



Council of the
European Union

Brussels, 18 February 2022
(OR. en)

6373/22

Interinstitutional File:
2021/0031(COD)

AGRI 60
AGRIFIN 18
AGRIORG 19
AGRISTR 7
STATIS 7
CODEC 185

WORKING DOCUMENT

From:	General Secretariat of the Council
To:	Delegations
No. Cion doc.:	6161/21 + ADD1 + REV1
Subject:	Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Regulation (EC) No 138/2004 of the European Parliament and of the Council as regards regional economic accounts for agriculture - Four-Column document

Delegations will find attached the four-column document on the above-mentioned Commission proposal.

**Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL
amending Regulation (EC) No 138/2004 of the European Parliament and of the Council as regards
regional economic accounts for agriculture (Text with EEA relevance)**

2021/0031(COD)

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Formula				
1	2021/0031 (COD)			
Proposal Title				
2	Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Regulation (EC) No 138/2004 of the European Parliament and of the Council as regards regional economic accounts for agriculture (Text with EEA relevance)			
Formula				
3	THE EUROPEAN PARLIAMENT			

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	AND THE COUNCIL OF THE EUROPEAN UNION,			
Citation 1				
4	Having regard to the Treaty on the Functioning of the European Union, and in particular Article 338(1) thereof,			
Citation 2				
5	Having regard to the proposal from the European Commission,			
Citation 3				
6	After transmission of the draft legislative act to the national parliaments,			
Citation 4				
7	Acting in accordance with the ordinary legislative procedure,			
Formula				
8	Whereas:			

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Recital 1				
9	<p>(1) Regulation (EU) No 549/2013 of the European Parliament and the Council¹ 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 ('ESA 2010').</p> <p>¹ Regulation (EU) No 549/2013 of the European Parliament and 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).</p>			
Recital 2				
10	<p>(2) Regulation (EC) No 138/2004 of the European Parliament and the Council¹ sets up the economic accounts for agriculture (EAA) in the Union by providing for the methodology and the time limits for the transmission of the agricultural accounts. The economic accounts for agriculture are satellite accounts of national accounts, as defined by ESA 2010,</p>	<p>(2) Regulation (EC) No 138/2004 of the European Parliament and the Council¹ sets up the economic accounts for agriculture (EAA) in the Union by providing for the methodology and the time limits for the transmission of the agricultural accounts. The economic accounts for agriculture are satellite accounts of national accounts, as defined by ESA 2010,</p>		

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	<p>with the purpose of obtaining results that are harmonised and comparable between the Member States in order to draw up the accounts for the purposes of the Union.</p> <p>1. Regulation (EC) No 138/2004 of the European Parliament and of the Council of 5 December 2003 on the economic accounts for agriculture in the Community (OJ L 33, 5.2.2004, p. 1).</p>	<p>with the purpose of obtaining results that are harmonised and comparable between the Member States in order to draw up the accounts for the purposes of the Union. <u><i>In 2016, the European Court of Auditors published a special report on the Commission's system for performance measurement in relation to farmers' incomes. That report includes sound and relevant observations and recommendations regarding EAA and Regulation (EC) No 138/2004.</i></u></p> <p>1. Regulation (EC) No 138/2004 of the European Parliament and of the Council of 5 December 2003 on the economic accounts for agriculture in the Community (OJ L 33, 5.2.2004, p. 1).</p>		
Recital 3				
11	<p>(3) The regional economic accounts for agriculture (REAA) are a regional-level adaptation of the EAA. National figures alone cannot reveal the full and sometimes complex picture of what is happening at a more detailed level. Therefore, regional-level</p>	<p>(3) The regional economic accounts for agriculture (REAA) are a regional-level adaptation of the EAA. National figures alone cannot reveal the full and sometimes complex picture of what is happening at a more detailed level. Therefore, regional-level</p>	<p>(3) The regional economic accounts for agriculture (REAA) are a regional-level adaptation of the EAA. National figures alone cannot reveal the full and sometimes complex picture of what is happening at a more detailed level. Therefore, regional-level</p>	

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	data help to increase the understanding of the diversity that exists between regions, complementing information for the Union, the euro area and individual Member States. The REAA therefore need to be integrated into Regulation (EC) No 138/2004 both in terms of methodology and appropriate transmission deadlines.	data help to increase the understanding of the diversity that exists between regions, complementing information for the Union, the euro area and individual Member States, <u>while responding to the increased need for statistics for accountability, and increasing the level of harmonisation, efficiency and consistency regarding Union agricultural statistics</u> . The REAA therefore need to be integrated into Regulation (EC) No 138/2004 both in terms of methodology, <u>transmission programme of data</u> , and appropriate transmission deadlines.	data help to increase the understanding of the diversity that exists between regions, complementing information for the Union, the euro area and individual Member States. The REAA therefore need to be integrated into Regulation (EC) No 138/2004 both in terms of methodology, transmission programme of data , and appropriate transmission deadlines.	
Recital 4				
12	(4) Statistics are no longer considered to be just one among many sources of information for policymaking purposes but instead play a central role in the decision-making process. Evidence- based decision- making requires statistics that meet high- quality criteria, as set out in Regulation (EC) No 223/2009 of the European Parliament and of the Council ¹ , in accordance with the purposes they	(4) Statistics, <u>in particular the REAA</u> , are no longer considered to be just one among many sources of information for policymaking purposes but instead play a central role in the decision- making process. Evidence- based decision- making requires statistics that meet high- quality criteria, as set out in Regulation (EC) No 223/2009 of the European Parliament and of the Council ¹ , in		

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	<p>are serving.</p> <p>1. Regulation (EC) No 223/2009 of the European Parliament and of the Council of 11 March 2009 on European statistics and repealing Regulation (EC, Euratom) No 1101/2008 of the European Parliament and of the Council on the transmission of data subject to statistical confidentiality to the Statistical Office of the European Communities, Council Regulation (EC) No 322/97 on Community Statistics, and Council Decision 89/382/EEC, Euratom establishing a Committee on the Statistical Programmes of the European Communities (OJ L 87, 31.3.2009, p. 164).</p>	<p>accordance with the purposes they are serving. <u>High-quality statistical regional-level data are a central tool for the implementation, monitoring, evaluation, review and assessment of the economic, environmental and social impact of policies related to agriculture in the Union, in particular the common agricultural policy (CAP), including rural development measures, its new delivery model and strategic national plans, as well as Union policies relating to, inter alia, the environment, climate change, biodiversity, the circular economy, land use, balanced and sustainable regional development, public health, animal welfare, food safety and security and the United Nations sustainable development goals. The REAA are also crucial for assessing accurately the contribution of the agricultural sector to the achievement of the European Green Deal, in particular the Farm to Fork Strategy and the Biodiversity Strategy. The recognition of the role of regions and regional data in the implementation of the CAP,</u></p>		

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		<p><u>which represents an important driver for jobs and sustainable economic growth in the Union by providing better data for assessing the sustainability of the agricultural sector for the environment, people, regions and economy, is increasing. The inclusion of regional data and the tools to achieve better data should be proportionate, taking into consideration the additional administrative workload for farmers.</u></p> <p>1. Regulation (EC) No 223/2009 of the European Parliament and of the Council of 11 March 2009 on European statistics and repealing Regulation (EC, Euratom) No 1101/2008 of the European Parliament and of the Council on the transmission of data subject to statistical confidentiality to the Statistical Office of the European Communities, Council Regulation (EC) No 322/97 on Community Statistics, and Council Decision 89/382/EEC, Euratom establishing a Committee on the Statistical Programmes of the European Communities (OJ L 87, 31.3.2009, p. 164).</p>		
Recital 5				
13	(5) Regulation (EC) No 223/2009 provides the legal framework for European statistics and requires	(5) Regulation (EC) No 223/2009 provides the legal framework for European statistics and requires		

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	<p>Member States to comply with the statistical principles and quality criteria specified in the Regulation. Quality reports are essential for assessing, improving and communicating on the quality of European statistics. The European Statistical System Committee (ESSC) has endorsed the single integrated metadata structure as the ESS standard for quality reporting, thereby helping to satisfy, through uniform standards and harmonised methods, the statistical quality requirements laid down in Regulation (EC) No 223/2009, in particular those set out in Article 12 (3) thereof.</p>	<p>Member States to comply with the statistical principles and quality criteria specified in the Regulation. Quality reports are essential for assessing, improving and communicating on the quality of European statistics. The European Statistical System Committee (ESSC) has endorsed the single integrated metadata structure as the ESS standard for quality reporting, thereby helping to satisfy, through uniform standards and harmonised methods, the statistical quality requirements laid down in Regulation (EC) No 223/2009, in particular those set out in Article 12 (3) thereof. <u><i>Regulation (EC) No 223/2009 also refers to the need to minimise the response burden on survey respondents and to contribute to the more general objective of reducing the administrative burden following the general statistical principle that the costs of producing statistics are to be proportionate to the importance of the results and benefits sought, that resources are to be used optimally and that the response burden is to be minimised.</i></u></p>		

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Recital 6				
14	(6) In order to ensure uniform conditions for the implementation of this Regulation, implementing powers should be conferred on the Commission in respect of the arrangements for and the content of the quality reports. In addition, implementing powers should also be conferred on the Commission in respect of possible derogations from regional economic accounts for agriculture requirements. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council.			
Recital 7				
15	(7) The EAA provide important annual macroeconomic data to European policymakers three times a year; first and second estimates are followed by the final data. The current transmission deadline for the EAA second estimates does not provide much time after the end of the reference period to collect improved data compared to the data provided for the EAA first		(7) The EAA provide important annual macroeconomic data to European policymakers three times a year; first and second estimates are followed by the final data, as foreseen in Annex II of the regulation. The current transmission deadline for the EAA second estimates does not provide much time after the end of the reference period to collect	

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	estimates. To improve the quality of these second estimates, the transmission deadline needs to be slightly postponed.		improved data compared to the data provided for the EAA first estimates. To improve the quality of these second estimates, the transmission deadline needs to be slightly postponed.	
Recital 8				
16	(8) Regulation (EC) No 138/2004 should therefore be amended accordingly.			
Recital 9				
17	(9) The European Statistical System Committee has been consulted,		(9) The European Statistical System Committee ESSC has been consulted;	
Formula				
18	HAVE ADOPTED THIS REGULATION:			
Article 1				
19	Article 1			
Article 1, first paragraph, introductory part				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
20	Regulation (EC) No 138/2004 is amended as follows:			
Article 1, first paragraph, point (1), introductory part				
21	(1) In Article 3 (2), the following sentence is added:			
Article 1, first paragraph, point (1), amending provision, numbered paragraph (2)				
22	‘ 2. The first transmission of data for the regional economic accounts for agriculture shall take place by 30 June 2022 at the latest.’	‘ 2. The first transmission of data for the regional economic accounts for agriculture <u>at NUTS 2 level within the meaning of Regulation (EC) No 1059/2003</u> shall take place by 30 June <u>September</u> 2022 at the latest.’	‘ 2. The first transmission of data for the regional economic accounts for agriculture at NUTS 2 level in the meaning of the Regulation (EC) 1059/2003 shall take place within 21 months of the end of the first reference year by 30 June 2022 at the latest. – The first reference year is the year in which this Regulation enters into force. ’	
Article 1, first paragraph, point (2), introductory part				
23	(2) The following Articles are inserted:			
Article 1, first paragraph, point (2), amending provision, numbered paragraph				

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23a		<p>"</p> <p><u>Article 3a</u></p> <p><u>Dissemination of statistics</u></p> <p><u>1. The data transmitted to the Commission (Eurostat) in accordance with Article 3 shall be actively disseminated by the Commission (Eurostat) online, free of charge, excluding confidential data in accordance with Regulation (EC) No 223/2009 read in conjunction with Regulation (EC) No 1367/2006.</u></p> <p><u>2. The public shall be granted access to the data collected under this Regulation that have not been proactively published pursuant to Article 3(1) and (2), in accordance with Regulation (EC) No 1049/2001.</u></p> <p>"</p>		
Article 1, first paragraph, point (2), amending provision, first paragraph				
24	, Article 4a			
Article 1, first paragraph, point (2), amending provision, second paragraph				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
25	Quality assessment			
Article 1, first paragraph, point (2), amending provision, numbered paragraph (1)				
26	1. Member States shall take the measures necessary to ensure the quality of the data and metadata transmitted.	, 1. Member States shall take the measures necessary to ensure the quality <u>and conformity</u> of the data and metadata transmitted.		
Article 1, first paragraph, point (2), amending provision, numbered paragraph (2)				
27	2. For the purpose of this Regulation, the quality criteria set out in Article 12(1) of Regulation (EC) No 223/2009 shall apply to the data to be transmitted in accordance with Article 3 of this Regulation.			
Article 1, first paragraph, point (2), amending provision, numbered paragraph (3)				
28	3. The Commission (Eurostat) shall assess the quality of the data transmitted.	3. The Commission (Eurostat) shall assess the quality of the data transmitted. <u>For that purpose, Member States shall transmit a quality report describing the statistical processes to the Commission (Eurostat), for the first time by 31 December of the</u>	, 3. The Commission (Eurostat) shall assess the quality of the data transmitted. For that purpose, Member States shall transmit a quality report to the Commission (Eurostat), for the first time by 31 December of the year [insert	

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		<u>year [insert the calendar year starting 1 January following 30 months after the date of entry into force of this Regulation], and every five years thereafter, for the data sets transmitted during the period concerned.</u>	the year starting 1 January following 24 months after adoption], and thereafter every 5 years, for the data sets transmitted during the period.	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (4)				
29	4. In applying the quality criteria referred to in paragraph 2 to the data covered by this Regulation, the Commission shall, by means of implementing acts, define the modalities, structure, periodicity and assessment indicators of the quality reports and set the deadline for providing the reports to the Commission (Eurostat). Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 4c(2).	4. In applying the quality criteria referred to in paragraph 2 to the data covered by this Regulation, the Commission shall, by means of implementing acts, define the modalities, structure, periodicity and assessment indicators of the quality reports and set the deadline for providing the reports to the Commission (Eurostat). Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 4c(2). <u>The Commission shall apply the statistical principle of "cost effectiveness", as defined in Article 2(1), point (f), of Regulation (EC) 223/2009, to minimise the burden on respondents.</u>	4. In applying the quality criteria referred to in paragraph 2 to the data covered by this Regulation, the Commission shall, by means of implementing acts, define the modalities, structure, periodicity and assessment indicators of the quality reports and set the deadline for providing the reports to the Commission (Eurostat). Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 4c(2). They shall not impose significant additional burden or cost on the Member States.	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (5)				

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30	5. Member States shall inform the Commission (Eurostat) as soon as possible of any relevant information or change with regard to the implementation of this Regulation that would influence the quality of the data transmitted.	5. Member States shall inform the Commission (Eurostat) as soon as possible <u>without delay</u> of any relevant information or change with regard to the implementation of this Regulation that would influence the quality <u>or conformity</u> of the data transmitted <u>in any substantial way</u> .		
Article 1, first paragraph, point (2), amending provision, numbered paragraph (6)				
31	6. Upon a duly justified request from the Commission (Eurostat), Member States shall provide necessary additional clarification to evaluate the quality of the statistical information.	6. Upon a duly justified request from the Commission (Eurostat), Member States shall, <u>without unjustified delay</u> , provide necessary additional clarification to evaluate the quality of the statistical information.		
Article 1, first paragraph, point (2), amending provision, ninth paragraph				
32	Article 4b			
Article 1, first paragraph, point (2), amending provision, tenth paragraph				
33	Derogations			
Article 1, first paragraph, point (2), amending provision, numbered paragraph (1)				

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34	1. Where the application of this Regulation would necessitate major adaptations in a national statistical system of a Member State as regards the implementation of the content of Annex I, point VII. ‘Regional economic accounts for agriculture’ and of the transmission programme of data for regional accounts for agriculture as referred to in Annex II, the Commission may adopt implementing acts granting derogations to that Member State for a maximum duration of two years.		1. Where the application of this Regulation would necessitate major adaptations in a national statistical system of a Member State as regards the implementation of the content of Annex I, point VII. ‘Regional economic accounts for agriculture’ and of the transmission programme of data for regional accounts for agriculture as referred to in Annex II, the Commission may adopt implementing acts granting derogations to that Member State for a maximum duration of two three years.	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (1a)				
34a			1a. Where a derogation as referred to in paragraph 1 remains justified by sufficient evidence at the end of the period for which it was granted, the Commission may, by means of implementing acts, grant a subsequent derogation for a maximum period of two years.	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (2)				
35				

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	2. The relevant Member State shall submit a duly reasoned request for such a derogation to the Commission within three months of [insert the date of the entry into force of this Regulation].	2. <u>For the purpose of a derogation as referred to in paragraph 1,</u> the relevant Member State <u>concerned</u> shall submit a duly reasoned request for such a derogation to the Commission within three months of [insert the date of the entry into force of this Regulation] <u>or, in the event of the renewal of a derogation, at the latest six months before the end of the period for which a current derogation has been granted.</u>	2. For the purpose of a derogation as referred to in paragraphs 1 and 2, the The relevant Member State concerned shall submit a duly reasoned request for such a derogation to the Commission within three months of [insert the date of the entry into force of this Regulation] or six months before the end of the period for which a current derogation has been granted.	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (3)				
36	3. These implementing acts shall be adopted in accordance with the examination procedure referred to in Article 4c.			
Article 1, first paragraph, point (2), amending provision, fourteenth paragraph				
37	Article 4c			
Article 1, first paragraph, point (2), amending provision, fifteenth paragraph				
38	Committee procedure			
Article 1, first paragraph, point (2), amending provision, numbered paragraph (1)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
39	1. The Commission shall be assisted by the European Statistical System Committee established by Regulation (EC) No 223/2009. That Committee shall be a committee within the meaning of Regulation (EU) No 182/2011.			
Article 1, first paragraph, point (2), amending provision, numbered paragraph (2)				
40	2. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.			
Article 1, first paragraph, point (3)				
41	(3) Annex I is amended in accordance with Annex I to this Regulation.			
Article 1, first paragraph, point (4)				
42	(4) Annex II is amended in accordance with Annex II to this Regulation.			
Article 2				
43				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 2			
Article 2, first paragraph				
44	This Regulation shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union.			
Article 2, second paragraph				
45	This Regulation shall be binding in its entirety and directly applicable in all Member States.			
Formula				
46	Done at Brussels,			
Formula				
47	For the European Parliament			
Formula				
48	The President			

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Formula			
49	For the Council			
	Formula			
50	The President			
	Annex I, first paragraph, introductory part			
51	Annex I is amended as follows:			
	Annex I, first paragraph, point (1), introductory part			
52	(1) in the ‘Contents’ section, the following point VII. Regional economic accounts for agriculture is added:			
	Annex I, first paragraph, point (1), amending provision(VII)			
53	‘ VII. Regional economic accounts for agriculture			
	Annex I, first paragraph, point (1), amending provision(A), introductory part			
54	A. General principles			

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Annex I, first paragraph, point (1), amending provision(A)(1)				
55	1. Introduction			
Annex I, first paragraph, point (1), amending provision(A)(2)				
56	2. Regional economy, regional territory			
Annex I, first paragraph, point (1), amending provision(A)(3)				
57	3. Basic unit in the compilation of the regional economic accounts for agriculture			
Annex I, first paragraph, point (1), amending provision(A)(4)				
58	4. Methods of compiling the REAA			
Annex I, first paragraph, point (1), amending provision(A)(5)				
59	5. Concepts of residence and territory			
Annex I, first paragraph, point (1), amending provision(A)(6)				
60	6. Agricultural industry and characteristic units			

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Annex I, first paragraph, point (1), amending provision(B), introductory part			
61	B. Transactions in products			
	Annex I, first paragraph, point (1), amending provision(B)(1)			
62	1. Output			
	Annex I, first paragraph, point (1), amending provision(B)(2)			
63	2. Intermediate consumption			
	Annex I, first paragraph, point (1), amending provision(B)(3)			
64	3. Gross capital formation			
	Annex I, first paragraph, point (1), amending provision(C), introductory part			
65	C. Distributive transactions and other flows			
	Annex I, first paragraph, point (1), amending provision(C)(1)			
66	1. General rules			
	Annex I, first paragraph, point (1), amending provision(C)(2)			

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67	2. Value added			
Annex I, first paragraph, point (1), amending provision(C)(3)				
68	3. Consumption of fixed capital			
Annex I, first paragraph, point (1), amending provision(C)(4)				
69	4. Subsidies			
Annex I, first paragraph, point (1), amending provision(C)(5)				
70	5. Taxes			
Annex I, first paragraph, point (1), amending provision(C)(6)				
71	6. Compensation of employees			
Annex I, first paragraph, point (1), amending provision(C)(7)				
72	7. Operating surplus, net			
Annex I, first paragraph, point (1), amending provision(C)(8)				
73	8. Interest, rents			
Annex I, first paragraph, point (1), amending provision(C)(9)				

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74	9. Agricultural entrepreneurial income: general calculation rules			
Annex I, first paragraph, point (1), amending provision(D), introductory part				
75	D. A brief look at implementation			
Annex I, first paragraph, point (1), amending provision(D)(1)				
76	1. Introduction			
Annex I, first paragraph, point (1), amending provision(D)(2)				
77	2. Defining regional agriculture			
Annex I, first paragraph, point (1), amending provision(D)(3)				
78	3. Measuring agricultural output			
Annex I, first paragraph, point (1), amending provision(D)(4)				
79	4. Inseparable non-agricultural secondary activities			
Annex I, first paragraph, point (1), amending provision(D)(5)				
80	5. Intermediate consumption’;			

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	‘			
Annex I, first paragraph, point (2), introductory part				
81	(2) In point 1.27. the third indent is replaced by the following:			
Annex I, first paragraph, point (2), amending provision, first paragraph				
82	‘ – by convention, they may not include production of GFCF of non-agricultural products (such as buildings or machines) for own account. This production for own final use is presumed to be a separable activity and is recorded as the production of an identifiable local KAU. Accommodation services made available to employees as remuneration in kind must be treated in a similar manner (they are recorded as remuneration in kind in the generation of income account),; ,			
Annex I, first paragraph, point (3), introductory part				
83	(3) Point 2.006. is replaced by the following:			

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	Annex I, first paragraph, point (3), amending provision, numbered paragraph (2.006)			
84	<p>‘</p> <p>2.006. In the EAA, prices should be recorded either to the nearest whole number or correct to one or two decimal places, depending on the statistical reliability of the price data available. Relevant price information on input and output is necessary to compile the EAA.;</p> <p>,</p>			
	Annex I, first paragraph, point (4), introductory part			
85	<p>(4) in point 2.108., point g) is replaced by the following:</p>			
	Annex I, first paragraph, point (4), amending provision, first paragraph, introductory part			
86	<p>‘</p> <p>g) remuneration for services contained in gross premiums of insurance taken out to provide the enterprise with coverage for risks such as the loss of livestock, damage by hail, frost, fire and gales, etc. The remainder, i.e. the</p>			

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	net premium, is the component of the gross premium paid which is available to insurance companies for settling claims.			
Annex I, first paragraph, point (4), amending provision, first paragraph, first paragraph				
87	An accurate breakdown of the gross premiums into the two components can only be done for the national economy as a whole, as is done for the national accounts. The allocation of the service component between production branches is generally done using adequate breakdown keys, in connection with the construction of input-output tables. Reference should therefore be made to national accounts when completing this item in the EAA (for the recording of subsidies related to insurance services, see 3.063., footnote 1);			
Annex I, first paragraph, point (5), introductory part				
88	(5) in point 2.136., the third indent is replaced by the following:			

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Annex I, first paragraph, point (5), amending provision, first paragraph				
89	<p>‘</p> <p>– changes in classification or structure of fixed assets: e.g. changes in the economic purpose of agricultural land, dairy livestock intended for meat production (cf. 2.149., footnote 1) or agricultural buildings which have been altered for private or other economic use.’;</p> <p>‘</p>			
Annex I, first paragraph, point (6), introductory part				
90	<p>(6) The following Chapter VII. Regional economic accounts for agriculture is added:</p>			
Annex I, first paragraph, point (6), amending provision(VII)				
91	<p>‘</p> <p>VII. REGIONAL ECONOMIC ACCOUNTS FOR AGRICULTURE</p>			
Annex I, first paragraph, point (6), amending provision(A), introductory part				
92	<p>A. GENERAL PRINCIPLES</p>			

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Annex I, first paragraph, point (6), amending provision(A)(1), introductory part				
93	1. Introduction			
Annex I, first paragraph, point (6), amending provision(A)(1)(7.01)				
94	7.01. Regional accounts play an important role in the formulation, implementation and evaluation of regional policies. Objective, reliable, consistent, relevant and harmonised regional statistical indicators provide a firm foundation for policies aimed at reducing economic and social disparities between the European regions.	7.01. Regional accounts play an important role in the formulation, implementation and evaluation of regional policies. Objective, reliable, consistent, <u>coherent</u> , <u>comparable</u> , relevant and harmonised regional statistical indicators provide a firm foundation for policies aimed at reducing economic and social disparities between the European regions.		
Annex I, first paragraph, point (6), amending provision(A)(1)(7.02)				
95	7.02. The regional economic accounts for agriculture (REAA) are a regional-level adaptation of the economic accounts for agriculture (EAA).			
Annex I, first paragraph, point (6), amending provision(A)(1)(7.03)				
96	7.03. The REAA comprise the same set of accounts as the EAA,			

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	but conceptual and measurement problems result in a set of accounts for regions which are more limited in scope and detail than EAA at national level.			
Annex I, first paragraph, point (6), amending provision(A)(1)(7.04)				
97	7.04. As regional accounts, the REAA shall be compiled on the basis of regional data collected directly and national data that have regional breakdowns based on assumptions. The lack of sufficiently complete, timely and reliable regional information requires assumptions in compiling regional accounts. This implies that some differences between regions are not necessarily reflected in regional accounts (ESA 2010, 13.08).			
Annex I, first paragraph, point (6), amending provision(A)(2), introductory part				
98	2. Regional economy, regional territory			
Annex I, first paragraph, point (6), amending provision(A)(2)(7.05)				
99	7.05. Any compilation of regional			

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	accounts, whether they refer to industries or institutional sectors, needs a strict definition of the regional economy and regional territory. In theory, the agricultural industry in a region covers the units (agricultural holdings) engaged in agricultural activities (cf. 1.60. to 1.66.) on the regional territory.			
Annex I, first paragraph, point (6), amending provision(A)(2)(7.06)				
100	7.06. A regional economy of a country is part of the total economy of that country. The total economy is defined in terms of institutional units and sectors. It consists of all the institutional units that have a centre of predominant economic interest in the economic territory of a country. The economic territory does not coincide exactly with the geographic territory (cf. 7.08.). The economic territory of a country is divided into regional territories and the extra-regio territory (ESA 2010, 13.09).			
Annex I, first paragraph, point (6), amending provision(A)(2)(7.07)				
101	7.07. The regional territory			

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	consists of that part of the economic territory of a country that is directly assigned to a region as defined in the ESA 2010. Free zones, including bonded warehouses and factories under customs control, are attached to the regions where they are located.			
Annex I, first paragraph, point (6), amending provision(A)(2)(7.08), introductory part				
102	7.08. However, this division of territory is not totally consistent with the concept of national economic territory as used by the national accounts. The extra-region territory is made up of parts of the economic territory of a country which cannot be attached directly to a single region, and which are excluded from the REAA, i.e.:			
Annex I, first paragraph, point (6), amending provision(A)(2)(7.08)(a)				
103	(a) the national air-space, territorial waters and the continental shelf lying in international waters over which the country enjoys exclusive rights;			

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Annex I, first paragraph, point (6), amending provision(A)(2)(7.08)(b)				
104	(b) territorial enclaves (i.e. geographic territories situated in the rest of the world and used, under international treaties or agreements between States, by general government agencies of the country (embassies, consulates, military bases, scientific bases, etc.);			
Annex I, first paragraph, point (6), amending provision(A)(2)(7.08)(c)				
105	(c) deposits of oil, natural gas etc. in international waters, outside the continental shelf of the country, worked by resident units.			
Annex I, first paragraph, point (6), amending provision(A)(2)(7.09)				
106	<p>7.09. The Nomenclature of Territorial Units for Statistics (NUTS)⁽¹⁾ classification provides a single, uniform breakdown of the economic territory of the European Union. For national purposes, regional accounts may also be compiled at a more detailed regional level (ESA 2010, 13.12).</p> <p><small>1. Regulation (EC) No 1059/2003 of the</small></p>	<p>7.09. The Nomenclature of Territorial Units for Statistics (NUTS)⁽¹⁾ classification provides a single, uniform breakdown of the economic territory of the European Union. <u><i>The REAA require statistics at the NUTS 2 level as commonly established under the current arrangements.</i></u> For national purposes, regional</p>		

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	European Parliament and of the Council on the establishment of a common classification of territorial units for statistics (NUTS): https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:02003R1059-20191113 .	accounts may also be compiled at a more detailed regional level, <u>at NUTS 3 where applicable</u> (ESA 2010, 13.12). 1. Regulation (EC) No 1059/2003 of the European Parliament and of the Council on the establishment of a common classification of territorial units for statistics (NUTS): https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:02003R1059-20191113 .		
Annex I, first paragraph, point (6), amending provision(A)(3), introductory part				
107	3. Basic unit in the compilation of the regional economic accounts for agriculture			
Annex I, first paragraph, point (6), amending provision(A)(3)(7.10)				
108	7.10. The units used for the regional accounts by industry are local kind-of-activity units (local KAUs). The local KAU is the observable form of the production unit.			
Annex I, first paragraph, point (6), amending provision(A)(3)(7.11)				
109	7.11. The statistical approach			

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	(industry) ‘makes do’ with an observable unit even if this means deviating from the single activity. As with the 2008 SNA, the ESA 2010 prefers the statistical approach and advocates the local KAU for the compilation of national accounts by industry. They thus define the same unit for the industries whether these are covered at regional or national level.			
Annex I, first paragraph, point (6), amending provision(A)(3)(7.12)				
110	7.12. Like the EAA, the REAA use the agricultural holding – ‘adapted’ in line with certain conventions to comply with the objectives in question - as the basic unit for the agricultural industry. There are two crucial reasons for this choice. On the one hand, the ‘agricultural holding’ unit is the local kind-of-activity unit for agriculture (cf. 1.09. to 1.17.), defined as that part of a kind-of-activity unit (KAU) which refers to the local level. The local KAU is also the most appropriate unit for the agricultural industry, even if it includes non-agricultural secondary activities, which cannot			

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	be shown separately from the agricultural activities (cf. 1.15. and 1.16, 1.25. to 1.32.).			
Annex I, first paragraph, point (6), amending provision(A)(3)(7.13)				
111	7.13. Using the agricultural holding as the basic unit means including the non-agricultural secondary activities of those holdings in the regional accounts for agriculture (cf. 7.12.). Since the purpose of the EAA is to measure, describe and analyse the formation of income from agricultural economic activity, it excludes units that produce solely a leisure activity (e.g. kitchen gardens and private livestock rearing). In contrast, units engaged in subsistence farming are included in the EAA (cf. 1.24.).			
Annex I, first paragraph, point (6), amending provision(A)(3)(7.14)				
112	7.14. The agricultural holding is the reference unit for statistical surveys relating to agriculture, whether these are national or regional. This has the advantage that evaluations of output in quantity terms may be based			

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	directly on the statistical systems for measuring areas, yields, herd sizes, etc. The choice of the agricultural holding also makes for better accounting consistency.			
Annex I, first paragraph, point (6), amending provision(A)(4), introductory part				
113	4. Methods of compiling the REAA			
Annex I, first paragraph, point (6), amending provision(A)(4)(7.15)				
114	7.15. The ESA (ESA 2010, 13.24 to 13.32) proposes two methods, applying to either industries or institutional sectors: the bottom-up and the top-down methods. The first consists in collecting the data at the level of the units (local KAUs, institutional units) and then summing them to obtain the regional value for the different aggregates. The top-down method reconstructs the regional values by breaking down the national figure, using an indicator that reflects as closely as possible the regional distribution of the variable in question. These two methods may also be combined in various ways, combinations which the ESA refers	7.15. The ESA (ESA 2010, 13.24 to 13.32) proposes two methods, applying to either industries or institutional sectors: the bottom-up and the top-down methods. The first consists in collecting the data at the level of the units (local KAUs, institutional units) and then summing them to obtain the regional value for the different aggregates. The top-down method reconstructs the regional values by breaking down the national figure, using an indicator that reflects as closely as possible the regional distribution of the variable in question. These two methods may also be combined in various ways, combinations which the ESA refers		

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	to as ‘a mixture of bottom-up and top-down methods’. Priority is given to the bottom-up methods, although it is realised that in many cases ‘a mixture of bottom-up and top-down methods’ is actually used.	to as ‘a mixture of bottom-up and top-down methods’. <u>Collecting the same information more than once, thus creating redundancy in the data reporting, shall be avoided.</u> Yet priority is given to the bottom-up methods, although it is realised that in many cases ‘a mixture of bottom-up and top-down methods’ is actually used. <u>Details of the specific method and sources shall be set out in full transparency in the quality reports, indicating which regional data have been collected directly and which data are based on national data with regional breakdowns based on assumptions.</u>		
Annex I, first paragraph, point (6), amending provision(A)(5), introductory part				
115	5. Concepts of residence and territory			
Annex I, first paragraph, point (6), amending provision(A)(5)(7.16)				
116	7.16. Economic transactions of both enterprises and households may cross regional boundaries. Enterprises may also operate in more than one region, either at permanent sites or on a temporary			

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	basis, e.g. big farms may undertake work in different regions. Therefore a clear principle is needed to help Member States to consistently allocate this interregional activity to a region.			
Annex I, first paragraph, point (6), amending provision(A)(5)(7.17)				
117	7.17. The regional accounts of the industries are based on the criterion of residence of the production unit. Each industry at a regional level refers to the group of local KAUs of the same or similar principal economic activity, which have their centre of economic interest in that regional territory. More often than not, this centre of interest is associated with a specific long-term location in the region, like the institutional units to which the local KAUs belong.			
Annex I, first paragraph, point (6), amending provision(A)(5)(7.18)				
118	7.18. However, the regional accounts have a number of distinct features. For certain activities, it is not always easy to define the region as a specific area. The relationship between the location			

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	of the head office and the physical location of the holding can create a problem, as factors of agricultural production may be managed by a head office in another region. For the REAA, it is important to split the two entities, and for this reason a holding must be assigned to the region where its factors of production are situated and not to the region where its headquarters are located. One head office may therefore give rise to several units within the meaning of the REAA - as many units as there are regions of residence for local KAUs that are away from the region of the head office.			
Annex I, first paragraph, point (6), amending provision(A)(5)(7.19)				
119	7.19. An alternative concept, which is generally not applied in the national and regional accounts, would be strictly territorial. This concept implies that activities are allocated to the territory where they actually take place, regardless of the residence of the units involved in the activity.			
Annex I, first paragraph, point (6), amending provision(A)(5)(7.20)				

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120	7.20. Though the residential approach takes precedence for the regional allocation of transactions of resident units, ESA 2010 gives some limited scope for the application of the territorial approach (ESA 2010, 13.21). This occurs where notional units are created for land and buildings in the region or country in which the land or buildings are located.			
Annex I, first paragraph, point (6), amending provision(A)(5)(7.21)				
121	7.21. In the hypothetical case where units resident in a region only have activities within their regional territory, the residence concept coincides with the territory concept. This is also the case for the regional allocation based on notional units created for land and buildings and for unincorporated enterprises in other countries or in regions that are different from the region of residence of the owner.			
Annex I, first paragraph, point (6), amending provision(A)(6), introductory part				
122	6. Agricultural industry and characteristic units			

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Annex I, first paragraph, point (6), amending provision(A)(6)(7.22)				
123	7.22. The industry consists of all the local kind-of-activity units, which carry out an identical or similar economic activity (cf. 1.59.). The agricultural industry, as described in the EAA, corresponds, in principle, to Division 01 in NACE Revision 2, with differences shown in paragraphs 1.62. to 1.66. The scope of the REAA is defined on the basis of the list of characteristic activities drawn up for the EAA. There are some differences between the agricultural industry in the EAA, and thus in the REAA, and the industry established for the central framework of the national accounts (cf. 1.93.).			
Annex I, first paragraph, point (6), amending provision(B), introductory part				
124	B. TRANSACTIONS IN PRODUCTS			
Annex I, first paragraph, point (6), amending provision(B)(7.23)				
125	7.23. Valuing agricultural output			

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	<p>poses a number of specific problems. The most important relate to seasonal products, livestock production and the timing of the entries in the accounts. The EAA methodology puts forward precise rules governing how the effects of the storage of seasonal products should be taken into account, how the output of livestock should be measured and how products on which work is in progress must be recorded. These principles must be complied with when the REAA are compiled. However, this does not rule out certain adaptations at regional level, for example for livestock production. It should be stressed that the total of the regional valuation must be identical with the EAA valuations.</p>			
Annex I, first paragraph, point (6), amending provision(B)(1), introductory part				
126	1. Output			
Annex I, first paragraph, point (6), amending provision(B)(1)(a), introductory part				
127	a) Measurement of output			

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Annex I, first paragraph, point (6), amending provision(B)(1)(a)(7.24), introductory part				
128	7.24. In the REAA, output of a region represents all products within the scope of EAA produced over the accounting period in that region by all the units of the agricultural industry, whether it is intended for marketing outside the industry, for sale to other holdings or, in certain cases, for use by the same holding. Consequently:			
Annex I, first paragraph, point (6), amending provision(B)(1)(a)(7.24)(a)				
129	(a) any agricultural product leaving a holding in the region should be recorded as part of the output of the region, irrespective of its destination or the unit buying it;			
Annex I, first paragraph, point (6), amending provision(B)(1)(a)(7.24)(b)				
130	(b) certain agricultural products used as intermediate consumption by the same holding should be included in the output of the region (cf. 2.056.).			
Annex I, first paragraph, point (6), amending provision(B)(1)(a)(7.25), introductory				

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part				
131	<p>7.25. The production process of livestock generally takes several years. When livestock is valued, a distinction must be made between animals classified as fixed assets (breeding and draught animals, dairy cows, etc.) and those classified as stocks (animals intended mainly for meat). Thus, in order to avoid double counting, transactions involving the movement of animals between holdings (which are taken to be ‘positive’ sales for the holdings selling the livestock and ‘negative’ sales for the purchasing holdings), are dealt with as set out below.</p>			
Annex I, first paragraph, point (6), amending provision(B)(1)(a)(7.25)(a)				
132	<p>(a) Transactions between holdings in the same region involving animals classified as fixed assets cancel each other out, apart from the transfer of ownership costs ⁽¹⁾. They are not entered as the holdings’ sales and are therefore not included in the output of the region in question.</p> <p>¹. As long as the corresponding sales and</p>			

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	purchases fall in the same accounting period.			
Annex I, first paragraph, point (6), amending provision(B)(1)(a)(7.25)(b)				
133	<p>(b) Animals classified as stock and which are the subject of a transaction between regions are treated as positive sales (along with exports) for the region of origin and animals bought from other regions as negative sales (along with imports)⁽¹⁾.</p> <p>1. The purchase of an animal is never to be recorded as intermediate consumption (basically, it is an acquisition of work in progress, cf. 2.067.) and the calculation of animal output can only be calculated indirectly, on the basis of the sales, the GFCF and the stock changes.</p>			
Annex I, first paragraph, point (6), amending provision(B)(1)(a)(7.25)(c)				
134	<p>(c) When ownership transfer costs (transport, trade margins, etc.) relate to trade in animals classified as stock, they are deducted from output. This happens automatically when purchases from holdings in other regions are involved, since the costs are part of ‘negative’ sales, whereas an adjustment must</p>			

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	be made in sales, and thus in output, for trade in animals between holdings in the same region.			
Annex I, first paragraph, point (6), amending provision(B)(1)(b), introductory part				
135	b) Valuation of output			
Annex I, first paragraph, point (6), amending provision(B)(1)(b)(7.26)				
136	7.26. Output should be valued at basic prices (cf. 2.082.), i.e. including subsidies on products, less taxes on products. This method of calculation means that taxes and subsidies on products need to be broken down by region.			
Annex I, first paragraph, point (6), amending provision(B)(2), introductory part				
137	2. Intermediate consumption			
Annex I, first paragraph, point (6), amending provision(B)(2)(a), introductory part				
138	a) Definition			
Annex I, first paragraph, point (6), amending provision(B)(2)(a)(7.27)				
139				

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	7.27. Intermediate consumption consists of the goods (other than fixed assets) and market services consumed during the production process to produce other goods (cf. 2.097. to 2.109.).			
Annex I, first paragraph, point (6), amending provision(B)(2)(a)(7.28), introductory part				
140	7.28. When the REAA are compiled, intermediate consumption includes:			
Annex I, first paragraph, point (6), amending provision(B)(2)(a)(7.28)(a)				
141	(a) agricultural products purchased for consumption during the production process from other holdings (whether in the same region or in another region);			
Annex I, first paragraph, point (6), amending provision(B)(2)(a)(7.28)(b)				
142	(b) certain products used as intra-unit consumption and entered as output (cf. 2.054. to 2.058. and 7.24.).			
Annex I, first paragraph, point (6), amending provision(B)(2)(a)(7.29)				

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143	7.29. The particular case of financial intermediation services indirectly measured (FISIM) is treated in regional accounts in the same way as in national accounts. If the estimation of stocks of loans and deposits is available by region, the bottom-up method can be followed. However, usually estimates of stocks of loans and deposits are not available by region. Where this is the case, the allocation of FISIM to the user industry is made with a second-best method: regional gross output or gross value added by industry are used as distribution indicators (ESA 2010, 13.40).			
Annex I, first paragraph, point (6), amending provision(B)(2)(b), introductory part				
144	b) Valuation of intermediate consumption			
Annex I, first paragraph, point (6), amending provision(B)(2)(b)(7.30)				
145	7.30. All products and services used for intermediate consumption should be valued at the acquisition price (excluding deductible VAT) (cf. 2.110. to 2.114.).			

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	Annex I, first paragraph, point (6), amending provision(B)(3), introductory part			
146	3. Gross capital formation			
	Annex I, first paragraph, point (6), amending provision(B)(3)(7.31), introductory part			
147	7.31. Gross capital formation for agriculture is subdivided into:			
	Annex I, first paragraph, point (6), amending provision(B)(3)(7.31)(a)			
148	(a) gross fixed capital formation;			
	Annex I, first paragraph, point (6), amending provision(B)(3)(7.31)(b)			
149	(b) changes in inventories.			
	Annex I, first paragraph, point (6), amending provision(B)(3)(a), introductory part			
150	a) Gross fixed capital formation (GFCF)			
	Annex I, first paragraph, point (6), amending provision(B)(3)(a)(7.32)			
151	7.32. There is fixed capital formation in agriculture whenever			

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	a holder acquires or produces fixed assets which are intended to be used for a period of more than 1 year as a means of production in the agricultural production process. The allocation criterion for the recording of GFCF refers to the user industries and not to the industry to which the legal owner belongs.			
Annex I, first paragraph, point (6), amending provision(B)(3)(a)(7.33)				
152	7.33. Fixed assets owned by a multiregional unit are allocated to the local KAUs where they are used. Fixed assets used under an operating lease are recorded in the region of the owner of the assets, and those used under a financial lease are recorded in the region of the user (ESA 2010, 13.33).			
Annex I, first paragraph, point (6), amending provision(B)(3)(a)(7.34)				
153	7.34. New assets being included in fixed capital are entered gross, i.e. without deducting the consumption of fixed capital. In addition, the consumption of fixed capital is generally calculated on these assets. Net capital formation is			

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	obtained by deducting the consumption of fixed assets from gross capital formation.			
Annex I, first paragraph, point (6), amending provision(B)(3)(a)(7.35)				
154	7.35. Production units can sell existing assets to each other, e.g. second-hand machinery. When assets move between industries and regions, the total price paid should be included in the GFCF in one industry or region and the price received should be deducted from GFCF in the other industry or region. Transaction costs of ownership of assets, such as legal fees on sales of land and existing buildings, are counted as additional GFCF by the acquirer, even if some of the costs are paid by the seller.			
Annex I, first paragraph, point (6), amending provision(B)(3)(a)(7.36)				
155	7.36. The GFCF for breeding stock and draught animals of a region corresponds to the difference between purchases outside the region (including imports) and sales to other regions (including exports), account being	7.36. <u>In line with the definition of GFCF for livestock laid down in this Regulation and in ESA 2010,</u> the GFCF for breeding stock and draught animals of a region corresponds to the difference between <u>livestock acquisition over</u>	7.36. The GFCF for livestock of a region must be compiled according to ESA 2010 (3.124 to 3.138) and to paragraphs 2.149 to 2.161, taking into account breeding stock and draught animals	

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	<p>taken of the ownership transfer costs of sales within the region. When all the regions are aggregated, it is important to make sure that interregional flows cancel each other out (excluding ownership transfer costs) so that the sum of all the regional GFCFs is the same as the GFCF of the national agricultural accounts. When the fixed capital is made up of livestock, such as draught animals or breeding stock, or of dairy animals, they must be valued - when the bottom-up method is used - in line with the following convention: sales of animals to holdings in other regions constitute negative GFCF whereas purchases from other regions are positive GFCF.</p>	<p><u>the year (natural growth and purchases outside the region (including imports) and livestock disposals (for slaughter, sales to other regions (including exports) and any other final use)</u>, account being taken of the ownership transfer costs of sales within the region. When all the regions are aggregated, it is important to make sure that interregional flows cancel each other out (excluding ownership transfer costs) so that the sum of all the regional GFCFs is the same as the GFCF of the national agricultural accounts. When the fixed capital is made up of livestock, such as draught animals or breeding stock, or of dairy animals, they must be valued - when the bottom-up method is used - in line with the following convention: sales of animals to holdings in other regions constitute negative GFCF whereas purchases from other regions are positive GFCF.</p>	<p>of a region corresponds to the difference between purchases outside the region (including imports), natural growth and sales to other regions (including exports), as well as account being taken of the ownership transfer costs of sales within the region. Thus, GFCF for livestock is equivalent to the difference between livestock acquisitions over the year (natural growth and purchases outside the region - including imports), including those resulting from own-account production, and livestock disposals (for slaughter, sales to other regions - including exports - or any other final use). When all the regions are aggregated, it is important to make sure that interregional flows cancel each other out (excluding ownership transfer costs) so that the sum of all the regional GFCFs is the same as the GFCF of the national agricultural accounts. When the fixed capital is made up of livestock, such as draught animals or breeding stock, or of dairy animals, they must be valued —when the bottom-up method is used— in line with, the following </p>	

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			convention applies : sales of animals to holdings in other regions constitute negative GFCF whereas purchases from other regions are positive GFCF. For the calculation of GFCF for livestock of a region, the recommended indirect method can be used (cf. 2.156).	
Annex I, first paragraph, point (6), amending provision(B)(3)(b), introductory part				
156	b) Changes in inventories			
Annex I, first paragraph, point (6), amending provision(B)(3)(b)(7.37)				
157	7.37. Inventories comprise all the assets which are not part of fixed capital and which, at a given moment, are held temporarily by production units. A distinction is made between two types of inventories: input inventories and output inventories (cf. 2.171.).			
Annex I, first paragraph, point (6), amending provision(B)(3)(b)(7.38)				
158	7.38. For animals classified as inventories, the trade to be taken into account in the calculation of changes in inventories includes			

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	sales to and purchases from other regions as well as imports and exports.			
Annex I, first paragraph, point (6), amending provision(C), introductory part				
159	C. DISTRIBUTIVE TRANSACTIONS AND OTHER FLOWS			
Annex I, first paragraph, point (6), amending provision(C)(7.39)				
160	7.39. The practical difficulties of obtaining reliable regional information on distributive transactions in certain cases, in particular when units carry out activities in more than one region, or when the region is not always a clearly defined area in which certain activities are carried out, explain why the ESA covers the regional accounts of the agricultural industry only with respect to a few aggregates: value added, subsidies, taxes, compensation of employees, rents and other income, interest and GFCF.			
Annex I, first paragraph, point (6), amending provision(C)(1), introductory part				

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161	1. General rules			
Annex I, first paragraph, point (6), amending provision(C)(1)(7.40)				
162	7.40. The distributive transactions are recorded on an accrual basis, i.e. at the time an economic value, amount due or claim is created, transformed or cancelled or ceases to exist, and not when payment is actually made. This recording principle (based on rights and obligations) is applied to all flows, irrespective of whether they are monetary flows, or whether they occur between units or within a single unit.			
Annex I, first paragraph, point (6), amending provision(C)(1)(7.41)				
163	7.41. However, when the date on which the claim (debt) is acquired cannot be determined precisely, the payment date or another acceptable approximation of the accrual basis may be used (cf. 3.007.).			
Annex I, first paragraph, point (6), amending provision(C)(2), introductory part				
164	2. Value added			

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Annex I, first paragraph, point (6), amending provision(C)(2)(a), introductory part				
165	a) General rules			
Annex I, first paragraph, point (6), amending provision(C)(2)(a)(7.42)				
166	7.42. Value added is the result of the production activity of an economy or of one of its industries during a given period, and it is the balancing item of the production account. It is the difference between the value of output and the value of intermediate consumption. It is a key item in measuring the productivity of an economy or industry (cf. 3.013.) or a region or industry within a region.			
Annex I, first paragraph, point (6), amending provision(C)(2)(b), introductory part				
167	b) Valuation of value added			
Annex I, first paragraph, point (6), amending provision(C)(2)(b)(7.43)				
168	7.43. Value added may be entered gross (gross value added at basic prices) or net (net value added at basic prices), i.e. before or after the			

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	deduction of the consumption of fixed capital. In line with the method for valuing output (basic price) and intermediate consumption (purchaser prices), value added is measured at basic prices (cf. 3.013.).			
Annex I, first paragraph, point (6), amending provision(C)(2)(b)(7.44)				
169	7.44. The use of basic prices means that the taxes on products and subsidies on products must be assigned to specific goods and services, which then have to be allocated among the regions.			
Annex I, first paragraph, point (6), amending provision(C)(2)(b)(7.45)				
170	7.45. By deducting other taxes on production from the value added at basic prices, and adding other subsidies on production, the value added at factor cost is obtained. Net value added at factor cost constitutes the income of the factors of production (cf. 3.014.).			
Annex I, first paragraph, point (6), amending provision(C)(3), introductory part				
171	3. Consumption of fixed capital			

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Annex I, first paragraph, point (6), amending provision(C)(3)(7.46)				
172	7.46. In the REAA, goods and services which make up the holding's fixed capital (such as plantations yielding repeat products, machinery and buildings, major improvements to land, software, costs of ownership transfer of non-produced assets, etc.) suffer wear and tear and obsolescence as means of production in the production process. Such wear and tear and obsolescence are measured as the consumption of fixed capital. Similar to the EAA, the consumption of fixed capital should not be calculated for productive animals.			
Annex I, first paragraph, point (6), amending provision(C)(4), introductory part				
173	4. Subsidies			
Annex I, first paragraph, point (6), amending provision(C)(4)(7.47)				
174	7.47. The REAA applies the same rules as the EAA: flows that are classified as operating subsidies in			

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	the EAA are classified in the same way in the REAA, a similar treatment applying for flows in the form of capital transfers.			
Annex I, first paragraph, point (6), amending provision(C)(5), introductory part				
175	5. Taxes			
Annex I, first paragraph, point (6), amending provision(C)(5)(7.48)				
176	7.48. The REAA applies the same rules as the EAA: the different kind of taxes are classified in the same way in REAA as they are classified in EAA.			
Annex I, first paragraph, point (6), amending provision(C)(6), introductory part				
177	6. Compensation of employees			
Annex I, first paragraph, point (6), amending provision(C)(6)(7.49)				
178	7.49. For producers, compensation of employees is allocated to the local KAUs where the people are employed. Where this data are not available, compensation of employees is allocated as a second best method based on the hours			

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	worked. If neither compensation of employees nor hours worked are available, the number of employees by local KAU is used (cf. ESA 2010, 13.42).			
Annex I, first paragraph, point (6), amending provision(C)(7), introductory part				
179	7. Net operating surplus			
Annex I, first paragraph, point (6), amending provision(C)(7)(7.50)				
180	7.50. Net operating surplus is obtained from net value added at basic prices by deducting the compensation of employees and other taxes on production and by adding other subsidies on production.			
Annex I, first paragraph, point (6), amending provision(C)(8), introductory part				
181	8. Interest, rents			
Annex I, first paragraph, point (6), amending provision(C)(8)(7.51)				
182	7.51. The REAA applies the same rules as the EAA: flows that are classified as interest, rents in the EAA are classified in the same way			

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	in the REAA.			
Annex I, first paragraph, point (6), amending provision(C)(9), introductory part				
183	9. Agricultural entrepreneurial income: general calculation rules			
Annex I, first paragraph, point (6), amending provision(C)(9)(7.52)				
184	7.52. Directly payable property income arising from agricultural activities and non-agricultural secondary activities, i.e. interest paid on loans taken out in connection with these activities, including for the purchase of agricultural land, and rents paid to landowners, is deducted from operating surplus (cf. 3.070. to 3.087.).			
Annex I, first paragraph, point (6), amending provision(D), introductory part				
185	D. A BRIEF LOOK AT IMPLEMENTATION			
Annex I, first paragraph, point (6), amending provision(D)(1), introductory part				
186	1. Introduction			

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Annex I, first paragraph, point (6), amending provision(D)(1)(7.53)				
187	7.53. This section aims to highlight some aspects of the methodology, in particular the choice of agricultural holding and the measure of output.			
Annex I, first paragraph, point (6), amending provision(D)(1)(7.54)				
188	7.54. The agricultural holding is the reference unit for statistical surveys on agriculture, at both national and sub- national level. This is a major advantage for the REAA because it means that the valuation of output quantities can be based directly on statistical systems for measuring land areas, yields, herd sizes etc. Choosing the holding also has the advantage of enabling accounts to be more consistent. Output and costs relate, in fact, to identical sets of units, even if the extrapolation methods vary from one source to another. Lastly, choosing the holding, together with the concepts of characteristic activities and units, avoids having to make adjustments that might be contentious, as could be the case for kitchen gardens and			

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	private non-holder livestock rearing. This convention makes it easier to make comparisons between countries. Indeed, the link with statistical data in physical quantities, which are crucial for agriculture and guarantee that measurements of accounting entries will be consistent because adjustments or ‘extra- statistical’ corrections are thus restricted, obviously simplifies and improves the calculations. These aspects are also consistent with the aim of giving priority to the bottom-up approach in the REAA.			
Annex I, first paragraph, point (6), amending provision(D)(2), introductory part				
189	2. Defining regional agriculture			
Annex I, first paragraph, point (6), amending provision(D)(2)(7.55)				
190	7.55. For each region, the agricultural industry consists of all the holdings whose factors of production are located in the region. This principle, which is consistent with the concept of the residence of production units, may pose a few problems: agricultural statistics usually define the location			

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	<p>of holdings according to their headquarters and not directly according to the location of the factors of production. These two locations are not always the same and this phenomenon is likely to be more frequent as holdings get larger. When the REAA are compiled, therefore, some holdings should be reclassified between regions and even, in some cases, split up. This is likely to be difficult in practice, in which case it may be preferable to keep the same location for the holdings as in the statistical surveys. This proposal, however, depends on two conditions: firstly, the method of defining the location must be identical for all the regions in the country and secondly the accounting entries must all be valued from sources that use the same rules for defining the location of the holdings.</p>			
Annex I, first paragraph, point (6), amending provision(D)(3), introductory part				
191	3. Measuring agricultural output			
Annex I, first paragraph, point (6), amending provision(D)(3)(7.56)				
192				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	<p>7.56. Agricultural output includes certain crop products that are used again by the same holding in the form of intermediate consumption; this concerns mainly products for animal feedingstuffs. For arable crops in particular, regional output may often be determined on the basis of the quantities harvested in each region, these then being given a value via prices. In this case, all output is valued, whether it is intended for marketing outside the industry, sale to other holdings or use by the same holding. The output of each region is thus obtained directly, in line with the concept adopted in the EAA and the REAA. The prices by which output forming intra-unit consumption is valued may also be based on regional data, corresponding to the prices at which output is marketed. However, the lack of regional price data poses a general problem when it comes to valuing output, both (regional) output which is marketed and output which forms intra-unit consumption. Thus the REAA valuation of products forming intra-unit consumption raises the same difficulties as the</p>			

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	<p>valuation of products that are marketed. Obviously, it is a different matter when the quantities cannot be valued at regional level. In this case, a top-down method based on national-level valuations is generally the only one that can be used ⁽¹⁾.</p> <p><small>1. According to the method used, the intra-unit consumption should be adjusted to the EAA values.</small></p>			
Annex I, first paragraph, point (6), amending provision(D)(3)(7.57), introductory part				
193	<p>7.57. As regards animals, whether these are classified as inventories or fixed capital, the following points should be taken into account:</p>			
Annex I, first paragraph, point (6), amending provision(D)(3)(7.57), first indent				
194	<p>- valuations at regional level of changes in inventories and in GFCF relating to animals, these two flows being in fact components of the indirect method of calculating output;</p>			
Annex I, first paragraph, point (6), amending provision(D)(3)(7.57), second indent				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
195	- valuations of trade in animals between regions, this trade also being a component of the indirect method of calculating output;			
Annex I, first paragraph, point (6), amending provision(D)(3)(7.57), third indent				
196	- the breakdown between regions of the import and export flows of animals;			
Annex I, first paragraph, point (6), amending provision(D)(3)(7.57), fourth indent				
197	- the appropriate treatment of ownership transfer costs;			
Annex I, first paragraph, point (6), amending provision(D)(3)(7.57), fifth indent				
198	- the method of adjusting the REAA against the EAA.			
Annex I, first paragraph, point (6), amending provision(D)(3)(7.58)				
199	7.58. In certain cases, the indirect method of calculating animal output can be too difficult at regional level. In such cases, it is better to calculate output on the basis of a model using physical			

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	data and then adjust the values to those in the EAA.			
Annex I, first paragraph, point (6), amending provision(D)(4), introductory part				
200	4. Inseparable non- agricultural secondary activities			
Annex I, first paragraph, point (6), amending provision(D)(4)(7.59)				
201	7.59. There are various ways of incorporating inseparable non- agricultural secondary activities into the REAA, depending on the type of activity. Indeed, some of these secondary activities are highly concentrated at regional level - agricultural product processing, for example. In this case, output valuations of both quantities and prices can rely on local statistical data. For this output, the values in the EAA are de facto the same as those in the REAA. Other cases, however, may be more difficult. For example, there may be no regional source for some activities, especially if they are not concentrated in particular regions from the outset. For other activities, regional data are provided by statistical surveys or			

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	micro- economic accounts information (the farm accountancy data network (FADN), for example) but there is no guarantee that these are regionally representative. Furthermore, data may be old with no sources available for reliable updating. Lastly, it is only sometimes that there are qualitative indicators at regional level. In all these cases, the values of the EAA are the starting point for the REAA and top-down methods must often be used.			
Annex I, first paragraph, point (6), amending provision(D)(5), introductory part				
202	5. Intermediate consumption			
Annex I, first paragraph, point (6), amending provision(D)(5)(7.60)				
203	7.60. Intermediate consumption in the REAA includes agricultural products used by holdings, whether these are directly traded between holders in the same region or different regions or change hands via intermediaries who may or may not become the owners of the products before they are resold, etc. Moreover, some agricultural			

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	products of intra-unit consumption are also entered as intermediate consumption, essentially certain crops used as animal feed. No purchases of animals - even those imported - are to be entered as intermediate consumption.			
Annex I, first paragraph, point (6), amending provision(D)(5)(7.61)				
204	<p>7.61. The first method of calculating the intermediate consumption of agricultural products at the regional level is to calculate the difference between the output of the REAA and that part of the output which is intended to leave the industry, on a product-by-product basis ⁽¹⁾. However, it is not a totally accurate representation of the intermediate consumption of agricultural products in each region, because while agricultural products intended for intermediate consumption by holdings in other regions are included, agricultural products which come from holdings in other regions are not included. Intermediate consumption must, therefore, be adjusted in line with the values in the EAA.</p> <p>_____</p>			

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	1. Excluded here are imported agricultural products (except animals).			
Annex I, first paragraph, point (6), amending provision(D)(5)(7.62)				
205	7.62. Another calculation method is also possible, using the FADN as a source of information. This source enables the intermediate consumption of agricultural products to be valued, irrespective of whether they come from sales by other holdings or from other sources such as imports. However, the FADN does not cover in exactly the same way the products that are used as intermediate consumption by the same holding, and thus corrections are necessary. Similarly, therefore, intermediate consumption must be adjusted in line with the values in the EAA.’			
Annex II, first paragraph, introductory part				
206	Annex II is replaced by the following:			
Annex II, first paragraph, amending provision, first subparagraph				
207				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	" ‘ANNEX II			
Annex II, first paragraph, amending provision, second subparagraph				
208	TRANSMISSION PROGRAMME OF DATA			
Annex II, first paragraph, amending provision, third subparagraph				
209	For each of the output items (items 01 to 18, including sub-items), the value at basic prices as well as its components (value at producer prices, subsidies on products and taxes on products) have to be transmitted.			
Annex II, first paragraph, amending provision, fourth subparagraph				
210	The data for production account and for gross fixed capital formation (GFCF) have to be transmitted at both current prices and the prices of the previous year.			
Annex II, first paragraph, amending provision, fifth subparagraph				
211	All values should be expressed in millions of units of the national			

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	currency. Labour input should be expressed in 1 000 annual work units (AWUs).			
Annex II, first paragraph, amending provision, sixth subparagraph				
212	The data for regional accounts for agriculture have to be transmitted at current prices only.		" The data for regional accounts for agriculture have to be provided at NUTS 2 level and to be transmitted at current prices only." "	

COMMISSION PROPOSAL

1.1. Production account

		Transmission concerning reference year n			
		a	b	c	d
Item	List of variables	November year n (EAA estimates)	March year n+1 (EAA estimates)	September year n+1 (final EAA data)	June year n+2 (REAA)
01	CEREALS (including seeds)	X	X	X	X
01.1	Wheat and spelt	X	X	X	X
01.1/1	Soft wheat and spelt	—	—	X	X
01.1/2	Durum wheat	—	—	X	X
01.2	Rye and meslin	X	X	X	X
01.3	Barley	X	X	X	X
01.4	Oats and summer cereal mixtures	X	X	X	X
01.5	Grain maize	X	X	X	X
01.6	Rice	X	X	X	X
01.7	Other cereals	X	X	X	X
02	INDUSTRIAL CROPS	X	X	X	X
02.1	Oil seeds and oleaginous fruits (including seeds)	X	X	X	X
02.1/1	Rape and turnip rape seed	—	—	X	X
02.1/2	Sunflower	—	—	X	X
02.1/3	Soya	—	—	X	X
02.1/4	Other oleaginous products	—	—	X	X
02.2	Protein crops (including seeds)	X	X	X	X

		Transmission concerning reference year n			
		a	b	c	d
Item	List of variables	November year n (EAA estimates)	March year n+1 (EAA estimates)	September year n+1 (final EAA data)	June year n+2 (REAA)
02.3	Raw tobacco	X	X	X	X
02.4	Sugar beet	X	X	X	X
02.5	Other industrial crops	X	X	X	X
02.5/1	Fibre plants	—	—	X	—
02.5/2	Hops	—	—	X	—
02.5/3	Other industrial crops: others	—	—	X	—
03	FORAGE PLANTS	X	X	X	X
03.1	Fodder maize	—	—	X	X
03.2	Fodder root crops (including forage beet)	—	—	X	X
03.3	Other forage plants	—	—	X	X
04	VEGETABLES AND HORTICULTURAL PRODUCTS	X	X	X	X
04.1	Fresh vegetables	X	X	X	X
04.1/1	Cauliflower	—	—	X	—
04.1/2	Tomatoes	—	—	X	—
04.1/3	Other fresh vegetables	—	—	X	—
04.2	Plants and flowers	X	X	X	X
04.2/1	Nursery plants	—	—	X	—
04.2/2	Ornamental plants and flowers (including Christmas trees)	—	—	X	—
04.2/3	Plantations	—	—	X	—

05	POTATOES (including seeds)	X	X	X	X
06	FRUITS	X	X	X	X
06.1	Fresh fruit	X	X	X	X
06.1/1	Dessert apples	—	—	X	—
06.1/2	Dessert pears	—	—	X	—
06.1/3	Peaches	—	—	X	—
06.1/4	Other fresh fruit	—	—	X	—
06.2	Citrus fruits	X	X	X	X
06.2/1	Sweet oranges	—	—	X	—
06.2/2	Mandarins	—	—	X	—
06.2/3	Lemons	—	—	X	—
06.2/4	Other citrus fruits	—	—	X	—
06.3	Tropical fruit	X	X	X	X
06.4	Grapes	X	X	X	X
06.4/1	Dessert grapes	—	—	X	—
06.4/2	Other grapes	—	—	X	—
06.5	Olives	X	X	X	X
06.5/1	Table olives	—	—	X	—
06.5/2	Other olives	—	—	X	—
07	WINE	X	X	X	X
07.1	Table wine	—	—	X	—
07.2	Quality wine	—	—	X	—
08	OLIVE OIL	X	X	X	X
09	OTHER CROP PRODUCTS	X	X	X	X
09.1	Vegetable materials used primarily for plaiting	—	—	X	—
09.2	Seeds	—	—	X	—

09.3	Other crop products: others	—	—	X	—
10	CROP OUTPUT (01 TO 09)	X	X	X	X
11	ANIMALS	X	X	X	X
11.1	Cattle	X	X	X	X
11.2	Pigs	X	X	X	X
11.3	Equines	X	X	X	X
11.4	Sheep and goats	X	X	X	X
11.5	Poultry	X	X	X	X
11.6	Other animals	X	X	X	X
12	ANIMAL PRODUCTS	X	X	X	X
12.1	Milk	X	X	X	X
12.2	Eggs	X	X	X	X
12.3	Other animal products	X	X	X	X
12.3/1	Raw wool	—	—	X	—
12.3/2	Silkworm cocoons	—	—	X	—
12.3/3	Other animal products: others	—	—	X	—
13	ANIMAL OUTPUT (11+12)	X	X	X	X
14	AGRICULTURAL GOODS OUTPUT (10+13)	X	X	X	X
15	AGRICULTURAL SERVICES OUTPUT	X	X	X	X
15.1	AGRICULTURAL SERVICES	—	—	X	—
15.2	RENTING OF MILK QUOTA	—	—	X	—
16	AGRICULTURAL OUTPUT (14+15)	X	X	X	X

17	NON-AGRICULTURAL SECONDARY ACTIVITIES (INSEPARABLE)	X	X	X	X
17.1	PROCESSING OF AGRICULTURAL PRODUCTS	X	X	X	X
17.2	OTHER INSEPARABLE SECONDARY ACTIVITIES (GOODS AND SERVICES)	X	X	X	X
18	OUTPUT OF THE AGRICULTURAL INDUSTRY (16+17)	X	X	X	X
19	TOTAL INTERMEDIATE CONSUMPTION	X	X	X	X
19.01	SEEDS AND PLANTING INVENTORY	X	X	X	X
19.02	ENERGY; LUBRICANTS	X	X	X	X
19.02/1	- electricity	—	—	X	—
19.02/2	- gas	—	—	X	—
19.02/3	- other fuels and propellants	—	—	X	—
19.02/4	- other	—	—	X	—
19.03	FERTILISERS AND SOIL IMPROVERS	X	X	X	X
19.04	PLANT PROTECTION PRODUCTS AND PESTICIDES	X	X	X	X
19.05	VETERINARY EXPENSES	X	X	X	X
19.06	ANIMAL FEEDINGSTUFFS	X	X	X	X
19.06/1	- feedingstuffs supplied by other agricultural holdings	X	X	X	X
19.06/2	- feedingstuffs purchased from outside the agricultural industry	X	X	X	X
19.06/3	- feedingstuffs produced and consumed by the same holding	X	X	X	X

19.07	MAINTENANCE OF MATERIALS	X	X	X	X
19.08	MAINTENANCE OF BUILDINGS	X	X	X	X
19.09	AGRICULTURAL SERVICES	X	X	X	X
19.10	FINANCIAL INTERMEDIATION SERVICES INDIRECTLY MEASURED (FISIM)	X	X	X	X
19.11	OTHER GOODS AND SERVICES	X	X	X	X
20	GROSS VALUE ADDED AT BASIC PRICES (18-19)	X	X	X	X
21	FIXED CAPITAL CONSUMPTION	X	X	X	X
21.1	EQUIPMENT	—	—	X	—
21.2	BUILDINGS	—	—	X	—
21.3	PLANTATIONS	—	—	X	—
21.4	OTHERS	—	—	X	—
22	NET VALUE ADDED AT BASIC PRICES (20-21)	X	X	X	X

1.2. Generation of income account

		Transmission concerning reference year n			
		a	b	c	d
Item	List of variables	November year n (EAA estimates)	March year n+1 (EAA estimates)	September year n+1 (final EAA data)	June year n+2 (REAA)
23	COMPENSATION OF EMPLOYEES	X	X	X	X
24	OTHER TAXES ON PRODUCTION	X	X	X	X
25	OTHER SUBSIDIES ON PRODUCTION	X	X	X	X

26	FACTOR INCOME (22-24+25)	X	X	X	X
27	OPERATING SURPLUS / MIXED INCOME (22-23-24+25)	X	X	X	X

1.3. Entrepreneurial income account

		Transmission concerning reference year n			
		a	b	c	d
Item	List of variables	November year n (EAA estimates)	March year n+1 (EAA estimates)	September year n+1 (final EAA data)	June year n+2 (REAA)
28	RENTS AND OTHER REAL ESTATE RENTAL CHARGES TO BE PAID	X	X	X	X
29	INTEREST PAYABLE	X	X	X	X
30	INTEREST RECEIVABLE	X	X	X	X
31	ENTREPRENEURIAL INCOME (27-28-29+30)	X	X	X	X

1.4. Elements of the capital account

		Transmission concerning reference year n			
		a	b	c	d
Item	List of variables	November year n (EAA estimates)	March year n+1 (EAA estimates)	September year n+1 (final EAA data)	June year n+2 (REAA)
32	GFCF IN AGRICULTURAL PRODUCTS	—	—	X	X
32.1	GFCF IN PLANTATIONS	—	—	X	—

32.2	GFCF IN ANIMALS	—	—	X	—
33	GFCF IN NON-AGRICULTURAL PRODUCTS	—	—	X	X
33.1	GFCF IN MATERIALS	—	—	X	—
33.2	GFCF IN BUILDINGS	—	—	X	—
33.3	OTHER GFCF	—	—	X	—
34	GROSS FIXED CAPITAL FORMATION (EXCLUDING DEDUCTIBLE VAT) (32+33)	—	—	X	X
35	NET FIXED CAPITAL FORMATION (EXCLUDING DEDUCTIBLE VAT) (34-21)	—	—	X	X
36	CHANGES IN INVENTORIES	—	—	X	X
37	CAPITAL TRANSFERS	—	—	X	X
37.1	INVESTMENT GRANTS	—	—	X	—
37.2	OTHER CAPITAL TRANSFERS	—	—	X	—

1.5. Agricultural labour input

		Transmission concerning reference year n		
		a	b	C
Item	List of variables	November year n (EAA estimates)	March year n+1 (EAA estimates)	September year n+1 (final EAA data)
38	TOTAL AGRICULTURAL LABOUR INPUT	X	X	X
38.1	NON-SALARIED AGRICULTURAL LABOUR INPUT	X	X	X
38.2	SALARIED AGRICULTURAL LABOUR INPUT	X	X	X

COUNCIL

2.1. Production account

		Transmission concerning reference year n			
		a	b	c	d
Item	List of variables	November year n (EAA estimates)	March year n+1 (EAA estimates)	September year n+1 (final EAA data)	June September year n+2 (REAA)
01	CEREALS (including seeds)	X	X	X	X
01.1	Wheat and spelt	X	X	X	X
01.1/1	Soft wheat and spelt	—	—	X	X
01.1/2	Durum wheat	—	—	X	X
01.2	Rye and meslin	X	X	X	X
01.3	Barley	X	X	X	X
01.4	Oats and summer cereal mixtures	X	X	X	X
01.5	Grain maize	X	X	X	X
01.6	Rice	X	X	X	X
01.7	Other cereals	X	X	X	X
02	INDUSTRIAL CROPS	X	X	X	X
02.1	Oil seeds and oleaginous fruits (including seeds)	X	X	X	X
02.1/1	Rape and turnip rape seed	—	—	X	X
02.1/2	Sunflower	—	—	X	X
02.1/3	Soya	—	—	X	X
02.1/4	Other oleaginous products	—	—	X	X
02.2	Protein crops (including seeds)	X	X	X	X
02.3	Raw tobacco	X	X	X	X

		Transmission concerning reference year n			
		a	b	c	d
Item	List of variables	November year n (EAA estimates)	March year n+1 (EAA estimates)	September year n+1 (final EAA data)	June September year n+2 (REAA)
02.4	Sugar beet	X	X	X	X
02.5	Other industrial crops	X	X	X	X
02.5/1	Fibre plants	—	—	X	—
02.5/2	Hops	—	—	X	—
02.5/3	Other industrial crops: others	—	—	X	—
03	FORAGE PLANTS	X	X	X	X
03.1	Fodder maize	—	—	X	X
03.2	Fodder root crops (including forage beet)	—	—	X	X
03.3	Other forage plants	—	—	X	X
04	VEGETABLES AND HORTICULTURAL PRODUCTS	X	X	X	X
04.1	Fresh vegetables	X	X	X	X
04.1/1	Cauliflower	—	—	X	—

		Transmission concerning reference year n			
		a	b	c	d
Item	List of variables	November year n (EAA estimates)	March year n+1 (EAA estimates)	September year n+1 (final EAA data)	June September year n+2 (REAA)
04.1/2	Tomatoes	—	—	X	—
04.1/3	Other fresh vegetables	—	—	X	—
04.2	Plants and flowers	X	X	X	X
04.2/1	Nursery plants	—	—	X	—
04.2/2	Ornamental plants and flowers (including Christmas trees)	—	—	X	—
04.2/3	Plantations	—	—	X	—

05	POTATOES (including seeds)	X	X	X	X
06	FRUITS	X	X	X	X
06.1	Fresh fruit	X	X	X	X
06.1/1	Dessert apples	—	—	X	—
06.1/2	Dessert pears	—	—	X	—
06.1/3	Peaches	—	—	X	—
06.1/4	Other fresh fruit	—	—	X	—
06.2	Citrus fruits	X	X	X	X
06.2/1	Sweet oranges	—	—	X	—
06.2/2	Mandarins	—	—	X	—
06.2/3	Lemons	—	—	X	—
06.2/4	Other citrus fruits	—	—	X	—
06.3	Tropical fruit	X	X	X	X

06.4	Grapes	X	X	X	X
06.4/1	Dessert grapes	—	—	X	—
06.4/2	Other grapes	—	—	X	—
06.5	Olives	X	X	X	X
06.5/1	Table olives	—	—	X	—
06.5/2	Other olives	—	—	X	—
07	WINE	X	X	X	X
07.1	Table wine	—	—	X	—
07.2	Quality wine	—	—	X	—
08	OLIVE OIL	X	X	X	X
09	OTHER CROP PRODUCTS	X	X	X	X
09.1	Vegetable materials used primarily for plaiting	—	—	X	—
09.2	Seeds	—	—	X	—
09.3	Other crop products: others	—	—	X	—
10	CROP OUTPUT (01 TO 09)	X	X	X	X
11	ANIMALS	X	X	X	X
11.1	Cattle	X	X	X	X
11.2	Pigs	X	X	X	X
11.3	Equines	X	X	X	X
11.4	Sheep and goats	X	X	X	X
11.5	Poultry	X	X	X	X
11.6	Other animals	X	X	X	X
12	ANIMAL PRODUCTS	X	X	X	X
12.1	Milk	X	X	X	X
12.2	Eggs	X	X	X	X
12.3	Other animal products	X	X	X	X

12.3/1	Raw wool	—	—	X	—
12.3/2	Silkworm cocoons	—	—	X	—
12.3/3	Other animal products: others	—	—	X	—
13	ANIMAL OUTPUT (11+12)	X	X	X	X
14	AGRICULTURAL GOODS OUTPUT (10+13)	X	X	X	X
15	AGRICULTURAL SERVICES OUTPUT	X	X	X	X
15.1	AGRICULTURAL SERVICES	—	—	X	—
15.2	RENTING OF MILK QUOTA	—	—	X	—
16	AGRICULTURAL OUTPUT (14+15)	X	X	X	X
17	NON-AGRICULTURAL SECONDARY ACTIVITIES (INSEPARABLE)	X	X	X	X
17.1	PROCESSING OF AGRICULTURAL PRODUCTS	X	X	X	X
17.2	OTHER INSEPARABLE SECONDARY ACTIVITIES (GOODS AND SERVICES)	X	X	X	X
18	OUTPUT OF THE AGRICULTURAL INDUSTRY (16+17)	X	X	X	X
19	TOTAL INTERMEDIATE CONSUMPTION	X	X	X	X
19.01	SEEDS AND PLANTING INVENTORY	X	X	X	X
19.02	ENERGY; LUBRICANTS	X	X	X	X
19.02/1	- electricity	—	—	X	—
19.02/2	- gas	—	—	X	—
19.02/3	- other fuels and propellants	—	—	X	—
19.02/4	- other	—	—	X	—

19.03	FERTILISERS AND SOIL IMPROVERS	X	X	X	X
19.04	PLANT PROTECTION PRODUCTS AND PESTICIDES	X	X	X	X
19.05	VETERINARY EXPENSES	X	X	X	X
19.06	ANIMAL FEEDINGSTUFFS	X	X	X	X
19.06/1	- feedingstuffs supplied by other agricultural holdings	X	X	X	X
19.06/2	- feedingstuffs purchased from outside the agricultural industry	X	X	X	X
19.06/3	- feedingstuffs produced and consumed by the same holding	X	X	X	X
19.07	MAINTENANCE OF MATERIALS	X	X	X	X
19.08	MAINTENANCE OF BUILDINGS	X	X	X	X
19.09	AGRICULTURAL SERVICES	X	X	X	X
19.10	FINANCIAL INTERMEDIATION SERVICES INDIRECTLY MEASURED (FISIM)	X	X	X	X
19.11	OTHER GOODS AND SERVICES	X	X	X	X
20	GROSS VALUE ADDED AT BASIC PRICES (18-19)	X	X	X	X
21	FIXED CAPITAL CONSUMPTION	X	X	X	X
21.1	EQUIPMENT	—	—	X	—
21.2	BUILDINGS	—	—	X	—
21.3	PLANTATIONS	—	—	X	—
21.4	OTHERS	—	—	X	—
22	NET VALUE ADDED AT BASIC PRICES (20-21)	X	X	X	X

2.2. Generation of income account

		Transmission concerning reference year n			
		a	b	c	d
Item	List of variables	November year n (EAA estimates)	March year n+1 (EAA estimates)	September year n+1 (final EAA data)	June September r year n+2 (REAA)
23	COMPENSATION OF EMPLOYEES	X	X	X	X
24	OTHER TAXES ON PRODUCTION	X	X	X	X
25	OTHER SUBSIDIES ON PRODUCTION	X	X	X	X
26	FACTOR INCOME (22-24+25)	X	X	X	X
27	OPERATING SURPLUS / MIXED INCOME (22-23-24+25)	X	X	X	X

2.3. Entrepreneurial income account

		Transmission concerning reference year n			
		a	b	c	d
Item	List of variables	November year n (EAA estimates)	March year n+1 (EAA estimates)	September year n+1 (final EAA data)	June September r year n+2 (REAA)
28	RENTS AND OTHER REAL ESTATE RENTAL CHARGES TO BE PAID	X	X	X	X
29	INTEREST PAYABLE	X	X	X	X
30	INTEREST RECEIVABLE	X	X	X	X
31	ENTREPRENEURIAL INCOME (27-28-29+30)	X	X	X	X

2.4. Elements of the capital account

		Transmission concerning reference year n			
		a	b	c	d
Item	List of variables	November year n (EAA estimates)	March year n+1 (EAA estimates)	September year n+1 (final EAA data)	June September r year n+2 (REAA)
32	GFCF IN AGRICULTURAL PRODUCTS	—	—	X	X
32.1	GFCF IN PLANTATIONS	—	—	X	—
32.2	GFCF IN ANIMALS	—	—	X	—
33	GFCF IN NON-AGRICULTURAL PRODUCTS	—	—	X	X
33.1	GFCF IN MATERIALS	—	—	X	—
33.2	GFCF IN BUILDINGS	—	—	X	—
33.3	OTHER GFCF	—	—	X	—
34	GROSS FIXED CAPITAL FORMATION (EXCLUDING DEDUCTIBLE VAT) (32+33)	—	—	X	X
35	NET FIXED CAPITAL FORMATION (EXCLUDING DEDUCTIBLE VAT) (34-21)	—	—	X	X
36	CHANGES IN INVENTORIES	—	—	X	X
37	CAPITAL TRANSFERS	—	—	X	X
37.1	INVESTMENT GRANTS	—	—	X	—
37.2	OTHER CAPITAL TRANSFERS	—	—	X	—

2.5. Agricultural labour input

		Transmission concerning reference year n		
		a	b	C
Item	List of variables	November year n (EAA estimates)	March year n+1 (EAA estimates)	September year n+1 (final EAA data)
38	TOTAL AGRICULTURAL LABOUR INPUT	X	X	X
38.1	NON-SALARIED AGRICULTURAL LABOUR INPUT	X	X	X
38.2	SALARIED AGRICULTURAL LABOUR INPUT	X	X	X