP	Acquisitions less disposals of non-financial non-produced assets	
D.1	Compensation of employees	

D.3	Subsidies	To be reported with a positive sign
D.4	Property income	
D.4p_S.1311	*of which, to subsector central government (S.1311)*	*voluntary*
D.4p_S.1312	*of which, to subsector state government (S.1312)*	*voluntary*
D.4p_S.1313	*of which, to subsector local government (S.1313)*	*voluntary*
D.4p_S.1314	*of which, to subsector social security funds (S.1314)*	*voluntary*
D.62 + D.632	Social benefits other than social transfers in kind, and social transfers in kind – purchased market production	
D.62	Social benefits other than social transfers in kind	*voluntary up to reference year 2011*
D.632	Social transfers in kind – purchased market production	*voluntary up to reference year 2011*
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 pension entitlements*	*voluntary*
P.2	Intermediate consumption	
D.29 + D.5 + D.8	Other taxes on production + current taxes on income, wealth, etc. + adjustment for the change in pension entitlements	
D.7	Other current transfers	
D.7p_S.1311	*of which, to subsector central government (S.1311)*	*voluntary*
D.7p_S.1312	*of which, to subsector state government (S.1312)*	*voluntary*
D.7p_S.1313	*of which, to subsector local government (S.1313)*	*voluntary*
D.7p_S.1314	*of which, to subsector social security funds (S.1314)*	*voluntary*
D.9	Capital transfers	No amounts for D.995 are to be included under D.9p. D.995 is to be deducted from D.99r.
D.9p_S.1311	*of which, to subsector central government (S.1311)*	*voluntary*
D.9p_S.1312	*of which, to subsector state government (S.1312)*	*voluntary*
D.9p_S.1313	*of which, to subsector local government (S.1313)*	*voluntary*
D.9p_S.1314	*of which, to subsector social security funds (S.1314)*	*voluntary*

D.92	Investment grants	*voluntary for subsectors*
TE	Total expenditure	
P.3	Final consumption expenditure	
P.31	Individual consumption expenditure	*voluntary for COFOG divisions and groups; the P.3 allocation to COFOG groups implies the split into P.31 and P.32.*
P.32	Collective consumption expenditure	*voluntary for COFOG divisions and groups; the P.3 allocation to COFOG groups implies the split into P.31 and P.32.*

Table 13 – Households (S.14) accounts by region (NUTS 2)

Data at current prices to be reported from 2000 onwards at t+24 months after the reference period.

For the period 2000-2011, S.14 + S.15 can be reported instead of S.14.

Member States composed of only one NUTS level 2 territorial unit as defined in the nomenclature of territorial units for statistics in Regulation (EC) No 1059/2003 shall not be obliged to provide this table.

The transmission of data that have not been revised is voluntary.

Code	Transaction	Uses	Resources
B.2n + B.3n	Operating surplus, net, plus mixed income, net		x
D.1	Compensation of employees		x
D.4	Property income	x	x
B.5n	Balance of primary income, net	x	
D.5	Current taxes on income, wealth, etc.	x	
D.61	Net social contributions	x	o
D.62	Social benefits other than social benefits in kind	o	x
D.7	Other current transfers	x	x
B.6n	Disposable income, net	x	
D.63	Social transfers in kind		o
B.7n	Adjusted disposable income, net	o	
P.3	Household final consumption expenditure (national concept)	o	
P.51c	Consumption of fixed capital	o	

Legend:

x	mandatory
o	optional
	non-relevant cells

Table 15 – Supply table at basic prices, including transformation into purchasers' prices

Data shall be reported at current prices (from 2010 onwards) and previous year's prices (from 2015 onwards) for NACE (n=64, voluntarily n=88) and CPA (m=64, voluntarily m=88) at t+36 months after the reference period.

The transmission of data that have not been revised is voluntary.

			Industries (NACE) 1 … n (1)	Σ (1) (2)	Imports[1] (cif) (3)	Total supply at basic prices (4)	Trade and transport margins (5)	Taxes less subsidies on products (6)	Total supply at purchasers' prices (7)
Products (CPA)	1…m	(1)	Output by product and by industry at basic prices		a) Intra-EU[2] (cif) a.1) Intra euro area[2] (cif) a.2) Extra euro area[2] (cif) b) Extra-EU[2] (cif) c) Total				
Σ (1)			Total output by industry						
Adjustment items: — Cif/fob adjustments on imports — Direct purchase abroad by residents		(2)							
(1) + (2)									
Total of which - Market output - Output for own final use - Non-market output		(3)							

(1) The concept to apply to the data by products in supply and use tables and input-output tables is the domestic concept. Adjustments to the national concept (direct purchases abroad by residents) are included as row totals in part (2) of the table. Imports cif by products do not include direct purchases abroad by residents.

(2) Imports are to be broken down into:
a) S.21 Member States and institutions and bodies of the European Union, a1) S.2I Member States of the euro area, the European Central Bank and other institutions and bodies of the euro area, a2) S.21 – S.2I Member States not in the euro area and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area), and b) S.22 Non-member countries and international organisations non-resident in the EU, taking into account that:
– they are to represent the actual composition at the end of each reference period ('evolving composition');
– Member States of the euro area have to provide all breakdowns as mentioned under a), a1), a2) and b); Member States not in the euro area are to provide the breakdowns as mentioned under a) and b), but the provision of the breakdowns mentioned under a1) and a2) is voluntary.

Table 16 – Use table at purchasers' prices* – annual

Data shall be reported at current prices (from 2010 onwards) and previous year's prices (from 2015 onwards) for NACE (n=64, voluntarily n=88) and CPA (m=64, voluntarily m=88) at t+36 months after the reference period. Five additional tables* shall be provided on a five-yearly basis.

The transmission of data that have not been revised is voluntary.

		Industries (NACE) 1…n	Σ (1)	Final uses a) b) c) d) e) f) g) h) i) j) k) l)	Σ (3)	Σ (1) + Σ (3)
		(1)	(2)	(3)	(4)	(5)
Products (CPA) 1…m	(1)	Intermediate consumption at purchasers' prices by product and by industry		Final uses at purchasers' prices[1]: Final consumption expenditure: a) By households b) By NPISHs c) By general government d) Total Gross capital formation: e) Gross fixed capital formation f) Changes in inventories[2] g) Changes in valuables[2] h) Changes in inventories and valuables i) Total Exports fob[3]: j) Intra-EU[3] j1) - Intra euro area[3] j2) - Extra euro area[3] k) Extra-EU[3] l) Total m) (voluntary data) - Re-export of goods[4] - Export of second-hand goods[4] - Merchanting[4] - Goods sent abroad before processing (outward processing, i.e. reporting country is the principal)[4]		

				- Goods sent abroad after processing (inward processing, i.e. reporting country processes)[4] - Processing fees[4]		

Σ (1)	(2)	Total intermediate consumption by industry		Total final uses by type		Total use
Adjustment items: - Cif/fob adjustments on exports - Direct purchases abroad by residents - Purchases on the domestic territory by non-residents	(3)			Only exports Only final consumption expenditure of households Only final consumption expenditure of households and exports	Only exports Only final consumption expenditure of households Only final consumption expenditure of households and exports	
Σ (2) + Σ (3)	(4)					
- Compensation of employees[(2)] - Wages and salaries[(2)] - Other taxes less subsidies on production[(2)] - Consumption of fixed capital[(2)] - Operating surplus, net[(2)] - Operating surplus, gross[(2)] - Mixed income, gross[(2) (4)]	(5)					
Gross value added at basic prices	(6)					
Total output at basic prices	(7)					

Supplementary voluntary data - Gross fixed capital formation[4] - Gross fixed capital stock[4] - Employment (hours worked and persons employed - in thousands)[4]	(8)					

* The five additional tables mentioned below are required on a five-yearly basis (for reference years ending with 0 or 5). Transmission of these five additional tables is compulsory at current prices and voluntary at previous year's prices.
The five tables are:
– use table at basic prices (made of row-blocks (1) – (7))
– use table for domestic output at basic prices (made of row-blocks (1) and (2))
– use table for imports at basic prices (made of row-blocks (1) and (2))
– table of trade and transport margins (made of row-blocks (1) and (2))
– table of taxes less subsidies on products (made of row-blocks (1) and (2)).

(1) The concept to apply to the data by products in supply and use tables and input-output tables is the domestic concept. Adjustments to the national concept (direct purchases abroad by residents and purchases on the domestic territory by non-residents) are included as row totals in part (3) of the table. Final consumption expenditure by households by products does not include direct purchases abroad by residents. Final consumption expenditure by households by products includes purchases on the domestic territory by non-residents. Exports fob by products do not include purchases on the domestic territory by non-residents.

(2) Only at current prices.

(3) Exports are to be broken down into:
j) S.21 Member States and institutions and bodies of the European Union, j1) S.2I Member States of the euro area, the European Central Bank and other institutions and bodies of the euro area, j2) S.21 – S.2I Member States not in the euro area and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area), and k) S.22 Non-member countries and international organisations non-resident in the EU, taking into account that:
– they are to represent the actual composition at the end of each reference period ('evolving composition');
– Member States of the euro area have to provide all breakdowns as mentioned under j), j1), j2) and k); Member States not in the euro area are to provide the breakdowns as mentioned under j) and k), but the provision of the breakdowns mentioned under j1) and j2) is voluntary.

(4) On a voluntary basis.

Table 17 – Symmetric input-output table at basic prices* (product by product**) – five-yearly

Data from 2010 onwards shall be reported at current prices (n=64, voluntarily n=88) on a five-yearly basis (years ending by 0 and 5) at t+36 months after the reference period.

Data at previous year's prices are voluntary.

The transmission of data that have not been revised is voluntary.

		Products 1...n	Σ (1)	Final uses a) b) c) d) e) f) g) h) i) j) k) l)	Σ (3)	Σ (1) + Σ (3)
		(1)	(2)	(3)	(4)	(5)
Products 1…n	(1)	Intermediate consumption at basic prices (product by product)		Final uses at basic prices[(1)]: Final consumption expenditure: a) By households b) By NPISHs c) By general government d) Total Gross capital formation: e) Gross fixed capital formation f) Changes in inventories[(2)] g) Changes in valuables[(2)] h) Changes in inventories and valuables i) Total Exports[(3)]: j) Intra-EU[(3)] j1) - Intra euro area[(3)] j2) - Extra euro area[(3)] k) Extra-EU[(3)] l) Total		

Σ (1)	(2)	Total intermediate consumption at basic prices by product		Final use by type at basic prices		Total use at basic prices
Use of imported products***		Total intermediate consumption of imported products by product, cif		Final use of imported products, cif		Total imports
Taxes less subsidies on products	(3)	Taxes less subsidies on products by product		Taxes less subsidies on products by type of final use		Total taxes less subsidies on products
Σ (1) + (3)	(4)	Total intermediate consumption at purchasers' prices by product		Total final uses by type at purchasers' prices		Total use at purchasers' prices
- Compensation of employees[(4)] - Wages and salaries [(4)] - Other taxes less subsidies on production[(4)] - Consumption of fixed capital[(4)] - Operating surplus, net[(4)] - Operating surplus, gross[(4)] - Mixed income, gross[(2)(4)]	(5)					
Gross value added at basic prices	(6)					

Total output at basic prices	(7)					
Imports intra EU[3] cif - Intra euro area[3] - Extra euro area[3] Imports extra EU[3] cif	(8)					
Σ (8)	(9)	Imports cif by product				
Total supply at basic prices	(10)	Supply at basic prices by product				

* Transmission of the two additional tables mentioned below is compulsory at current prices:

– symmetric input-output table for domestic output at basic prices (made of row-block (1), row-block (2), row 'use of imported products', row-blocks (3) and (4))
– symmetric input-output table for imports at basic prices (made of row-blocks (1) and (2))

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

*** Only for the subtable for domestic output.

(1) The concept to apply to the data by products in supply and use tables and input-output tables is the domestic concept. Adjustments to the national concept (direct purchases abroad by residents and purchases on the domestic territory by non-residents) are included as row totals. Final consumption expenditure by households by products does not include direct purchases abroad by residents. Final consumption expenditure by households by products includes purchases on the domestic territory by non-residents. Exports fob by products do not include purchases on the domestic territory by non-residents.

(2) On a voluntary basis.

(3) Imports and exports are to be broken down into:
j) S.21 Member States and institutions and bodies of the European Union, j1) S.2I Member States of the euro area, the European Central Bank and other institutions and bodies of the euro area, j2) S.21 – S.2I Member States not in the euro area and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area), and k) S.22 Non-member countries and international organisations non-resident in the EU, taking into account that:
– they are to represent the actual composition at the end of each reference period ('evolving composition');
– Member States of the euro area have to provide all breakdowns as mentioned under j), j1), j2) and k); Member States not in the euro area are to provide the breakdowns as mentioned under j) and k), but the provision of the breakdowns mentioned under j1) and j2) is voluntary.

(4) Data are to be provided at current prices.

Table 20 – Fixed assets by economic activity and by asset (stocks) – annual

Data on fixed assets shall be reported at t+24 months after the reference period gross and net (g/n), in current replacement costs (CURC) from 2000, in previous year's replacement costs (PYRC) from 2001; the transmission of chain-linked volumes (CLV) is optional (o).

Code	**Assets**	**Units: CURC, PYRC, CLV (o)**		
		NACE Rev. 2 Breakdown up to		
		TOTAL	**A*10/A*21**	**A*38/A*64/A*88**
AN.11	Fixed assets	g/n	g/n	o
AN.111	Dwellings	g/n	g/n	o
AN.112	Other buildings and structures	g/n	g/n	o
AN.1121	Buildings other than dwellings	o	o	o
AN.1122	Other structures	o	o	o
AN.1123	Land improvements	o	o	o
AN.113 + AN.114	Machinery and equipment + weapon systems	g/n	g/n	o
AN.1131	Transport equipment	g/n	g/n	o
AN.1132	ICT equipment	g/n	o	o
AN.11321	Computer hardware	g/n	o	o
AN.11322	Telecommunications equipment	g/n	o	o
AN.1139 + AN.114	Other machinery and equipment + weapon systems	g/n	o	o
AN.115	Cultivated biological resources	g/n	g/n	o
AN.117	Intellectual property products	g/n	g/n	o
AN.1171	Research and development	o	o	o
AN.1172	Mineral exploration and evaluation	o	o	o
AN.1173	Computer software and databases	g/n	o	o
AN.11731	Computer software	o	o	o
AN.11732	Databases	o	o	o
AN.1174	Entertainment, literary or artistic originals	o	o	o
AN.1179	Other intellectual property products	o	o	o

Table 22 – Gross fixed capital formation by economic activity and by asset (transactions) – annual

Data shall be reported at t+9 months after the reference period for NACE breakdowns up to A*10 and at t+24 months up to A*21 as specified below; the transmission of data for other assets and A*38/64/88 breakdowns are optional (o). Data shall be reported at current prices (CUP), in previous year's prices (PYP) and chain-linked volumes (CLV); the starting year for reporting CUP or CLV is 1995 or 2000 as specified below; for PYP it shall be one year later (1996 or 2001).

Code	**Breakdowns by asset:**	**t+9**	**t+24**	**Unit: CUP, PYP, CLV**
P.51g	Gross fixed capital formation: for breakdowns and years specified below			
AN.11	Fixed assets	A*10	A*21	1995/6
AN.111	Dwellings	A*10	A*21	1995/6
AN.112	Other buildings and structures	A*10	A*21	1995/6
AN.1121	Buildings other than dwellings	o	o	o
AN.1122	Other structures	o	o	o
AN.1123	Land improvements	o	o	o
AN.113 + AN.114	Machinery and equipment + weapon systems	A*10	A*21	1995/6
AN.1131	Transport equipment	A*10	A*21	1995/6
AN.1132	ICT equipment	A*10	A*21	2000/1
AN.11321	Computer hardware	o	Total	2000/1
AN.11322	Telecommunications equipment	o	Total	2000/1
AN.1139 + AN.114	Other machinery and equipment + weapon systems	o	Total	2000/1
AN.115	Cultivated biological resources	A*10	A*21	1995/6
AN.117	Intellectual property products	A*10	A*21	1995/6
AN.1171	Research and development	o	Total	2000/1
AN.1172	Mineral exploration and evaluation	o	o	o
AN.1173	Computer software and databases	o	Total	2000/1

AN.11731	Computer software	o	o	o
AN.11732	Databases	o	o	o
AN.1174	Entertainment, literary or artistic originals	o	o	o
AN.1179	Other intellectual property products	o	o	o
P.52	Changes in inventories by economic activity	A*10	o	1995/6
P.53	Acquisitions less disposals of valuables	Total	o	1995/6
P.5g	Gross capital formation	Total	o	1995/6
P.51c	Consumption of fixed capital by economic activity and asset type	o	o	o

Table 25 – Non-financial accounts of general government – quarterly

Data shall be reported at current prices in millions of national currency (with reporting precision at least 1 million of national currency) from reference quarter 2002Q1 onwards at t+3 months after the reference period.

Subject to exceptions described below, non-seasonally adjusted data for the general government sector (S.13) are to be reported on a compulsory basis.

Data for the subsectors of general government can be reported on a voluntary basis:

– S.1311 central government

– S.1312 state government

– S.1313 local government

– S.1314 social security funds.

Data for institutions and bodies of the European Union (S.212) can be transmitted on a voluntary basis for taxes on production and imports (D.2r), taxes on products (D.21r) and other taxes on production (D.29r).

Seasonally and calendar adjusted data can be reported on a voluntary basis, with the exception of the following items at S.13 level: total revenue (TR), total expenditure (TE) and net lending (+) / net borrowing (-) (B.9). The latter are to be reported on a compulsory basis with a deadline of t+107 days after the reference period. Member States shall provide metadata on seasonal adjustment comprising a short description of the general characteristics of the seasonal adjustment method, i.e. direct or indirect approach, seasonal adjustment method and associated software, presence of calendar effects, benchmarking to annual data as well as the specific models used. The Commission (Eurostat) shall provide technical help on seasonal adjustment in accordance with Member States' requirements.

Subsector data shall be reported as consolidated in items property income (D.4), other current transfers (D.7) and capital transfers (D.9) (and their sub-items; partly consolidated in total expenditure and total revenue - TE and TR) within each subsector but not between subsectors. Sector S.13 data equals the sum of subsector data, except for items D.4, D.7 and D.9 (and their sub-items and aggregations) which shall be consolidated between subsectors.

Data shall be based on direct information available from basic sources, such as for example public accounts or administrative sources, representing, for taxes on production and imports (D.2r), current taxes on income and wealth, etc. (D.5r), capital taxes (D.91r), actual social contributions (D.611 and D.613 combined) as well as social benefits (D.62p), at least 90 % of the amount of the category. Direct information shall be completed by coverage adjustments, if needed, and by conceptual adjustments in order to bring quarterly data in line with ESA 2010 concepts.

The quarterly data and the corresponding annual data reported in table 2 of this Annex and data reported under Regulation (EC) No 479/2009 shall be consistent with the exception of vintage differences at non-coinciding transmission deadlines.

Member States shall provide the Commission (Eurostat) with a description of the sources and methods used to compile the data at the same time as they start to transmit quarterly data according to the timetable provided for in this Regulation. Any revision of the initial description of the sources and methods used to compile the quarterly data shall be provided to the Commission (Eurostat) when the revised data are communicated.

Data transmissions shall be accompanied by a reporting on major events and major revisions.

Code	Transaction	Notes
P.1	Output	
P.11 + P.12 + P.131	Market output, output for own final use and payments for non-market output	
P.2	Intermediate consumption	
B.1g	*Value added, gross*	*voluntary*
P.51c	Consumption of fixed capital	
D.1p	Compensation of employees, expenditure	
D.29p	Other taxes on production, expenditure	
D.39r	Other subsidies on production, revenue	to be reported with a positive sign
D.2r	Taxes on production and imports, revenue	*can be reported on a voluntary basis for sector S.212*
D.21r	Taxes on products, revenue	see D.2r
D.211r	Value added type taxes (VAT), revenue	
D.29r	Other taxes on production, revenue	see D.2r
D.4r	Property income, revenue	
D.41r	Interest, revenue	
D.42r + D.43r + D.44r + D.45r	Other property income, revenue	
D.3p	Subsidies, expenditure	to be reported with a positive sign
D.31p	Subsidies on products, expenditure	to be reported with a positive sign
D.39p	Other subsidies on production, expenditure	to be reported with a positive sign
D.4p	Property income, expenditure	
D.41p	Interest, expenditure	
D.42p + D.43p + D.44p + D.45p	Other property income, expenditure	

D.5r	Current taxes on income, wealth etc., revenue	
D.51r	*Taxes on income, revenue*	*voluntary*
D.59r	*Other current taxes, revenue*	*voluntary*
D.61r	Net social contributions, revenue	
D.611r	Employers' actual social contributions	
D.613r	Households' actual social contributions	
D.7r	Other current transfers, revenue	
D.5p	Current taxes on income, wealth etc., expenditure	
D.62p	Social benefits	
D.632p	Social transfers in kind – purchased market production, expenditure	
D.62p + D.632p	Social benefits other than social transfers in kind, and social transfers in kind – purchased market production, expenditure	
D.7p	Other current transfers, expenditure	
P.3	Final consumption expenditure	
P.31	Individual consumption expenditure	
P.32	Collective consumption expenditure	
D.8	Adjustment for the change in pension entitlements	
B.8g	Saving, gross	
D.9r	Capital transfers, revenue	
D.91r	Capital taxes, revenue	
D.92r + D.99r	Investment grants and other capital transfers, revenue	
D.9p	Capital transfers, expenditure	
D.92p	Investment grants, expenditure	
P.5	Gross capital formation	
P.51g	Gross fixed capital formation	
P.52 + P.53	Changes in inventories and acquisitions less disposals of valuables	
NP	Acquisitions less disposals of non-financial non-produced assets	
P.5 + NP	Gross capital formation and acquisitions less disposals of non-financial non-produced assets	

B.9	Net lending (+) / net borrowing (–)	seasonally and calendar adjusted data compulsory for S.13 at t+107 days after the reference quarter
TE	Total expenditure	see B.9
TR	Total revenue	see B.9
D.995	*Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected*	*voluntary;* D.995 is to be deducted from D.99r. No amounts for D.995 are to be included under D.9p. D.995 is to be reported with a positive sign.

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

Data shall be reported at t+24 months after the reference period at current prices (CUP) starting from 1995, 2000 or 2012 as specified; additional breakdowns are optional (o).

Code	**List of variables**	**S.1**	**S.11, S.12, S.13, S.14 + S.15** Split of S.14 and S.15 optional (o)
		Unit: CUP	
AN.1	Produced non-financial assets	o	o
AN.11 + AN.12	Fixed assets + inventories	2012	2012
AN.11	Fixed assets	2000	2012
AN.111	Dwellings	1995	1995
AN.112	Other buildings and structures	2000	2012
AN.1121	Buildings other than dwellings	2012	2012
AN.1122	Other structures	2012	2012
AN.1123	Land improvements	o	o
AN.113 + AN.114	Machinery and equipment + weapon systems	2000	2012
AN.1131	Transport equipment	o	o
AN.1132	ICT equipment	o	o
AN.11321	Computer hardware	o	o
AN.11322	Telecommunications equipment	o	o
AN.1139 + AN.114	Other machinery and equipment + weapon systems	o	o
AN.115	Cultivated biological resources	2000	2012
AN.117	Intellectual property products	2000	2012
AN.1171	Research and development	o	o
AN.1172	Mineral exploration and evaluation	o	o
AN.1173	Computer software and databases	o	o
AN.11731	Computer software	o	o
AN.11732	Databases	o	o

AN.1174	Entertainment, literary or artistic originals	o	o
AN.1179	Other intellectual property products	o	o
AN.12	Inventories	2012	2012
AN.13	Valuables	o	o
AN.2	Non-produced non-financial assets	o	o
AN.21	Natural resources	o	o
AN.211	Land	o	(S.14 + S.15): 1995 S.11, S.12, S.13: o
AN.212	Mineral and energy reserves	o	o
AN.213 + AN.214	Non-cultivated biological resources and water resources	o	o
AN.215	Other natural resources	o	o
AN.22	Contracts, leases and licences	o	o
AN.23	Purchases less sales of goodwill and marketing assets	o	o

Table 27 – Financial accounts and balance sheets of general government – quarterly

Data shall be reported in millions of national currency (with reporting precision at least 1 million of national currency) from reference quarter 1999Q1 onwards for the general government sector and its subsectors.

The reporting deadline for provisional data is t+85 days after the reference quarter. Member States shall retransmit finalised data, including any data updates or other revisions at t+3 months. If data transmitted at t+85 days is flagged 'not published' at national level, the data shall not be published at European level.

Data is to be reported on a compulsory basis for:

- S.13 general government
  - consolidated within and between subsector (S.13C) and
  - non-consolidated (S.13N)
- S.1311 central government – consolidated within the subsector
- S.1312 state government – consolidated within the subsector
- S.1313 local government – consolidated within the subsector
- S.1314 social security funds – consolidated within the subsector.

Transactions and balance sheet items are to be reported on a compulsory basis (subject to exceptions specified in notes below). Other changes in volume (K.3 catastrophic losses + K.4 uncompensated seizures + K.5 other changes in volume n.e.c. + K.6 changes in classification) and nominal holdings gains and losses (K.7) can be reported by instrument on a voluntary basis.

Some counterpart sector information is compulsory – as specified in notes below – while other counterpart sector information can be transmitted on a voluntary basis for the following counterpart sectors:

– S.11 non-financial corporations

– S.12 financial corporations

– S.128 + S.129 insurance corporations and pension funds

– S.14 + S.15 households and non-profit institutions serving households

– total economy other than S.13

– S.2 rest of the world.

With a view to achieving high-quality statistics, quarterly data for financial transactions and for financial assets and liabilities shall be based as far as possible on information directly available within general government. However, quarterly data on unquoted shares (AF.512) and other equity (AF.519) held by general government units, may be estimated by interpolating and extrapolating information on the respective annual data. The quarterly data and the corresponding annual data reported under Regulation (EC) No 479/2009 shall be consistent at coinciding transmission deadlines.

Data transmissions shall be accompanied by a reporting on major events and major revisions.

Code/instrument	**Transactions / balance sheet items /** other change in volume / nominal holding gains and losses **– for assets and liabilities – for general government and its subsectors**	**Notes**
B.9f / BF.90	Net financial transactions / net financial worth	
(A)F	Financial transactions / total assets or liabilities (balance)	
(A)F.1	Monetary gold and special drawing rights (SDRs)	
(A)F.2	Currency and deposits	
(A)F.21	*Currency*	*voluntary*
(A)F.22	*Transferable deposits*	*voluntary*
(A)F.29	*Other deposits*	*voluntary*
(A)F.3	Debt securities	counterpart sector information compulsory for S.1311 and S.1314 assets vis-à-vis: S.11, S.12, S.128 + S.129 and S.2
(A)F.31	Short-term securities	see (A)F.3
(A)F.32	Long-term securities	see (A)F.3
(A)F.4	Loans	counterpart sector information compulsory for S.1311 and S.1314 assets vis-à-vis S.11, S.128 + S.129 and S.14 + S.15; S.1311 and S.1314 liabilities vis-à-vis S.128 + S.129
(A)F.41	Short-term loans	see (A)F.4
(A)F.42	Long-term loans	see (A)F.4
(A)F.5	Equity and investment fund shares or units	counterpart sector information compulsory for S.1311 and S.1314 assets vis-à-vis S.11, S.12, S.128 + S.129 and S.2
(A)F.51	Equity	
(A)F.511	*Listed shares*	*voluntary*
(A)F.512	*Unlisted shares*	*voluntary*

(A)F.519	*Other equity*	*voluntary*
(A)F.52	Investment fund shares or units	
(A)F.521	*Money market fund shares or units*	*voluntary*
(A)F.522	*Non-money market fund shares or units*	*voluntary*
(A)F.6	Insurance, pensions and standardised guarantees	
(A)F.61	Non-life insurance technical reserves	
(A)F.62	*Life insurance and annuity entitlements*	*voluntary*
(A)F.63 + (A)F.64 + (A)F.65	Pensions entitlements, claims of pension funds on pension managers and entitlements to non-pension benefits	
(A)F.63	*Pension entitlements*	*voluntary*
(A)F.64	*Claims of pension funds on pension managers*	*voluntary*
(A)F.65	*Entitlements to non-pension benefits*	*voluntary*
(A)F.66	Provisions for call under standardised guarantees	
(A)F.7	Financial derivatives and employee stock options	
(A)F.8	Other accounts receivable / payable	
(A)F.81	*Trade credits and advances*	*voluntary*
(A)F.89	*Other accounts receivable, excluding trade credits and advances*	*voluntary*

Table 28 – General government gross debt (Maastricht debt) – quarterly

Data shall be reported at current prices in millions of national currency (with reporting precision at least 1 million of national currency) from 2000Q1 onwards at t+3 months after the reference period for the general government sector and its subsectors.

General government sector (S.13) and subsector breakdown (central government S.1311, state government S.1312, local government S.1313 and social security funds S.1314) are to be reported on a compulsory basis, subject to exceptions below.

Sector and subsector breakdowns, which may be reported on a voluntary basis:

– S.13111 budgetary central government

– S.13112 extra-budgetary central government

– S.11001 public non-financial corporations

– S.12001 public financial corporations

– S.13 + S.11001 + S.12001 public sector.

Subsector data are to be consolidated within each subsector but not between subsectors. General government is to be reported as consolidated within and between subsectors.

General government gross debt is to be reported as the level at face value outstanding at the end of the quarter corresponding to the definition in Regulation (EC) No 479/2009.

Data reported shall be consistent with data reported under Regulation (EC) No 479/2009, with the exception of any vintage differences at non-coinciding transmission deadlines.

Code	Liabilities	Notes
GD	Total = gross debt	
GD XDC	*Gross debt denominated in domestic currency*	*voluntary*
GD X1	*Gross debt denominated in foreign currency*	*voluntary*
GD S.1	*Gross debt held by domestic creditors (S.1)*	*voluntary*
GD S.2	*Gross debt held by external creditors (S.2)*	*voluntary*
GD TS	*Gross debt with short-term remaining maturity*	*voluntary*
GD LL	*Gross debt with long-term remaining maturity*	*voluntary*
AF.2	Currency and deposits	
AF.21	Currency	
AF.22 + AF.29	Deposits	
AF.3	Debt securities	
AF.31	Short-term debt securities	
AF.32	Long-term debt securities	
AF.4	Loans	
AF.41	Short-term loans	
AF.42	Long-term loans	

Table 28A – General government gross debt (Maastricht debt) – structure, annual

Data shall be reported at current prices in millions of national currency (with reporting precision at least 1 million of national currency, exceptions detailed below) for the general government sector and its subsectors. Compulsory data shall be transmitted by t+100 days and t+283 days after the reference period. Voluntary data shall be transmitted by t+132 days and t+283 days after the reference period.

General government sector (S.13) and subsector breakdown (central government S.1311, state government S.1312, local government S.1313 and social security funds S.1314) are to be reported on a voluntary basis, subject to exceptions below.

Compulsory data shall be reported for the previous four reference years. Voluntary and compulsory data may be reported from 1995 onwards.

Counterpart (sub)sector breakdowns:

- S.11 non-financial corporations
- S.12 financial corporations
    - S.121 central bank – only for selected items indicated below
    - S.122 + S.123 deposit-taking corporations except the central bank and money market funds
    - S.124 + S.125 + S.126 + S.127 + S.128 + S.129 other financial corporations

– S.1311 central government

– S.1312 state government

– S.1313 local government

– S.1314 social security funds

– S.14 + S.15 households and NPISHs

– S.11 + S.14 + S.15 non-financial corporations, households and NPISHs

– S.2 rest of the world

– S.1 + S.2 total.

Maturity breakdown (original and remaining maturity):

– Total

– < 1 (incl.) year

– 1-5 (incl.) years

– 5-10 (incl.) years

– 10-30 (excl.) years

– > 30 (incl.) years

– > 1 year.

Currency denomination breakdown:

– national currency

– all foreign currencies

– euro

– US dollar

– Japanese yen

– Swiss franc

– British pound sterling

– other foreign currencies.

Subsector data are to be consolidated within each subsector but not between subsectors. General government is to be reported as consolidated within and between subsectors.

General government gross debt (balance sheet data) is to be reported as the level at face value outstanding at the end of the quarter corresponding to the definition in Regulation (EC) No 479/2009. General government transactions in Maastricht debt liabilities shall be reported at market value.

Data reported shall be consistent with data reported under Regulation (EC) No 479/2009.

Code	Liabilities of general government and subsectors by original maturity and counterpart sector	Notes
GD	*Total = gross debt*	compulsory for total original maturity: - S.1311 vis-à-vis S.1312, S.1313, S.1314; - S.1312 vis-à-vis S.1311, S.1313, S.1314; - S.1313 vis-à-vis S.1311, S.1312, S.1314; - S.1314 vis-à-vis S.1311, S.1312, S.1313; - S.13 vis-à-vis S.1, S.2, S.121, S.122 + S.123, S.12P, S.11 + S.14 + S.15, compulsory for: - S.13 vis-à-vis S.1 + S.2 for maturities <1 (incl.) year and > 1 year, total.
AF.2	*Currency and deposits*	
AF.21	*Currency*	
AF.22	*Transferrable deposits*	
AF.29	*Other deposits*	
AF.3	*Debt securities*	
AF.4	Loans	compulsory for total original maturity: - S.13 vis-à-vis S.121.
	Liabilities of general government at variable interest	
GD	Total = gross debt, of which: at variable interest	compulsory for: S.13 for maturity >1 year, *no additional voluntary transmission foreseen*
	Liabilities of central and general government by remaining maturity	
GD	Total = gross debt	compulsory for: S.13 for maturities <1 (incl.) year and 1-5 years (incl.)

GD	Total = gross debt, of which: at variable interest	compulsory for: S.13 for maturities 1-5 years (incl.) and >1 year
	Memo: average remaining maturity of debt	compulsory for S.13, in years and months
	Liabilities of central and general government by currency of denomination	
GD	*Total = gross debt*	after swaps; compulsory for: S.13 for debt denominated in - national currency, - euro, - foreign currency; *(voluntary) memo item (not for publication unless explicitly agreed): stock of debt in foreign currency swapped in national currency.*
	Contingent liabilities of central and general government	
	Guarantees	*indicative counterpart sector breakdown:* *S.1 + S.2, S.11, S.12, S.14 + S.15, S.2*
	Memo items	
	Apparent cost of debt	*for S.13 and S.1311, percentage*
AF.32	Long-term debt securities, of which: zero-coupon bonds	compulsory for S.13, *no additional voluntary transmission foreseen*

	General government transactions in Maastricht debt liabilities at market value	
F.2 + F.3 + F.4	Deposits + debt securities + loans	compulsory for S.13 for debt denominated in - national currency, - euro, - foreign currency; compulsory for S.13 for maturity >1 year; *no additional voluntary transmission foreseen*
F.4	Loans	compulsory for S.13 vis-à-vis S.121, *no additional voluntary transmission foreseen*

Table 29 – Accrued-to-date pension entitlements in social insurance[1] – three-yearly

Data shall be reported from reference year 2015 onwards at t+24 months after the reference period every three years.

The transmission of data that have not been revised is voluntary.

Relations	Code	Row No	Recording	Core national accounts						Not in the core national accounts		Total pension schemes		Counter-parts: Pension entitlements of non-resident households[5]
			Pension manager	Non-general government			General government							
				Defined contribution schemes	Defined benefit schemes and other[2] non-defined contribution schemes	Total	Defined contribution schemes	Defined benefit schemes for general government employees[3]						
								Classified in financial corporations	Classified in general government[4]	Classified in general government	Social security pension schemes			
			Code	XPC1W	XPB1W	XPCB1W	XPCG	XPBG12	XPBG13	XPBOUT13	XP1314	XPTOT		XPTOTNRH
			Column number	A	B	C	D	E	F	G	H	I		J
			Opening balance sheet											
	XAF63LS	1	Pension entitlements											

			Changes in pension entitlements due to transactions											
Σ 2.1 to 2.4 – 2.5	XD61p	2	Increase in pension entitlements due to social contributions											
	XD6111	2.1	Employers' actual social contributions											
	XD6121	2.2	Employers' imputed social contributions											
	XD6131	2.3	Households' actual social contributions											
	XD6141	2.4	Households' social contribution supplements[(6)]											
	XD61SC	2.5	Less: Pension scheme service charges											

	XD619	3	Other (actuarial) change of pension entitlements in social security pension schemes												
	XD62p	4	Reduction in pension entitlements due to payment of pension benefits												
2 + 3 – 4	XD8	5	Changes in pension entitlements due to social contributions and pension benefits												
	XD81	6	Transfers of pension entitlements between schemes												

	XD82	7	Change in entitlements due to negotiated changes in scheme structure											
			Changes in pension entitlements due to other flows											
	XK7	8	Changes in entitlements due to revaluations[7]											
	XK5	9	Changes in entitlements due to other changes in volume[7]											
			Closing balance sheet											
1 + Σ 5 to 9	XAF63LE	10	Pension entitlements											
	XP1	11	Output											

(1) The data for columns G and H are to comprise three datasets based on the actuarial calculations carried out for those pension schemes. The datasets are to reflect the outcomes of a sensitivity analysis with respect to the most important parameters of the calculations, as agreed by statisticians on the one hand, and experts in ageing populations working under the auspices of the Economic Policy Committee, on the other. The parameters to be used shall be clarified in accordance with Article 2(3) of this Regulation.

(2) Such other non-defined contribution schemes, often described as hybrid schemes, have both a defined benefit and a defined contribution element.

(3) Schemes organised by general government for its current and former employees.

(4) These are non-autonomous defined benefit schemes the pension entitlements of which are recorded in the core national accounts.

(5) Counterpart data for non-resident households will only be shown separately when pension relationships with the rest of the world are significant.

(6) These supplements represent the return on members' claims on pension schemes, both through investment income on defined contribution schemes' assets and for defined benefit schemes through the unwinding of the discount rate applied.

(7) A more detailed split of these positions has to be provided for columns G and H based on the model calculations carried out for these schemes.

Legend:



Not applicable

Data which is not in the core accounts

'.

ANNEX III

List of legal acts which are repealed

Regulation (EC) No 359/2002 of the European Parliament and of the Council of 12 February 2002 amending Council Regulation (EC) No 2223/96 as concerns the use of ESA 95 in the determination of Member States' payments to the VAT-based own resource (OJ L 58, 28.2.2002, p. 1)

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 (OJ L 179, 9.7.2002, p. 1)

Regulation (EC) No 1267/2003 of the European Parliament and of the Council of 16 June 2003 amending Council Regulation (EC) No 2223/96 with respect to the time limit for transmission of the main aggregates of national accounts, to the derogations concerning the transmission of the main aggregates of national accounts and to the transmission of employment data in hours worked (OJ L 180, 18.7.2003, p. 1)

Regulation (EC) No 501/2004 of the European Parliament and of the Council of 10 March 2004 on quarterly financial accounts for general government (OJ L 81, 19.3.2004, p. 1)

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
(OJ L 191, 22.7.2005, p. 22)

Regulation (EC) No 1392/2007 of the European Parliament and of the Council of 13 November 2007 amending Council Regulation (EC) No 2223/96 with respect to the transmission of national accounts data (OJ L 324, 10.12.2007, p. 1)

Regulation (EC) No 400/2009 of the European Parliament and of the Council of 23 April 2009 amending Council Regulation (EC) No 2223/96 on the European system of national and regional accounts in the Community as regards the implementing powers conferred on the Commission (OJ L 126, 21.5.2009, p. 11)

Council Regulation (EC) No 1222/2004 of 28 June 2004 concerning the compilation and transmission of data on the quarterly government debt (OJ L 233, 2.7.2004, p. 1)

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 (OJ L 29, 4.2.2000, p. 4)

Commission Decision 98/715/EC of 30 November 1998 clarifying Annex A to Council Regulation (EC) No 2223/96 on the European system of national and regional accounts in the Community as concerns the principles for measuring prices and volumes (OJ L 340, 16.12.1998, p. 33)

Commission Decision 2002/990/EC of 17 December 2002 further clarifying Annex A to Council Regulation (EC) No 2223/96 as concerns the principles for measuring prices and volumes in national accounts (OJ L 347, 20.12.2002, p. 42)