



# EUROPEAN UNION

THE EUROPEAN PARLIAMENT

THE COUNCIL

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Brussels, 3 April 2013  
(OR. en)

2010/0374 (COD)

PE-CONS 77/12  
ADD 26

STATIS 106  
ECOFIN 1090  
UEM 345  
CODEC 3081  
OC 768

## LEGISLATIVE ACTS AND OTHER INSTRUMENTS

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Subject: REGULATION OF THE EUROPEAN PARLIAMENT AND OF  
THE COUNCIL on the European system of national and regional  
accounts in the European Union  
(ESA 2010) - (Annex B)  
**COMMON GUIDELINES**  
**Consultation deadline for Croatia: 17.4.2013**

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## ANNEX B

### Overview of the tables

Table No	Subject of the tables	Deadline t + months (days where specified) <sup>(1)</sup>	Period covered <sup>(2)</sup>
1	Main aggregates – quarterly	2	1995Q1 onwards
1	Main aggregates – annual	2 /9	1995 onwards
2	Main aggregates of general government – annual	3/9	1995 onwards
3	Tables by industry – annual	9/21	1995 onwards
5	Household final consumption expenditure by purpose – annual	9	1995 onwards
6	Financial accounts by sector (transactions) – annual	9	1995 onwards
7	Balance sheets for financial assets and liabilities – annual	9	1995 onwards
8	Non-financial accounts by sector – annual	9	1995 onwards
801	Non-financial accounts by sector – quarterly	85 days <sup>(4)(5)(6)</sup>	1999Q1 onwards
9	Detailed tax and social contribution receipts by type of tax and social contribution and receiving subsector including the list of taxes and social contributions according to national classification – annual	9	1995 onwards
10	Tables by industry and by region, NUTS level 2 – annual	12 <sup>(3)</sup> /24	2000 onwards
11	General government expenditure by function – annual	12	1995 onwards
12	Tables by industry and by region, NUTS level 3 – annual	24	2000 onwards
13	Household accounts by region, NUTS level 2 – annual	24	2000 onwards
15	Supply table at basic prices incl. transformation into purchasers' prices – annual	36	2010 onwards
16	Use table at purchasers' prices – annual	36	2010 onwards
17	Symmetric input-output table at basic prices – five yearly	36	2010 onwards

20	Cross classification of fixed assets by industry and by asset – annual	24	2000 onwards
22	Cross classification of gross fixed capital formation by industry and by asset – annual	24	1995 onwards
26	Balance sheets for non-financial assets – annual	24	1995 onwards
27	Financial accounts of general government – quarterly	85 days <sup>(4)(5)</sup>	1999Q1 onwards
28	Government debt (Maastricht debt) for general government – quarterly	3	2000Q1 onwards
29	Accrued-to-date pension entitlements in social insurance – three yearly	24	2012 onwards

t = Reference period (year or quarter).

- (<sup>1</sup>) In all cases, the variables shall be transmitted to the Commission (Eurostat) no later than the day they are published by the national authority. When data that have already been transmitted to the Commission (Eurostat) are revised, those revised data shall be transmitted to the Commission (Eurostat) no later than the day they are published by the national authority.
- (<sup>2</sup>) Applicable to the entire table with the exception of selected items (see table details).
- (<sup>3</sup>) Applicable to selected items (see table details).
- (<sup>4</sup>) The deadline of 85 days is applicable to Member States whose currency is the euro. For Member States whose currency is not the euro, the data transmission deadline is 3 months. If flagged as "not published" at national level, the provisional figures that have been transmitted before expiry of the deadline of 85 days by the individual Member States should not be published at European level. The corresponding finalised figures shall be transmitted by the Member States concerned before expiry of the deadline of 3 months. Transmission within a period of 85 days of seasonally adjusted figures and figures in chain-linked volumes is voluntary.  
For Member States entering the economic and monetary union after the entry into force of this regulation the applicable data transmission deadline is 85 days from the date of the Member State's entry.
- (<sup>5</sup>) If a Member State transmits the complete data set within 85 days, data does not need to be transmitted at 3 months.
- (<sup>6</sup>) For Member States whose gross domestic product at current prices is less than 1% of the corresponding Union total GDP, only data for selected items shall be compulsory (see table 801 details).

**Table 1– Main aggregates – quarterly<sup>(1)</sup> and annual exercise**

Code	List of variables	Breakdown <sup>(2)</sup>	Current prices	Previous year's prices and chain-linked volumes <sup>(10)</sup>
Gross value added and Gross Domestic Product				
B.1g	1. Gross value added at basic prices	A*10	x	x
D.21	2. a) Taxes on products <sup>(3)</sup>		x	x
D.31	b) Subsidies on products <sup>(3)</sup>		x	x
B.1*g	3. Gross domestic product at market prices		x	x
Expenditure side of Gross Domestic Product				
P.3	4. Total final consumption expenditure		x	x
P.3	5. a) Household final consumption expenditure (domestic concept)	Durability <sup>(4)</sup>	x	x
P.3	b) Household final consumption expenditure (national concept)		x	x
P.3	6. Final consumption expenditure of NPISHs		x	x
P.3	7. Government final consumption expenditure		x	x
P.31	a) Individual consumption expenditure		x	x
P.32	b) Collective consumption expenditure		x	x
P.4	8. Actual final consumption		x	x
P.41	a) Actual individual consumption		x	x
P.5	9. Gross capital formation		x	x
P.51g	a) Gross fixed capital formation	AN_F6 <sup>(5)</sup>	x	x
P.52	b) Changes in inventories		x	x <sup>(6)</sup>
P.53	c) Acquisitions less disposals of valuables		x	x <sup>(6)</sup>
P.6	10. Exports of goods (fob) and services		x	x
P.61	a) Goods		x	x
P.62	b) Services		x	x

	Exports of goods (fob) and services to S.21 Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area <sup>(7)</sup>		x	x
	S.xx (S.21 - S.2I) Member States whose currency is not the euro and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area) <sup>(7)</sup>		x	x
	Exports of goods (fob) and services to S.22 Non-member countries and international organisations non-resident in the European Union <sup>(7)</sup>		x	x
P.7	11. Imports of goods (fob) and services		x	x
P.71	a) Goods		x	x
P.72	b) Services		x	x
	Imports of goods (fob) and services from S.2I Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area <sup>(7)</sup>		x	x
	Imports of goods (fob) and services from S.xx (S.21 - S.2I) Member States whose currency is not the euro and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area) <sup>(7)</sup>		x	x
	Imports of goods (fob) and services from S.22 Non-member countries and international organisations non-resident in the European Union <sup>(7)</sup>		x	x
B.11	12. External balance of goods and services		x	x <sup>(6)</sup>

Gross operating surplus and gross mixed income, taxes on production and imports, subsidies

B.2g+B.3g	13. Gross operating surplus and gross mixed income		x	
D.2	14. Taxes on production and imports		x	
D.3	15. Subsidies		x	

Population, Employment, Compensation of employees

	16. Population and employment data			
POP	a) Total population (thousands of persons)			
EMP	b) Employment in resident production units (thousands of persons employed, thousands of hours worked and thousands of jobs <sup>(8)</sup> ) and employment of residents (thousands of persons)	A*10 <sup>(9)</sup>		
ESE	c) Self employed	A*10 <sup>(9)</sup>		
EEM	d) Employees	A*10 <sup>(9)</sup>		
D.1	17. Compensation of employees working in resident production units and compensation of resident employees	A*10	x	
D.11	a) Wages and salaries	A*10	x	
D.12	b) Employers' social contributions	A*10	x	

<sup>(1)</sup> Quarterly data are to be provided in non-seasonally adjusted form, as well as in seasonally adjusted form (including calendar adjustments, where relevant). Seasonally adjusted quarterly data in the previous year's prices are not to be provided. The provision of quarterly data that only include calendar adjustments is voluntary.

<sup>(2)</sup> If no breakdown is indicated, that means total economy.

<sup>(3)</sup> Split between taxes and subsidies for quarterly accounts on a voluntary basis.

<sup>(4)</sup> Breakdown by durability for annual accounts: durable goods, semi-durable goods, non-durable goods, services.

Breakdown by durability for quarterly accounts: durable goods and others.

<sup>(5)</sup> AN\_F6: Breakdown of fixed assets:

AN.111 dwellings

AN.112 other buildings and structures

AN.113 + AN.114 machinery and equipment + weapon systems

- AN.1131 transport equipment

- AN.1132 ICT equipment\*

- AN.1139 + AN.114 other machinery and equipment + weapon systems\*

AN.115 cultivated biological resources

AN.117 intellectual property products

\* On a voluntary basis

<sup>(6)</sup> Only in previous year's prices.

- (<sup>7</sup>) Imports and exports shall be broken down into:
- a) S.2I Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area;
  - b) S.xx (S.21 - S.2I) Member States whose currency is not the euro, and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area);
  - c) S.22 Non-member countries and international organisations non-resident in the European Union, taking into account that:
    - EMU and EU breakdowns should represent the actual composition at the end of each reference period ('evolving composition');
    - data for reference periods from 2012 onwards should be provided in CUP, PYP and CLV on a compulsory basis;
    - data for reference periods 2008-2011 should be provided in CUP on a compulsory basis, and in PYP and CLV on a voluntary basis;
    - data for reference periods 1999-2007 should be provided in CUP on a voluntary basis.
- (<sup>8</sup>) On voluntary basis.
- (<sup>9</sup>) A\*10 only for total employment, self employed and employees in resident production units.
- (<sup>10</sup>) Annual and quarterly data in previous year's prices are not to be provided for reference year 1995.

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

Code	Transaction	Sectors and subsectors* <sup>(1)(2)</sup>
P.1	Output	S.13, S.1311, S.1312, S.1313, S.1314
P.11+P.12	- Market output and output for own final use	S.13, S.1311, S.1312, S.1313, S.1314
P.13	- Non-market output	S.13, S.1311, S.1312, S.1313, S.1314
P.131	Payments for non-market output	S.13, S.1311, S.1312, S.1313, S.1314
P.132	Non-market output, other	S.13, S.1311, S.1312, S.1313, S.1314
P.11+P.12+P.131	Market output, output for own final use and payments for non-market output	S.13, S.1311, S.1312, S.1313, S.1314
P.2	Intermediate consumption	S.13, S.1311, S.1312, S.1313, S.1314
B.1g	Value added, gross	S.13, S.1311, S.1312, S.1313, S.1314
P.51c	Consumption of fixed capital	S.13, S.1311, S.1312, S.1313, S.1314
B.1n	Value added, net	S.13, S.1311, S.1312, S.1313, S.1314
D.1p	Compensation of employees, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.29p	Other taxes on production, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.39r	Other subsidies on production, receivable	S.13, S.1311, S.1312, S.1313, S.1314
B.2n	Operating surplus, net	S.13, S.1311, S.1312, S.1313, S.1314
D.2r	Taxes on production and imports, receivable	S.13, S.1311, S.1312, S.1313, S.1314
D.21r	Taxes on products, receivable	S.13, S.1311, S.1312, S.1313, S.1314
D.211r	VAT, receivable	S.13, S.1311, S.1312, S.1313, S.1314
D.29r	Other taxes on production, receivable	S.13, S.1311, S.1312, S.1313, S.1314



Code	Transaction	Sectors and subsectors* <sup>(1)(2)</sup>
D.4r	Property income, receivable <sup>(1)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.41r	Interest, receivable <sup>(1)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.42r+D.43r+D.44r+D.45r	Other property income, receivable <sup>(1)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.3p	Subsidies, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.31p	Subsidies on products, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.39p	Other subsidies on production, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.4p	Property income, payable <sup>(1)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.4p_S.1311	of which, payable to subsector Central Government (S.1311) <sup>(1)(4)</sup>	S.1312, S.1313, S.1314
D.4p_S.1312	of which, payable to subsector State Government (S.1312) <sup>(1)(4)</sup>	S.1311, S.1313, S.1314
D.4p_S.1313	of which, payable to subsector Local Government (S.1313) <sup>(1)(4)</sup>	S.1311, S.1312, S.1314
D.4p_S.1314	of which, payable to subsector Social Security Funds (S.1314) <sup>(1)(4)</sup>	S.1311, S.1312, S.1313
D. 41 p	- Interest, payable <sup>(1)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.42p+D.43p+D.44p+D.45 p	- Other property income, payable <sup>(1)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
B.5n	Balance of primary incomes, net	S.13, S.1311, S.1312, S.1313, S.1314
D.5r	Current taxes on income, wealth etc., receivable	S.13, S.1311, S.1312, S.1313, S.1314
D.61r	Net social contributions, receivable	S.13, S.1311, S.1312, S.1313, S.1314
D.611r	- of which employers' actual social contributions	S.13, S.1311, S.1312, S.1313, S.1314
D.613r	- of which households' actual social contributions	S.13, S.1311, S.1312, S.1313, S.1314
D.7r	Other current transfers, receivable <sup>(1)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.5p	Current taxes on income, wealth etc., payable	S.13, S.1311, S.1312, S.1313, S.1314

Code	Transaction	Sectors and subsectors* <sup>(1)(2)</sup>
D.62p	Social benefits other than social transfers in kind, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.632p	Social transfers in kind - purchased market production, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.62p+D.632p	Social benefits other than social transfers in kind and social transfers in kind - purchased market production, payable	S.13, S.1311, S.1312, S.1313, S.1314
D.7p	Other current transfers, payable <sup>(1)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.7p_S.1311	of which, payable to subsector Central Government (S.1311) <sup>(1)(4)</sup>	S.1312, S.1313, S.1314
D.7p_S.1312	of which, payable to subsector State Government (S.1312) <sup>(1)(4)</sup>	S.1311, S.1313, S.1314
D.7p_S.1313	of which, payable to subsector Local Government (S.1313) <sup>(1)(4)</sup>	S.1311, S.1312, S.1314
D.7p_S.1314	of which, payable to subsector Social Security Funds (S.1314) <sup>(1)(4)</sup>	S.1311, S.1312, S.1313
B.6n	Disposable income, net	S.13, S.1311, S.1312, S.1313, S.1314
P.3	Final consumption expenditure	S.13, S.1311, S.1312, S.1313, S.1314
P.31	- Individual consumption expenditure	S.13, S.1311, S.1312, S.1313, S.1314
P.32	- Collective consumption expenditure	S.13, S.1311, S.1312, S.1313, S.1314
D.8	Adjustment for the change in pension entitlements	S.13, S.1311, S.1312, S.1313, S.1314
B.8g	Saving, gross	S.13, S.1311, S.1312, S.1313, S.1314
B.8n	Saving, net	S.13, S.1311, S.1312, S.1313, S.1314
D.9r	Capital transfers, receivable <sup>(1)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.91r	- Capital taxes, receivable <sup>(1)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.92r+D.99r	- Other capital transfers and investment grants, receivable <sup>(1)(2)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.9p	Capital transfers, payable <sup>(1)(2)</sup>	S.13, S.1311, S.1312, S.1313, S.1314

Code	Transaction	Sectors and subsectors* <sup>(1)(2)</sup>
D.9p_S.1311	of which, payable to subsector Central Government (S.1311) <sup>(1)(2)(4)</sup>	S.1312, S.1313, S.1314
D.9p_S.1312	of which, payable to subsector State Government (S.1312) <sup>(1)(2)(4)</sup>	S.1311, S.1313, S.1314
D.9p_S.1313	of which, payable to subsector Local Government (S.1313) <sup>(1)(2)(4)</sup>	S.1311, S.1312, S.1314
D.9p_S.1314	of which, payable to subsector Social Security Funds (S.1314) <sup>(1)(2)(4)</sup>	S.1311, S.1312, S.1313
D.92p	- Investment grants, payable	S.13, S.1311, S.1312, S.1313, S.1314
P.5	Gross capital formation	S.13, S.1311, S.1312, S.1313, S.1314
P.51g	- Gross fixed capital formation	S.13, S.1311, S.1312, S.1313, S.1314
P.52+P.53	- Changes in inventories and acquisitions less disposals of valuables	S.13, S.1311, S.1312, S.1313, S.1314
NP	Acquisitions less disposals of non-financial non-produced assets	S.13, S.1311, S.1312, S.1313, S.1314
OP5ANP	Gross capital formation and acquisitions less disposals of non- financial non-produced assets	S.13, S.1311, S.1312, S.1313, S.1314
B.9	Net lending (+)/net borrowing (-)	S.13, S.1311, S.1312, S.1313, S.1314
TE	Total expenditure	S.13, S.1311, S.1312, S.1313, S.1314
TR	Total revenue	S.13, S.1311, S.1312, S.1313, S.1314
D.995	Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected <sup>(1)(2)(3)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
PTC	Total payable tax credits <sup>(5)(6)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
TC	- of which payable tax credits that exceed the taxpayer's liability <sup>(5)(6)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314

\* Sector and subsectors:

S.13 General government. Subsectors breakdown:

- S.13 General government
- S.1311 Central government
- S.1312 State government
- S.1313 Local government
- S.1314 Social security funds

- (<sup>1</sup>) Subsector data shall be consolidated within each subsector but not between subsectors. Sector S.13 data equal the sum of subsector data, except for items D.4, D.7 and D.9 (and their subitems) which should be consolidated between subsectors (with counterpart information).
- (<sup>2</sup>) D.995 is to be deducted from D.99r. No amounts for D.995 are to be included under D.9p.
- (<sup>3</sup>) The split by receiving subsectors is voluntary.
- (<sup>4</sup>) Whenever substantial payments for items other than D.4, D.7 or D.9 and subitems occur between subsectors, please specify these payments in the sender footnotes.
- (<sup>5</sup>) A tax credit is a tax relief which is directly subtracted from the tax liability otherwise due by the beneficiary household or corporation. Payable tax credits are tax credits for which any amount exceeding the amount of tax liability (otherwise due) is paid out to the beneficiary. The whole amount of the payable tax credit should be recorded as government expenditure ('Total payable tax credits', PTC) while mentioning the amount of the 'transfer component' (TC), which are payable tax credits that exceed the taxpayer's liability and that are paid out to the taxpayer.
- (<sup>6</sup>) Data to be transmitted on a voluntary basis for subsectors.
- (<sup>7</sup>) Data for reference years before 2012 to be transmitted on a voluntary basis. Transmission is compulsory for reference years from 2012 onwards.

**Table 3– Tables by industry**

Code	List of variables	Breakdown <sup>(1) (3)</sup>	Current prices	Previous year's prices and chain-linked volumes <sup>(2)</sup>
Output				
P.1	1. Output at basic prices by industry	A*21/ A*64	x	
P.2	2. Intermediate consumption at purchaser's prices by industry	A*21/ A*64	x	
B.1g	3. Gross value added at basic prices by industry	A*21/ A*64	x	x
P.51c	4. Consumption of fixed capital by industry	A*21/ A*64	x	x
B.2n+B.3n	5. Net operating surplus and net mixed income	A*21/ A*64	x	
D.29-D.39	6. Other taxes on production less other subsidies on production	A*21/ A*64	x	
Capital formation				
P.5	7. Gross capital formation		x	x
P.51g	a) Gross fixed capital formation by industry	A*10 (A*21 <sup>(5)</sup> )/ A*10 (A*64 <sup>(5)</sup> )	x	x
	Breakdown by fixed asset AN_F6	A*10 (A*21 <sup>(5)</sup> )/ A*10 (A*64 <sup>(5)</sup> )	x	x
P.52	b) Changes in inventories by industry	A*10 (A*21 <sup>(5)</sup> )/ A*10 (A*64 <sup>(5)</sup> )	x	x <sup>(6)</sup>
P.53	c) Acquisitions less disposals of valuables		x	x <sup>(6)</sup>
Employment and compensation of employees				
EMP	8. Employment by industry (thousands of persons, thousands of hours worked <sup>(4)</sup> and thousands of jobs <sup>(5)</sup> )	A*21/ A*64		
ESE	a) self employed by industry (thousands of persons, thousands of hours worked <sup>(4)</sup> and thousands of jobs <sup>(5)</sup> )	A*21/ A*64		
EEM	b) employees by industry (thousands of persons, thousands of hours worked <sup>(4)</sup> and thousands of jobs <sup>(5)</sup> )	A*21/ A*64		
D.1	9. Compensation of employees by industry	A*21/ A*64	x	
D.11	a) Wages and salaries by industry	A*21/ A*64	x	

AN\_F6: Breakdown fixed assets:

- AN.111 dwellings
- AN.112 other buildings and structures
- AN.113 +AN.114 machinery and equipment + weapon systems
  - AN.1131 transport equipment
  - AN.1132 ICT equipment\* \*\*
  - AN.1139+AN.114 other machinery and equipment + weapon systems \* \*\*
- AN.115 cultivated biological resources
- AN.117 intellectual property products\*\*

\* On a voluntary basis

\*\* Only total economy

- (<sup>1</sup>) Breakdown by industry according to NACE classification. The first mentioned breakdown level applies to the transmission at t+9 months. The second mentioned breakdown level applies to the transmission at t+21 months. If no breakdown is indicated, that means total economy.
- (<sup>2</sup>) Data in previous year's prices not to be provided for reference year 1995.
- (<sup>3</sup>) For breakdowns level A\*64, the data transmission of the of which item "imputed rentals of owner-occupied dwellings" (item 44, – "Real estate activities") is compulsory only for variables P.1, P.2, B.1g.
- (<sup>4</sup>) For data provision for hours worked on NACE, level A\*64 is voluntary.
- (<sup>5</sup>) On a voluntary basis.
- (<sup>6</sup>) Only in previous year's prices.

**Table 5 – Household final consumption expenditure**

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

<sup>(1)</sup> COICOP groups 12.2 "Prostitution" and 12.7 "Other services, not elsewhere classified" are to be provided as an aggregate.

<sup>(2)</sup> Data in previous year's prices are not to be provided for reference year 1995.

**Table 6 – Financial accounts by sector**

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

		Total economy	Non-financial corporations including subsectors <sup>(1)</sup>	Financial corporations including subsectors <sup>(2)</sup>	General government including subsectors <sup>(3)</sup>	Households and non-profit institutions serving households <sup>(4)</sup>	Rest of the world including subsectors <sup>(5)</sup>
<b>Transactions/other changes in volume (**)/revaluation of financial instruments (**)</b>	ESA	S.1	S.11	S.12	S.13	S.14+S.15	S.2
<b>Financial assets</b>	F.A	x	x	x	x	x	x
Monetary gold and special drawing rights (SDRs)	F.1	x	x	x	x	x	x
Monetary gold	F.11	x	x	x	x	x	x
SDRs	F.12	x	x	x	x	x	x
Currency and deposits	F.2	x	x	x	x	x	x
Currency	F.21	x	x	x	x	x	x
Transferable deposits	F.22	x	x	x	x	x	x
Other deposits	F.29	x	x	x	x	x	x
Debt securities	F.3	x	x	x	x	x	x
Short-term	F.31	x	x	x	x	x	x
Long-term	F.32	x	x	x	x	x	x
Loans	F.4	x	x	x	x	x	x
Short-term	F.41	x	x	x	x	x	x
Long-term	F.42	x	x	x	x	x	x



Equity and investment fund shares / units	F.5	x	x	x	x	x	x
Equity	F.51	x	x	x	x	x	x
Listed shares	F.511	x	x	x	x	x	x
Unlisted shares	F.512	x	x	x	x	x	x
Other equity	F.519	x	x	x	x	x	x
Investment fund shares / units	F.52	x	x	x	x	x	x
Money Market Fund shares / units (MMFs) <sup>(6)</sup>	F.521	x	x	x	x	x	x
Non-MMF investment fund shares/units <sup>(6)</sup>	F.522	x	x	x	x	x	x
Insurance, pension and standardised guarantee schemes	F.6	x	x	x	x	x	x
Non-life insurance technical reserves	F.61	x	x	x	x	x	x
Life insurance and annuity entitlements	F.62	x	x	x	x	x	x
Pension entitlements, claims of pension funds on pension managers and entitlements to non-pension benefits	F.63+ F.64+ F.65	x	x	x	x	x	x
Pension entitlements <sup>(6)</sup>	F.63	x	x	x	x	x	x
Claims of pension funds on pension managers <sup>(6)</sup>	F.64	x	x	x	x	x	x
Entitlements to non-pension benefits <sup>(6)</sup>	F.65	x	x	x	x	x	x
Provisions for calls under standardised guarantees	F.66	x	x	x	x	x	x

Financial derivatives and employee stock options	F.7	x	x	x	x	x	x
Financial derivatives <sup>(6)</sup>	F.71	x	x	x	x	x	x
Employee stock options <sup>(6)</sup>	F.72	x	x	x	x	x	x
Other accounts receivable	F.8	x	x	x	x	x	x
Trade credits and advances	F.81	x	x	x	x	x	x
Other accounts receivable, excluding trade credits and advances	F.89	x	x	x	x	x	x
<b>Liabilities</b>	F.L	x	x	x	x	x	x
Monetary gold and special drawing rights (SDRs)	F.1	x	x	x	x	x	x
Monetary gold	F.11	x	x	x	x	x	x
SDRs	F.12	x	x	x	x	x	x
Currency and deposits	F.2	x	x	x	x	x	x
Currency	F.21	x	x	x	x	x	x
Transferable deposits	F.22	x	x	x	x	x	x
Other deposits	F.29	x	x	x	x	x	x
Debt securities	F.3	x	x	x	x	x	x
Short-term	F.31	x	x	x	x	x	x
Long-term	F.32	x	x	x	x	x	x
Loans	F.4	x	x	x	x	x	x
Short-term	F.41	x	x	x	x	x	x
Long-term	F.42	x	x	x	x	x	x

Equity and investment fund shares / units	F.5	x	x	x	x	x	x
Equity	F.51	x	x	x	x	x	x
Listed shares	F.511	x	x	x	x	x	x
Unlisted shares	F.512	x	x	x	x	x	x
Other equity	F.519	x	x	x	x	x	x
Investment fund shares / units	F.52	x	x	x	x	x	x
Money Market Fund shares / units (MMFs) <sup>(6)</sup>	F.521	x	x	x	x	x	x
Non-MMF investment fund shares/units <sup>(6)</sup>	F.522	x	x	x	x	x	x
Insurance, pension and standardised guarantee schemes	F.6	x	x	x	x	x	x
Non-life insurance technical reserves	F.61	x	x	x	x	x	x
Life insurance and annuity entitlements	F.62	x	x	x	x	x	x
Pension entitlements, claims of pension funds on pension managers and entitlements to non-pension benefits	F.63+ F.64+ F.65	x	x	x	x	x	x
Pension entitlements <sup>(6)</sup>	F.63	x	x	x	x	x	x
Claims of pension funds on pension managers <sup>(6)</sup>	F.64	x	x	x	x	x	x
Entitlements to non-pension benefits <sup>(6)</sup>	F.65	x	x	x	x	x	x
Provisions for calls under standardised guarantees	F.66	x	x	x	x	x	x

Financial derivatives and employee stock options	F.7	x	x	x	x	x	x
Financial derivatives <sup>(6)</sup>	F.71	x	x	x	x	x	x
Employee stock options <sup>(6)</sup>	F.72	x	x	x	x	x	x
Other accounts payable	F.8	x	x	x	x	x	x
Trade credits and advances	F.81	x	x	x	x	x	x
Other accounts payable excluding trade credits and advances	F.89	x	x	x	x	x	x
Net acquisition of financial assets <sup>(7)</sup>	F.A	x	x	x	x	x	x
Net incurrence of liabilities <sup>(7)</sup>	F.L	x	x	x	x	x	x
Net financial transactions <sup>(7)</sup>		x	x	x	x	x	x

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

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

\*\* Non-consolidated other changes in volume and revaluation accounts are to be provided on a compulsory basis for the reference years from 2012 onwards and limited to the following sectors and the instruments split:

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

- F.1 Monetary gold and special drawing rights (SDRs)
- F.2 Currency and deposits
- F.3 Debt securities
- F.4 Loans
- F.5 Equity and investment fund shares or / units
- F.6 Insurance, pension and standardised guarantee schemes
- F.7 Financial derivatives and employee stock options
- F.8 Other accounts receivable/payable

Consolidated other changes in volume and revaluation accounts to be provided on a voluntary basis.

(<sup>1</sup>) Non-financial corporations:

- S.11 Non-financial corporations – total
- S.11001 All public non-financial corporations (to be provided on a voluntary basis)

(<sup>2</sup>) Financial corporations:

- S.12 Financial corporations – total
- S.121+S.122+S.123 Monetary financial institutions
- S.121 Central Bank
- S.122+S.123 Deposit-taking corporations except the Central Bank, and money market funds (breakdown to be provided on a voluntary basis)
- S.124 Non-MMF investment funds
- S.125+S.126+S.127 Other financial intermediaries, except insurance corporations and pension funds, financial auxiliaries and captive financial institutions and money lenders (breakdown to be provided on a voluntary basis)
- S.128+S.129 Insurance corporations and pension funds (breakdown to be provided on a voluntary basis)
- S.12001 All public financial corporations (to be provided on a voluntary basis)

(<sup>3</sup>) General government subsectors breakdown:

- S.13 General government – total
- S.1311 Central government
- S.1312 State government
- S.1313 Local government
- S.1314 Social security funds

- (<sup>4</sup>) Households and non-profit institutions serving households (breakdown to be provided on a voluntary basis for years before 2012):
- S.14+S.15 Households + non-profit institutions serving households – total
  - S.14 Households
  - S.15 Non-profit institutions serving households
- (<sup>5</sup>) Rest of the world:
- S.2 Rest of the world – total (breakdown to be provided on a voluntary basis)
  - S.21 Member States and institutions and bodies of the European Union
  - S.2I Members States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area
  - S.22 Non-member countries and international organisations non-resident in the European Union
- taking into account that:
- EMU and EU breakdowns should represent the actual composition at the end of each reference period ('evolving composition');
  - the voluntary data should not be provided for reference periods before 1999.
- (<sup>6</sup>) To be provided on a voluntary basis.
- (<sup>7</sup>) Only for "transactions in financial instruments" but not meaningful for "changes in volume", "revaluation of financial instruments" and counterpart sector information.

**Table 7 – Balance Sheets for financial assets and liabilities (Stocks of financial instruments – consolidated and non-consolidated – and counterpart information\*)**

		Total economy	Non-financial corporations including subsectors <sup>(1)</sup>	Financial corporations including subsectors <sup>(2)</sup>	General government including subsectors <sup>(3)</sup>	Households and non-profit institutions serving households <sup>(4)</sup>	Rest of the world including subsectors <sup>(5)</sup>
<b>Stocks of financial assets and liabilities</b>	ESA	S.1	S.11	S.12	S.13	S.14+S.15	S.2
<b>Financial assets</b>	AF.A	x	x	x	x	x	x
Monetary gold and special drawing rights (SDRs)	AF.1	x	x	x	x	x	x
Monetary gold	AF.11	x	x	x	x	x	x
SDRs	AF.12	x	x	x	x	x	x
Currency and deposits	AF.2	x	x	x	x	x	x
Currency	AF.21	x	x	x	x	x	x
Transferable deposits	AF.22	x	x	x	x	x	x
Other deposits	AF.29	x	x	x	x	x	x
Debt securities	AF.3	x	x	x	x	x	x
Short-term	AF.31	x	x	x	x	x	x
Long-term	AF.32	x	x	x	x	x	x
Loans	AF.4	x	x	x	x	x	x
Short-term	AF.41	x	x	x	x	x	x
Long-term	AF.42	x	x	x	x	x	x

Equity and investment fund shares / units	AF.5	x	x	x	x	x	x
Equity	AF.51	x	x	x	x	x	x
Listed shares	AF.51 1	x	x	x	x	x	x
Unlisted shares	AF.51 2	x	x	x	x	x	x
Other equity	AF.51 9	x	x	x	x	x	x
Investment fund shares/ units	AF.52	x	x	x	x	x	x
Money Market Fund shares / units (MMFs) <sup>(6)</sup>	AF.521	x	x	x	x	x	x
Non-MMF investment fund shares / units <sup>(6)</sup>	AF.522	x	x	x	x	x	x
Insurance, pension and standardised guarantee schemes	AF.6	x	x	x	x	x	x
Non-life insurance technical reserves	AF.61	x	x	x	x	x	x
Life insurance and annuity entitlements	AF.62	x	x	x	x	x	x
Pension entitlements, claims of pension funds on pension managers and entitlements to non-pension benefits	AF.63 + AF.64 + AF.65	x	x	x	x	x	x
Pension entitlements <sup>(6)</sup>	AF.63	x	x	x	x	x	x
Claims of pension funds on pension managers <sup>(6)</sup>	AF.64	x	x	x	x	x	x
Entitlements to non-pension benefits <sup>(6)</sup>	AF.65	x	x	x	x	x	x
Provisions for calls under standardised guarantees	AF.66	x	x	x	x	x	x



Financial derivatives and employee stock options	AF.7	x	x	x	x	x	x
Financial derivatives <sup>(6)</sup>	AF.71	x	x	x	x	x	x
Employee stock options <sup>(6)</sup>	AF.72	x	x	x	x	x	x
Other accounts receivable	AF.8	x	x	x	x	x	x
Trade credits and advances	AF.81	x	x	x	x	x	x
Other accounts receivable, excluding trade credits and advances	AF.89	x	x	x	x	x	x
<b>Liabilities</b>	AF.L	x	x	x	x	x	x
Monetary gold and special drawing rights (SDRs)	AF.1	x	x	x	x	x	x
Monetary gold	AF.11	x	x	x	x	x	x
SDRs	AF.12	x	x	x	x	x	x
Currency and deposits	AF.2	x	x	x	x	x	x
Currency	AF.21	x	x	x	x	x	x
Transferable deposits	AF.22	x	x	x	x	x	x
Other deposits	AF.29	x	x	x	x	x	x
Debt securities	AF.3	x	x	x	x	x	x
Short-term	AF.31	x	x	x	x	x	x
Long-term	AF.32	x	x	x	x	x	x
Loans	AF.4	x	x	x	x	x	x
Short-term	AF.41	x	x	x	x	x	x
Long-term	AF.42	x	x	x	x	x	x

Equity and investment fund shares / units	AF.5	x	x	x	x	x	x
Equity	AF.51	x	x	x	x	x	x
Listed shares	AF.511	x	x	x	x	x	x
Unlisted shares	AF.512	x	x	x	x	x	x
Other equity	AF.519	x	x	x	x	x	x
Investment fund shares / units	AF.52	x	x	x	x	x	x
Money Market Fund shares / units (MMFs) <sup>(6)</sup>	AF.521	x	x	x	x	x	x
Non-MMF investment fund shares / units <sup>(6)</sup>	AF.522	x	x	x	x	x	x
Insurance, pension and standardised guarantee schemes	AF.6	x	x	x	x	x	x
Non-life insurance technical reserves	AF.61	x	x	x	x	x	x
Life insurance and annuity entitlements	AF.62	x	x	x	x	x	x
Pension entitlements, claims of pension funds on pension managers and entitlements to non-pension benefits	AF.63 + AF.64 + AF.65	x	x	x	x	x	x
Pension entitlements <sup>(6)</sup>	AF.63	x	x	x	x	x	x
Claims of pension funds on pension managers <sup>(6)</sup>	AF.64	x	x	x	x	x	x
Entitlements to non-pension benefits <sup>(6)</sup>	AF.65	x	x	x	x	x	x
Provisions for calls under standardised guarantees	AF.66	x	x	x	x	x	x

Financial derivatives and employee stock options	AF.7	x	x	x	x	x	x
Financial derivatives <sup>(6)</sup>	AF.71	x	x	x	x	x	x
Employee stock options <sup>(6)</sup>	AF.72	x	x	x	x	x	x
Other accounts payable	AF.8	x	x	x	x	x	x
Trade credits and advances	AF.81	x	x	x	x	x	x
Other accounts payable excluding trade credits and advances	AF.89	x	x	x	x	x	x
Financial assets <sup>(7)</sup>	AF.A	x	x	x	x	x	x
Liabilities <sup>(7)</sup>	AF.L	x	x	x	x	x	x
Financial net worth <sup>(7)</sup>	BF.90	x	x	x	x	x	x

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

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

<sup>(1)</sup> Non-financial corporations:

- S.11 Non-financial corporations – total
- S.11001 All public non-financial corporations (to be provided on a voluntary basis)

<sup>(2)</sup> Financial corporations:

- S.12 Financial corporations – total
- S.121+S.122+S.123 Monetary financial institutions
- S.121 Central Bank
- S.122+S.123 Deposit-taking corporations, except the Central Bank, and money-market funds (breakdown to be provided on a voluntary basis)
- S.124 Non-MMF investment funds

- S.125 + S.126+S.127 Other financial intermediaries, except insurance corporations and pension funds, financial auxiliaries and captive financial institutions and money lenders (breakdown to be provided on a voluntary basis)
  - S.128+S.129 Insurance corporations and pension funds (breakdown to be provided on a voluntary basis)
  - S.12001 All public financial corporations (to be provided on a voluntary basis)
- (<sup>3</sup>) General government subsectors breakdown:
- S.13 General government – total
  - S.1311 Central government
  - S.1312 State government
  - S.1313 Local government
  - S.1314 Social security funds
- (<sup>4</sup>) Households and non-profit institutions serving households (breakdown to be provided on a voluntary basis for reference years before 2012):
- S.14+S.15 Households + non-profit institutions serving households – total
  - S.14 Households
  - S.15 Non-profit institutions serving households
- (<sup>5</sup>) Rest of the world:
- S.2 Rest of the world – total (breakdown to be provided on a voluntary basis)
  - S.21 Member States and institutions and bodies of the European Union
  - S.2I Members States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area
  - S.22 Non-member countries and international organisations non-resident in the European Union
- taking into account that:
- EMU and EU breakdowns should represent the actual composition at the end of each reference period (‘evolving composition’);
  - The voluntary data should not be provided for periods before reference year 1999.
- (<sup>6</sup>) To be provided on a voluntary basis.
- (<sup>7</sup>) Counterpart sector information not relevant for this item.

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

Transactions and Balancing items		Sectors												
		S.1	S.11	S.11001		S.12	S.12001		S.13	S.14+S.15	S.14 <sup>(1)</sup>	S.15 <sup>(1)</sup>	S.1N	S.2
<b>I Production account/External account of goods and services</b>		Total Economy	Non-financial corporations	Public non-financial corporations		Financial corporations	Public financial corporations		General government	Households + non-profit institution serving households	Households	Non-profit institution serving households	Not sectorised	Rest of the world
Resources														
P.1	Output	x	x	o		x	o		x	x	x	x		
(P.11+P.12 +P.131)	Market output, output for final use and payments for other non-market output								x					

P.11	- Market Output	x	x	o		x	o		x	x	x	x	
P.12	- Output for own final use	x	x	o		x	o		x	x	x	x	
P.13	- Non-market output	x							x	x		x	
P.7	Imports of goods and services												x
P.71	- Imports of goods												x
P.72	- Imports of services												x
P.72F	-- Imports of FISIM												o
(D.21 – D.31)	Taxes less subsidies on products	x											x
	Uses	2											
P.2	Intermediate consumption	x	x	o		x	o		x	x	x	x	
P.6	Exports of goods and services												x
P.61	- Exports of goods												x
P.62	- Exports of services												x
P.62F	-- Exports of FISIM												o

B.1g	Value added, gross / Gross domestic product	x	x	o		x	o		x	x	x	x	x	
B.11	External balance of goods and services													x
P.51c	Consumption of fixed capital	x	x	o		x	o		x	x	x	x		
B.1n	Value added, net / Net domestic product	x	x	o		x	o		x	x	x	x	x	
<b>II.1.1 Generation of income account</b>		Sectors												
Resources														
		S.1	S.11	S.11001		S.12	S.12001		S.13	S.14+S.15	S.14 <sup>(1)</sup>	S.15 <sup>(1)</sup>	S.1N	S.2
B.1g	Value added, gross / Gross domestic product	x	x	o		x	o		x	x	x	x	x	
D.3	Subsidies	x	x	o		x	o		x	x	x	x	x	
D.31	- Subsidies on products	x												x
D.39	- Other subsidies on production	x	x	o		x	o		x	x	x	x		

Uses															
D.1	Compensation of employees	x	x	o		x	o		x	x	x	x		x	
D.11	- Wages and salaries	x	x	o		x	o		x	x	x	x		x	
D.12	- Employers' social contributions	x	x	o		x	o		x	x	x	x		x	
D.2	Taxes on production and imports	x	x	o		x	o		x	x	x	x	x		
D.21	- Taxes on products	x											x		
D.29	- Other taxes on production	x	x	o		x	o		x	x	x	x			
(B.2g+ B.3g)	Operating surplus, gross plus mixed income, gross	x	x	o		x	o		x	x	x	x			
B.2g	- Operating surplus, gross	x							x	x					
B.3g	- Mixed income, gross	x							x	x					



II.1.2 Allocation of primary income account		Sectors												
		S.1	S.11	S.11001		S.12	S.12001		S.13	S.14+S.15	S.14 <sup>(1)</sup>	S.15 <sup>(1)</sup>	S.1N	S.2
(B.2g+B.3g)	Operating surplus, gross plus mixed income, gross	x	x	o		x	o		x	x	x	x		
B.2g	- Operating surplus, gross	x								x	x			
B.3g	- Mixed income, gross	x								x	x			
D.1	Compensation of employees	x								x	x			x
D.11	- Wages and salaries	x								x	x			x
D.12	- Employers' social contributions	x								x	x			x
D.2	Taxes on production and imports	x							x					x
D.21	- Taxes on products	x							x					x
D.211	-- Value added type taxes (VAT)	x							x					x



D.441	-- Investment income attributable to insurance policy holders <sup>(3)</sup>	x	x	o		x	o		x	x	x	x		x	
D.442	-- Investment income payable on pension entitlements <sup>(3)</sup>	x	x	o		x	o		x	x	x	x		x	
D.443	-- Investment income attributable to collective investment fund shareholders <sup>(3)</sup>	x	x	o		x	o		x	x	x	x		x	
D.45	- Rent	x	x	o		x	o		x	x	x	x			
B.4g	Entrepreneurial income, gross	o	x	o		x	o		o	o	o	o			
D.41g	Total interest before FISIM allocation <sup>(2)</sup>	x	x	o		x	o		x	x	x	x		x	
Uses															
D.3	Subsidies	x							x						x
D.31	- Subsidies on products	x							x						x
D.39	- Other subsidies on production	x							x						x
D.4	Property income	x	x	o		x	o		x	x	x	x		x	
D.41	- Interest <sup>(2)</sup>	x	x	o		x	o		x	x	x	x		x	
D.42	- Distributed income of corporations	x	x	o		x	o							x	

D.421	--Dividends	o	o	o	o	o					o
D.422	--Withdrawals from the income of quasi-corporations	o	o	o	o	o					o
D.43	- Reinvested earnings on foreign direct investment	x	x	o	x	o	x	x	x		x
D.43S21	--Reinvested earnings on Intra-EA F.D.I. <sup>(3) 4)</sup>		x	o	x	o					
D.43S2X	--Reinvested earnings on Extra-EA F.D.I. <sup>(3) 4)</sup>		x	o	x	o					
D.43S21	--Reinvested earnings on Intra-EU F.D.I. <sup>(3)</sup>		x	o	x	o					
D.43S22	--Reinvested earnings on Extra-EU F.D.I. <sup>(3)</sup>		x	o	x	o					
D.44	- Other investment income	x	x	o	x	o	x	x	x	x	x
D.441	-- Investment income attributable to insurance policy holders <sup>(3)</sup>	x	x	o	x	o	x	x	x	x	x
D.442	-- Investment income payable on pension entitlements <sup>(3)</sup>	x	x	o	x	o	x	x	x	x	x
D.443	-- Investment income attributable to collective investment fund shareholders <sup>(3)</sup>	x	x	o	x	o	x	x	x	x	x
D.45	- Rent	x	x	o	x	o	x	x	x	x	

B.5g	Balance of primary incomes, gross / National income, gross	x	x	o		x	o		x	x	x	x		
D.41g	Total interest before FISIM allocation <sup>(2)</sup>	x	x	o		x	o		x	x	x	x	x	
<b>II.2 Secondary distribution of income account</b>		Sectors												
		S.1	S.11	S.11001		S.12	S.12001		S.13	S.14+S.15	S.14 <sup>(1)</sup>	S.15 <sup>(1)</sup>	S.1N	S.2
Resources														
B.5g	Balance of primary incomes, gross / National income, gross	x	x	o		x	o		x	x	x	x		
D.5	Current taxes on income, wealth, etc	x							x					x
D.51	- Taxes on income	x							x					x
D.59	- Other current taxes	x							x					x

D.6	Social contributions and benefits	x	x	o		x	o		x	x	x	x		x
D.61	- Net social contributions	x	x	o		x	o		x	x	x	x		x
D.611	-- Employers' actual social contributions <sup>(3)</sup>	x	x	o		x	o		x	x	x	x		x
D.612	-- Employers' imputed social contributions <sup>(3)</sup>	x	x	o		x	o		x	x	x	x		x
D.613	-- Households' actual social contributions <sup>(3)</sup>	X	x	o		x	o		x	x	x	x		x
D.614	-- Households' social contribution supplements <sup>(3)</sup>	x	x	o		x	o		x	x	x	x		x
D.61SC	-- Social insurance scheme service charges <sup>(3)</sup>	x	x	o		x	o		x	x	x	x		x
D.62	- Social benefits other than social transfers in kind	x								x	x			x
D.63	- Social transfers in kind	x								x	x			
D.631	-Social transfers in kind – non-market production	o								o	o			
D.632	- Social transfers in kind – purchased market production	o								o	o			
D.7	Other current transfers	x	x	o		x	o		x	x	x	x		x
D.71	- Net non-life insurance premiums	x				x	o		x					x
D.72	- Non-life insurance claims	x	x	o		x	o		x	x	x	x		x
D.74	- Current international cooperation	x							x					x

D. 74A	--Of which: payable to / receivable by European institutions (e.g. EDF)												X
D.75	- Miscellaneous current transfers <sup>(2)</sup>	X	X	0		X	0		X	X	X	X	X
D.76	- VAT and GNI - based EU own resources												X
Uses													
D.5	Current taxes on income, wealth, etc	X	X	0		X	0		X	X	X	X	X
D.51	- Taxes on income	X	X	0		X	0		X	X	X		X
D.59	- Other current taxes	X	X	0		X	0		X	X	X	X	X
D.6	Social contributions and benefits	X	X	0		X	0		X	X	X	X	X
D.61	- Net social contributions	X								X	X		X
D.611	-- Employers' actual social contributions <sup>(3)</sup>	X								X	X		X
D.612	-- Employers' imputed social contributions <sup>(3)</sup>	X								X	X		X
D.613	-- Households' actual social contributions <sup>(3)</sup>	X								X	X		X
D.614	-- Households' social contribution supplements <sup>(3)</sup>	X								X	X		X
D.61SC	-- Social insurance scheme service charges <sup>(3)</sup>	X								X	X		X

D.62	- Social benefits other than social transfers in kind	x	x	o		x	o		x	x	x	x		x
D.63	- Social transfers in kind	x							x	x		x		
D.631	- Social transfers in kind – non-market production	o							x	o		o		
D.632	- Social transfers in kind – purchased market production	o							x	o		o		
D.7	Other current transfers	x	x	o		x	o		x	x	x	x		x
D.71	- Net non-life insurance premiums	x	x	o		x	o		x	x	x	x		x
D.72	- Non-life insurance claims	x				x	o		x					x
D.74	- Current international cooperation	x							x					x
D.74A	-- Of which: payable to / receivable by European institutions (e.g. EDF)	x							x					
D.75	- Miscellaneous current transfers <sup>(2)</sup>	x	x	o		x	o		x	x	x	x		x
D.76	- VAT and GNI - based EU own resources	x							x					
B.7g	Adjusted disposable income, gross	x							x	x	x	x		
B.6g	Disposable income, gross	x	x	o		x	o		x	x	x	x		



II.4.1 Use of disposable income account		Sectors												
		S.1	S.11	S.11001		S.12	S.12001		S.13	S.14+S.15	S.14 <sup>(1)</sup>	S.15 <sup>(1)</sup>	S.1N	S.2
Resources														
B.6g	Disposable income, gross	x	x	o		x	o		x	x	x	x		
D.8	Adjustment for the change in pension entitlements	x								x	x			x
Uses														
P.3	Final consumption expenditure	x							x	x	x	x		
P.31	- Individual consumption expenditure	x							x	x	x	x		
P.32	- Collective consumption expenditure	x							x					
D.8	Adjustment for the change in pension entitlements	x	x	o		x	o		x	x	x	x		x
B.8g	Saving, gross	x	x	o		x	o		x	x	x	x		
B.12	Current external balance													x

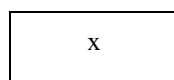
<b>III.1.1 Change in net worth due to saving and capital transfers account</b>															
Changes in liabilities and net worth															
B.8g	Saving, gross	x	x	o		x	o		x	x	x	x			
B.12	Current external balance											x			
D.9r	Capital transfers, receivable	x	x	o		x	o		x	x	x	x			
D.91r	- Capital taxes, receivable	x						x							
D.92r	- Investment grants, receivable <sup>(2)</sup>	x	x	o		x	o		x	x	x	x			
D.99r	- Other capital transfers, receivable <sup>(2)</sup>	x	x	o		x	o		x	x	x	x			
Changes in-assets															
D.9p	Capital transfers, payable	x	x	o		x	o		x	x	x	x			
D.91p	- Capital taxes, payable	x	x	o		x	o			x	x	x			
D.92p	- Investment grants, payable <sup>(2)</sup>	x						x							
D.99p	- Other capital transfers, payable <sup>(2)</sup>	x	x	o		x	o		x	x	x	x			
P.51c	Consumption of fixed capital	x	x	o		x	o		x	x	x	x			
B.10.1	Change in net worth due to saving and capital transfers	x	x	o		x	o		x	x	x	x	x		

III.1.2 Acquisitions of non-financial assets account		Sectors												
		S.1	S.11	S.11001		S.12	S.12001		S.13	S.14+S.15	S.14 <sup>(1)</sup>	S.15 <sup>(1)</sup>	S.1N	S.2
B.10.1	Change in net worth due to saving and capital transfers	x	x	o		x	o		x	x	x	x		x
	Changes in assets													
P.5g	Gross capital formation	x	x	o		x	o		x	x	x	x		
P.51g	- Gross fixed capital formation	x	x	o		x	o		x	x	x	x		
P.51c	Consumption of fixed capital	x	x	o		x	o		x	x	x	x		
P.52	- Changes in inventories	x	x	o		x	o		x	x	x	x		
P.53	- Acquisitions less disposals of valuables	x	x	o		x	o		x	x	x	x		
NP	Acquisitions less disposals of non-produced assets	x	x	o		x	o		x	x	x	x		x
B.9	Net lending (+) / net borrowing (-)	x	x	o		x	o		x	x	x	x		x
DB.9	Discrepancy with net lending/net borrowing of financial accounts	x	x	o		x	o		x	x	x	x		x

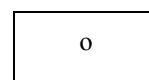
Additional information													
EMP	Employment (in number of persons and number of hours worked)	o	o	o		o	o		x	o	o	o	
OTE	Total general government expenditure								x				
OTR	Total general government revenue								x				



= non relevant cells



= required



= voluntary

- (<sup>1</sup>) Data for S.14 and S.15 for reference years before 2012 to be transmitted on a voluntary basis. Transmission is compulsory for reference years from 2012 onwards.
- (<sup>2</sup>) In general, government data should be consolidated within each subsector but not between subsectors. However, for this transaction consolidation should be made between subsectors of general government (S.13) as well: central government, state government, local government and social security funds.
- (<sup>3</sup>) Data for reference years before 2012 to be transmitted on a voluntary basis. Transmission is compulsory for reference years from 2012 onwards.
- (<sup>4</sup>) To be transmitted only by Member States whose currency is the euro.

**Table 801 – Non-financial accounts by sector – quarterly**

Code	Transactions and Balancing items	Sectors						
		S.1	S.11 <sup>(1)</sup>	S.12 <sup>(1)</sup>	S.13	S.14 + S.15 <sup>(1)</sup>	S.1N <sup>(1)</sup>	S.2
<b>I Production account/External account of goods and services Resources</b>		Total Economy	Non-financial corporations	Financial corporations	General government	Households + non-profit institution serving households	Not sectorised	Rest of the world
P.1 (P.11+P12+ P131)	Output Of which: Market output, output for final use and payments for other non-market output	o	o	o	o	o		
P.7	Imports of goods and services				x			x
P.71	- Imports of goods							x
P.72	- Imports of services							x
P.72F	-- Imports of FISIM							o
D.21 – D.31	Taxes less subsidies on products	x					x	
Uses								
P.2	Intermediate consumption	o	o	o	o	o		
P.6	Exports of goods and services							x
P.61	- Exports of goods							x
P.62	- Exports of services							x
P.62F	-- Exports of FISIM							o
B.1g	Value added, gross / Gross domestic product	x	x	x	x	x	x	
B.11	External balance of goods and services							x
P51c	Consumption of fixed capital	x	x	x	x	x		
B.1n	Value added, net / Net domestic product	x	x	x	x	x		

II.1.1 Generation of income account Resources		Sectors						
		S.1	S.11 <sup>(1)</sup>	S.12 <sup>(1)</sup>	S.13	S.14 + S.15 <sup>(1)</sup>	S.1N <sup>(1)</sup>	S.2
B.1g	Value added, gross / Gross domestic product	x	x	x	x	x	x	
D.3	Subsidies	x	x	x	x	x	x	
D.31	- Subsidies on products	x					x	
D.39	- Other subsidies on production	x	x	x	x	x		
Uses								
D.1	Compensation of employees	x	x	x	x	x		x
D.2	Taxes on production and imports	x	x	x	x	x	x	
D.21	- Taxes on products	x					x	
D.29	- Other taxes on production	x	x	x	x	x		
B.2g+B.3g	Operating surplus, gross plus mixed income, gross	x	x	x	x	x	x	
B.3g	- Mixed income, gross	x				x		
II.1.2 Allocation of primary income account Resources		Sectors						
Resources		S.1	S.11 <sup>(1)</sup>	S.12 <sup>(1)</sup>	S.13	S.14 + S.15 <sup>(1)</sup>	S.1N <sup>(1)</sup>	S.2
B.2g+B.3g	Operating surplus, gross plus mixed income, gross	x	x	x	x	x	x	
B.3g	- Mixed income, gross	x				x		
D.1	Compensation of employees	x				x		x
D.2	Taxes on production and imports	x			x			x
D.21	- Taxes on products	x			x			x
D.211	-- Value added type taxes (VAT)				x			
D.29	- Other taxes on production	x			x			x
D.4	Property income	x <sup>(1)</sup>	x	x	x	x		x
D.41	- Interest <sup>2)</sup>	x <sup>(1)</sup>	x	x	x	x		x
(D.42+D.43+D.44+D.45)	- Other Property Income, not elsewhere specified	x <sup>(1)</sup>	x	x	x	x		x
D.42	- Distributed income of corporations	x <sup>(1)</sup>	x	x	x	x		x
D.43	- Reinvested earnings on foreign direct investment	x <sup>(1)</sup>	x	x	x	x		x
D.43S21	--Reinvested earnings on Intra-EA F.D.I.		o	o				
D.43S2X	--Reinvested earnings on Extra-EA F.D.I.		o	o				
D.43S21	--Reinvested earnings on Intra-EU F.D.I.		o	o				
D.43S22	--Reinvested earnings on Extra-EU F.D.I.		o	o				
D.44	- Other investment income	x <sup>(1)</sup>	x	x	x	x		x
D.45	- Rent	x <sup>(1)</sup>	x	x	x	x		
B.4g	Entrepreneurial income, gross	o	x	x	o	o		
D.41g	Total interest before FISIM allocation 2 <sup>1)</sup>	x <sup>(1)</sup>	x	x	x	x		x

Uses								
D.3	Subsidies	x			x		x	x
D.31	- Subsidies on products	x			x		x	x
D.39	- Other subsidies on production	x			x			x
D.4	Property income	x <sup>(1)</sup>	x	x	x	x		x
D.41	- Interest <sup>2)</sup>	x <sup>(1)</sup>	x	x	x	x		x
(D.42+D.43+ D.44+D.45)	- Other Property Income, not elsewhere specified	x <sup>(1)</sup>	x	x	x	x		x
D.42	- Distributed income of corporations	x <sup>(1)</sup>	x	x				x
D.43	- Reinvested earnings on foreign direct investment	x <sup>(1)</sup>	x	x				x
D.43S2I	--Reinvested earnings on Intra-EA F.D.I.		o	o				
D.43S2X	--Reinvested earnings on Extra-EA F.D.I.		o	o				
D.43S21	--Reinvested earnings on Intra-EU F.D.I.		o	o				
D.43S22	--Reinvested earnings on Extra-EU F.D.I.		o	o				
D.44	- Other investment income	x <sup>(1)</sup>	x	x	x			x
D.45	- Rents	x <sup>(1)</sup>	x	x	x	x		
B.5g	Balance of primary incomes, gross / National income, gross	x	x	x	x	x		
D.41g	Total interest before FISIM allocation 2 <sup>1)</sup>	x <sup>(1)</sup>	x	x	x	x		x


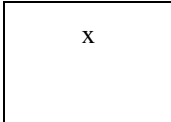
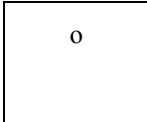
II.2 Secondary distribution of income account		Sectors						
		S.1	S.11 <sup>(1)</sup>	S.12 <sup>(1)</sup>	S.13	S.14 + S.15 <sup>(1)</sup>	S.1N <sup>(1)</sup>	S.2
Resources								
B.5g	Balance of primary incomes, gross / National income, gross	x	x	x	x	x		
D.5	Current taxes on income, wealth, etc	x			x			x
D.6	Social contributions and benefits	x <sup>(1)</sup>	x	x	x	x		x
D.61	- Net social contributions	x <sup>(1)</sup>	x	x	x	x		x
D.62	- Social benefits other than social transfers in kind	x <sup>(1)</sup>				x		x
D.63	- Social transfers in kind	x <sup>(1)</sup>				x		
D.7	Other current transfers	x <sup>(1)</sup>	x	x	x	x		x
D.71	- Net non-life insurance premiums	x <sup>(1)</sup>		x	x			x
D.72	- Non-life insurance claims	x <sup>(1)</sup>	x	x	x	x		x
(D.74+D.75+D.76)	- Other Current transfers, not elsewhere specified	x <sup>(1)</sup>	x	x	x	x		x
D.74	- Current international cooperation	o			o			o
D.74A	- Of which: payable to / receivable by European institutions (e.g. EDF)							x
D.75	- Miscellaneous current transfers <sup>(2)</sup>	o	o	o	o	o		o
D.76	- VAT and GNI - based EU own resources							o



Uses								
D.5	Current taxes on income, wealth, etc	x <sup>(1)</sup>	x	x	x	x		x
D.6	Social contributions and benefits	x <sup>(1)</sup>	x	x	x	x		x
D.61	- Net social contributions	x <sup>(1)</sup>					x	x
D.62	- Social benefits other than social transfers in kind	x <sup>(1)</sup>	x	x	x	x		x
D.63	- Social transfers in kind	x <sup>(1)</sup>			x	x		
D.631	- Social transfers in kind – non-market production	x			x			
D.632	- Social transfers in kind – purchased market production	x			x			
D.7	Other current transfers	x <sup>(1)</sup>	x	x	x	x		x
D.71	- Net non-life insurance premiums	x <sup>(1)</sup>	x	x	x	x		x
D.72	- Non-life insurance claims	x <sup>(1)</sup>		x	x			x
(D.74+D.75+D.76)	- Other Current transfers, not elsewhere specified	x <sup>(1)</sup>	x	x	x	x		x
D.74	- Current international cooperation	o			o			o
D.74A	- Of which: payable to / receivable by European institutions (e.g. EDF)	x			x			
D.75	- Miscellaneous current transfers <sup>(2)</sup>	o	o	o	o	o		o
D.76	- VAT and GNI - based EU own resources	o			o			
B.7g	Adjusted disposable income, gross				x	x		
B.6g	Disposable income, gross	x	x	x	x	x		

II.4.1 Use of disposable income account		Sectors						
		S.1	S.11 <sup>(1)</sup>	S.12 <sup>(1)</sup>	S.13	S.14 + S.15 <sup>(1)</sup>	S.1N <sup>(1)</sup>	S.2
Resources								
B.6g	Disposable income, gross	x	x	x	x	x		
D.8	Adjustment for the change in pension entitlements	x				x		x
Uses								
P.3	Final consumption expenditure	x			x	x		
P.31	- Individual consumption expenditure	x			x	x		
P.32	- Collective consumption expenditure	x			x			
D.8	Adjustment for the change in pension entitlements	x	x	x	x	x		x
B.8g	Saving, gross	x	x	x	x	x		
B.12	Current external balance							x
III.1.1 Change in net worth due to saving and capital transfers account								
Changes in liabilities and net worth								
B.8g	Gross saving	x	x	x	x	x		
B.12	Current external balance							x
D.9r	Capital transfers, receivable	x <sup>(1)</sup>	x	x	x	x		x
D.91r	- Capital taxes, receivable	x			x			x
D.92r+D.99r	- Investment grants and other capital transfers <sup>(2)</sup>	x <sup>(1)</sup>	x	x	x	x		x
D.92r	- Investment grants, receivable <sup>(2)</sup>	o	o	o	o	o		o
D.99r	- Other capital transfers, receivable <sup>(2)</sup>	o	o	o	o	o		o
Changes in assets								
D.9p	Capital transfers, payable	x <sup>(1)</sup>	x	x	x	x		x
D.91p	- Capital taxes, payable	x <sup>(1)</sup>	x	x		x		x
D.92p+D.99p	- Investment grants and other capital transfers <sup>(2)</sup>	x <sup>(1)</sup>	x	x	x	x		x
D.92p	- Investment grants, payable <sup>(2)</sup>	o			o			o
D.99p	- Other capital transfers, payable <sup>(2)</sup>	o	o	o	o	o		o
P.51c	Consumption of fixed capital	x	x	x	x	x		
B.101	Change in net worth due to saving and capital transfers	x	x	x	x	x		x

III.1.2 Acquisitions of non-financial assets account		Sectors						
		S.1	S.11 <sup>(1)</sup>	S.12 <sup>(1)</sup>	S.13	S.14 + S.15 <sup>(1)</sup>	S.1N <sup>(1)</sup>	S.2
Changes in liabilities and net worth								
B.101	Change in net worth due to saving and capital transfers	x	x	x	x	x		x
Changes in assets								
P.5g	Gross capital formation	x	x	x	x	x		
P.51g	- Gross fixed capital formation	x	x	x	x	x		
P.51c	Consumption of fixed capital	x	x	x	x	x		
P.52+P.53	- Changes in inventories and net acquisition of valuables	x	x	x	x	x		
NP	Acquisitions less disposals of non-produced assets	x	x	x	x	x		x
B.9	Net lending (+)/net borrowing (-)	x	x	x	x	x		x
DB.9	Discrepancy with net lending/net borrowing of financial accounts	o	o	o	o	o		o
<b>Additional information</b>								
EMP	Employment (in number of persons and number of hours worked)	o	o	o	o	o		o
OTE	Total general government expenditure				x			
OTR	Total general government revenue				x			
AN.111	Dwellings					o		
AN.211	Land					o		

 = non relevant cells     
 = required     
 = voluntary

- (<sup>1</sup>) Voluntary for countries whose GDP at current prices represents less than 1% of the corresponding Union total. The 1% threshold is calculated as a moving average based on the three latest available years.
- (<sup>2</sup>) In general, government data should be consolidated within each subsector but not between subsectors. However, for this transaction consolidation should be made between subsectors of general government (S.13) as well: Central government, state government, local government and social security funds.

## SEASONAL ADJUSTMENT

- Seasonal adjustment (including calendar adjustments, where relevant) starting from reference year 2014 is compulsory for:  
Uses: S.2/P.6, S.2/D.1+D.2+D.3+D.4, S.2/D.5+D.6+D.7, S.2/D.8, S.2/D.9  
Resources: S.2/P.7, S.2/D.1+D.2+D.3+D.4, S.2/D.5+D.6+D.7, S.2/D.8, S.2/D.9  
Balancing items: S.1/B.1g, S.1/B.2g+B.3g, S.1/B.5g, S.1/B.6g, S.1/B.8g, S.1/B.9  
Transmission deadline: three working days after deadline for non-seasonally adjusted data.
  - Seasonal adjustment (including calendar adjustments, where relevant) starting from reference year 2017 is compulsory for:  
Uses: S.11/D.1<sup>(a)</sup>, S.11/P.51g<sup>(a)</sup>, S.13/P.3, S.13/P.51g, S.13/OTE, S.14+S.15/D.4<sup>(a)</sup>, S.14+S.15/D.5<sup>(a)</sup>, S.14+S.15/D.61<sup>(a)</sup>, S.14+S.15/D.7<sup>(a)</sup>, S.14+S.15/D.8<sup>(a)</sup>, S.14+S.15/P.31, S.14+S.15/P.51g<sup>(a)</sup>  
Resources: S.13/OTR, S.14+S.15/D.1<sup>(a)</sup>, S.14+S.15/D.4<sup>(a)</sup>, S.14+S.15/D.62<sup>(a)</sup>, S.14+S.15/D.7<sup>(a)</sup>, S.14+S.15/D.8<sup>(a)</sup>  
Balancing items: S.11/B.1g<sup>(a)</sup>, S.11/B.2g+B.3g<sup>(a)</sup>, S.13/B.9, S.14+S.15/B.2g+B.3g<sup>(a)</sup>, S.14+S.15/B.6g<sup>(a)</sup>, S.14+S.15/B.8g<sup>(a)</sup>  
Transmission deadline: three working days after deadline for non-seasonally adjusted data.
  - Seasonal adjustment (including calendar adjustments, where relevant) is voluntary for:  
Uses: S.11/(P.52+P.53), S.11/D.5, S.14+S.15/D.62, S.14+S.15/D.63, S.2/P.61, S.2/P.62  
Resources: S.14+S.15/D.61, S.14+S.15/D.63, S.2/P.71, S.2/P.72  
Balancing items: S.11/B.4g, S.11/B.9, S.14+S.15/B.3g, S.14+S.15/B.9  
Transmission deadline: three working days after deadline for non-seasonally adjusted data.
- <sup>(a)</sup> Voluntary for countries whose GDP at current prices represents less than 1% of the corresponding Union total. The 1% threshold is calculated as a moving average based on the latest three available years.

## VOLUME DATA

Data in chain-linked volumes, after seasonal adjustment (including calendar adjustments, where relevant), are voluntary for:

S.11/B1g, S.11/P.51g, S.14+S.15/P.31, S.14+S.15/P.51g.

Transmission deadline: three working days after deadline for non-seasonally adjusted data.

## SOURCES AND METHODS

Member States shall inform the Commission of major methodological or other changes that would affect the data transmitted not later than three months after such change takes effect.

**Table 9 – Detailed tax and social contribution receipts by type of tax or social contribution and receiving subsector including the list of taxes and social contributions according to national classification\***

Code **	Transaction
D.2	Taxes on production and imports
D.21	Taxes on products
D.211	Value added type taxes (VAT)
D.212	Taxes and duties on imports excluding VAT
D.2121	Import duties
D.2122	Taxes on imports, excluding VAT and import duties
D.2122a	Levies on imported agricultural products
D.2122b	Monetary compensatory amounts on imports
D.2122c	Excise duties
D.2122d	General sales taxes
D.2122e	Taxes on specific services
D.2122f	Profits of import monopolies
D.214	Taxes on products, except VAT and import taxes
D.214a	Excise duties and consumption taxes
D.214b	Stamp taxes
D.214c	Taxes on financial and capital transactions
D.214d	Car registration taxes
D.214e	Taxes on entertainment
D.214f	Taxes on lotteries, gambling and betting
D.214g	Taxes on insurance premiums
D.214h	Other taxes on specific services
D.214i	General sales or turnover taxes
D.214j	Profits of fiscal monopolies
D.214k	Export duties and monetary comp. amounts on exports
D.214l	Other taxes on products n.e.c.
D.29	Other taxes on production
D.29a	Taxes on land, buildings or other structures
D.29b	Taxes on the use of fixed assets

D.29c	Total wage bill and payroll taxes
D.29d	Taxes on international transactions
D.29e	Business and professional licences
D.29f	Taxes on pollution
D.29g	Under-compensation of VAT (flat rate system)
D.29h	Other taxes on production n.e.c.
D.5	Current taxes on income wealth, etc.
D.51	Taxes on income
D.51a+D.51c1	Taxes on individual or household income including holding gains
D.51a	Taxes on individual or household income excluding holding gains <sup>(1)</sup>
D.51c1	Taxes on individual or household holding gains <sup>(1)</sup>
D.51b +D51c2	Taxes on the income or profits of corporations including holding gains
D.51b	Taxes on the income or profits of corporations excluding holding gains <sup>(1)</sup>
D.51c2	Taxes on holding gains of corporations <sup>(1)</sup>
D.51c3	Other taxes on holding gains <sup>(1)</sup>
D.51c	Taxes on holding gains
D.51d	Taxes on winnings from lottery or gambling
D.51e	Other taxes on income n.e.c.
D.59	Other current taxes
D.59a	Current taxes on capital
D.59b	Poll taxes
D.59c	Expenditure taxes
D.59d	Payments by households for licences
D.59e	Taxes on international transactions
D.59f	Other current taxes n.e.c.
D.91	Capital taxes
D.91a	Taxes on capital transfers
D.91b	Capital levies
D.91c	Other capital taxes n.e.c.
ODA	Total tax receipts
D.61	Net social contributions
D.611	Employers' actual social contributions
D.611C	Compulsory employers' actual social contributions

D.611V	Voluntary employers' actual social contributions
D.61SC	Social insurance scheme service charges <sup>(3)</sup>
D.6111	Employers' actual pension contributions <sup>(1)</sup>
D.6112	Employers' actual non-pension contributions <sup>(1)</sup>
D.6121	Employers' imputed pension contributions <sup>(1)</sup>
D.6122	Employers' imputed non-pension contributions <sup>(1)</sup>
D.6131	Households' actual pension contributions <sup>(1)</sup>
D.6132	Households' actual non-pension contributions <sup>(1)</sup>
D.6141	Households' pension contributions supplements <sup>(1)</sup>
D.6142	Households' non-pension contributions supplements <sup>(1)</sup>
D.612	Employers' imputed social contributions
D.613	Households' actual social contributions
D.613c	Compulsory households' actual social contributions
D.613ce	Compulsory employees' actual social contributions
D.613cs	Compulsory actual social contributions by the self-employed <sup>(1)</sup>
D.613cn	Compulsory actual social contributions by the non-employed <sup>(1)</sup>
D.613v	Voluntary households' actual social contributions
D.614	Households' social contributions supplements <sup>(3)</sup>
D.995	Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected <sup>(2)</sup>
D.995a	Taxes on products assessed but unlikely to be collected <sup>(2)</sup>
D.995b	Other taxes on production assessed but unlikely to be collected <sup>(2)</sup>
D.995c	Taxes on income assessed but unlikely to be collected <sup>(2)</sup>
D.995d	Other current taxes assessed but unlikely to be collected <sup>(2)</sup>
D.995e	Employers' actual social contributions assessed but unlikely to be collected <sup>(2)</sup>
D.995f	Households' actual social contributions assessed but unlikely to be collected <sup>(2)</sup>
D.995fe	Employees' actual social contributions assessed but unlikely to be collected <sup>(2)</sup>
D.995fs	Actual social contributions by self-employed persons assessed but unlikely to be collected <sup>(1)</sup>
D.995fn	Actual social contributions by non-employed persons assessed but unlikely to be collected <sup>(1)</sup>
D.995g	Capital taxes assessed but unlikely to be collected <sup>(2)</sup>
ODB	Total receipts from taxes and social contributions after deduction of amounts assessed but unlikely to be collected
ODC	Total receipts from taxes and net social contributions (including imputed social contributions) after deduction of amounts assessed but unlikely to be collected
ODD	Tax burden = total receipts from taxes and compulsory social contributions after deduction of amounts assessed but unlikely to be collected

\* Sector and subsectors:

S.13 General Government. Subsectors breakdown:

- S.13 General government
- S.1311 Central government
- S.1312 State government
- S.1313 Local government
- S.1314 Social security funds

S.212 Institutions and bodies of the European Union

\*\* In addition, the full detail of the national classification of taxes and social contributions (the "National Tax List"), with corresponding amounts under each related ESA code, will be provided in Table 9. The National Tax List is requested on a compulsory basis for general government plus the institutions and bodies of the European Union.

<sup>(1)</sup> On a voluntary basis.

<sup>(2)</sup> Split by receiving subsector on a voluntary basis.

<sup>(3)</sup> Data for reference years before 2012 to be transmitted on a voluntary basis. Transmission is compulsory for reference years from 2012 onwards.



**Table 10 – Tables by industry and by region (NUTS level 2)**

Code	List of variables	Breakdown
B.1g	1. Gross value added at basic prices (volume growth rate based on previous year's prices) <sup>(1)</sup>	
B.1g	2. Gross value added at basic prices (current prices) <sup>(2)</sup>	A*10
D.1	3. Compensation of employees (current prices)	A*10
P.51g	4. Gross fixed capital formation (current prices)	A*10
	5. Employment <sup>(2)(3)</sup> in thousands of persons and in thousands of hours worked	
ETO	- Total <sup>(2)(3)</sup>	A*10
EEM	- Employees <sup>(3)</sup>	A*10
POP	6. Population in thousands of persons <sup>(4)</sup>	

<sup>(1)</sup> Transmission on a voluntary basis until 2016. From 2017 onwards: transmission at t+24 months on a compulsory basis and transmission at t +12 months on a voluntary basis.

<sup>(2)</sup> Total gross value added and total employment in thousands of persons: transmission at t +12 months.

Total employment in hours worked, A\*10 breakdowns of employment in persons and in hours worked, A\*10 breakdown of gross value added: transmission at t +24 months.

<sup>(3)</sup> Employment and employees: residents and non-residents employed by resident producer units (Domestic Concept, DC).

<sup>(4)</sup> Transmission at t +12 months is compulsory.

**Table 11 – General government expenditure by function**

Code	List of variables	Function	Subsector breakdown <sup>(1)</sup>
OP5ANP	Gross capital formation + Acquisitions less disposals of non-financial non-produced assets	COFOG divisions COFOG groups <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
P.5	Gross capital formation	COFOG divisions COFOG groups <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
P.51g	of which, gross fixed capital formation	COFOG divisions COFOG groups <sup>(7)</sup>	S.13
NP	Acquisitions less disposals of non-financial non-produced assets	COFOG divisions COFOG groups <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.1	Compensation of employees	COFOG divisions COFOG groups <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.3	Subsidies	COFOG divisions COFOG groups <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.4	Property income <sup>(2)</sup>	COFOG divisions COFOG groups <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.4p_S.1311	of which, payable to subsector central government (S.1311) <sup>(2)(6)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	S.1312, S.1313, S.1314
D.4p_S.1312	of which, payable to subsector state government (S.1312) <sup>(2)(6)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	S.1311, S.1313, S.1314
D.4p_S.1313	of which, payable to subsector local government (S.1313) <sup>(2)(6)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	S.1311, S.1312, S.1314
D.4p_S.1314	of which, payable to subsector social security funds (S.1314) <sup>(2)(6)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	S.1311, S.1312, S.1313
D.62+D.632	Social benefits other than social transfers in kind and social transfers in kind - purchased market production	COFOG divisions COFOG groups <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314

D.62	Social benefits other than social transfers in kind <sup>(8)</sup>	COFOG divisions COFOG groups <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.632	Social transfers in kind - purchased market production <sup>(8)</sup>	COFOG divisions COFOG groups <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
P.2+D.29 +D.5+D.8	Intermediate consumption + Other taxes on production + Current taxes on income, wealth, etc.+ Adjustment for the change in pension entitlements	COFOG divisions COFOG groups <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
P.2	Intermediate consumption	COFOG divisions COFOG groups <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.29+D.5 +D.8	Other taxes on production + Current taxes on income, wealth, etc.+ Adjustment for the change in pension entitlements	COFOG divisions COFOG groups <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.7	Other current transfers <sup>(2)</sup>	COFOG divisions COFOG groups <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.7p_S.1311	of which, payable to subsector central government (S.1311) <sup>(2)(6)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	S.1312, S.1313, S.1314
D.7p_S.1312	of which, payable to subsector state government (S.1312) <sup>(2)(6)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	S.1311, S.1313, S.1314
D.7p_S.1313	of which, payable to subsector local government (S.1313) <sup>(2)(6)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	S.1311, S.1312, S.1314
D.7p_S.1314	of which, payable to subsector social security funds (S.1314) <sup>(2)(6)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	S.1311, S.1312, S.1313

D.9	Capital transfers <sup>(2)(5)</sup>	COFOG divisions COFOG groups <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
D.92p	of which, investment grants <sup>(2)(3)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	S.13
D.9p_S.1311	of which, payable to subsector central government (S.1311) <sup>(2)(6)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	S.1312, S.1313, S.1314
D.9p_S.1312	of which, payable to subsector state government (S.1312) <sup>(2)(6)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	S.1311, S.1313, S.1314
D.9p_S.1313	of which, payable to subsector local government (S.1313) <sup>(2)(6)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	S.1311, S.1312, S.1314
D.9p_S.1314	of which, payable to subsector social security funds (S.1314) <sup>(2)(6)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	S.1311, S.1312, S.1313
TE	Total expenditure	COFOG divisions COFOG groups <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
P.3	Final consumption expenditure	COFOG divisions COFOG groups <sup>(3)(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
P.31	Individual consumption expenditure <sup>(4)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314
P.32	Collective consumption expenditure <sup>(4)</sup>	COFOG divisions COFOG groups <sup>(7)</sup>	S.13, S.1311, S.1312, S.1313, S.1314

- (<sup>1</sup>) Breakdown of subsectors:
- S.13 General government
  - S.1311 Central government
  - S.1312 State government
  - S.1313 Local government
  - S.1314 Social security funds
- (<sup>2</sup>) Subsector data should be consolidated within each subsector but not between subsectors. Sector S.13 data equal the sum of subsector data, except for items D.4, D.7 and D.9 (and their sub-items) which should be consolidated between subsectors (with counterpart information).
- (<sup>3</sup>) On a voluntary basis for subsectors.
- (<sup>4</sup>) On a compulsory basis for the total of COFOG groups.
- (<sup>5</sup>) No amounts for D.995 are to be included under D.9p. D.995 is to be deducted from D.99r.
- (<sup>6</sup>) On a voluntary basis.
- (<sup>7</sup>) To be provided for reference year 2001 onwards.
- (<sup>8</sup>) Data for reference years before 2012 to be transmitted on a voluntary basis. Transmission is compulsory for reference years from 2012 onwards.

**Table 12– Tables by industry and by region (NUTS level 3)**

Code	List of variables	Breakdown <sup>(1)</sup>
B1.g	1. Gross value added at basic prices (current prices)	A*10
	2. Employment <sup>(2)</sup> (thousands of persons)	
ETO	- Total	A*10
EEM	- Employees	A*10
POP	3. Population (thousands of persons)	

<sup>(1)</sup> The following aggregated positions of NACE Rev 2 breakdown A\*10 may be used:

- (G, H, I and J) instead of (G, H and I) and (J);
- (K, L, M and N) instead of (K), (L) and (M and N)
- (O, P, Q, R, S, T and U) instead of (O, P and Q) and (R, S, T and U).

<sup>(2)</sup> Employment and employees: residents and non-residents employed by resident producer units (Domestic Concept, DC).

**Table 13– Households accounts by region (NUTS level 2)**

Allocation of primary income account of households (S.14)			
Code	Uses	Code	Resources
D.4	1. Property income	B.2n/B.3n	3. Operating surplus, net/mixed income, net
B.5n	2. Balance of primary income, net	D.1	4. Compensation of employees
		D.4	5. Property income
Secondary distribution of income account of households (S.14)			
Code	Uses	Code	Resources
D.5	6. Current taxes on income, wealth, etc.	B.5	10. Balance of primary income, net
D.61	7. Net social contributions	D.62	11. Social benefits other than social benefits in kind
D.7	8. Other current transfers	D.7	12. Other current transfers
B.6n	9. Disposable income, net		
Household final consumption expenditure (S.14)			
P.3	13. Household final consumption expenditure <sup>(1)</sup>		

<sup>(1)</sup> On a voluntary basis.

**Table 15 – Supply table at basic prices, including transformation into purchasers' prices (current prices and previous year's prices<sup>(1)</sup>)**

n=64, m=64

		Industries (NACE A*64) 1 2 3 4 ..... n	Σ (1)	Imports cif <sup>(3)</sup>	Total supply at basic prices	Trade and transport margins	Taxes less subsidies on products	Total supply at purchasers' prices
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	(1)	Output by product and by industry at basic prices		a) Intra EU cif <sup>(2)</sup>				
2				a1) from S.2I Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area (cif) <sup>(2)</sup>				
3				a2) from S.xx (S.21 - S.2I) Member States whose currency is not the euro and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area) (cif) <sup>(2)</sup>				
4				b) Extra EU cif <sup>(2)</sup>				
.				c) Total				
.								
.								
.								
.								
.								
.								
m								



Σ (1)		Total output by industry						
Adjust. Items:								
- Cif/fob adjustments on imports	(2)	-				-	-	
- Direct purchase abroad by residents		-				-	-	
(1) + (2)								
Total of which:								
- Market output	(3)					-	-	
- Output for own final use						-	-	
- Non-market output						-	-	

<sup>(1)</sup> Transmission of PYP data for reference years 2010-2014 on a voluntary basis. Compulsory transmission for reference years 2015 onwards.

<sup>(2)</sup> Imports should be broken down into:

a) S.21 Member States and institutions and bodies of the European Union, a1) S.2I Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area, a2) S.xx (S.21 - S.2I) Member States whose currency is not the euro and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area), and b) S.22 Non-member countries and international organisations non- resident in the European Union, taking into account that:

EMU and EU breakdowns should represent the actual composition at the end of each reference period ('evolving composition');

Member States whose currency is the euro have to provide all breakdowns as mentioned under a), a1), a2) and b); Member States whose currency is not the euro should provide the breakdowns as mentioned under a) and b), but the provision of the breakdowns mentioned under a1) and a2) is voluntary;

Data should be provided in CUP and PYP.

<sup>(3)</sup> The concept to apply to the data by products in supply and use tables and input-output tables is the domestic concept. Adjustments to the national concept (direct purchases abroad by residents) are included as row totals in part (2) of the table. Imports (cif) by products do not include direct purchases abroad by residents.

**Table 16– Use table at purchasers' prices\* (current prices and previous year's prices <sup>(1)</sup>)**

n=64, m=64

		Industries (NACE A*64) 1 2 3 ..... n	$\Sigma$ (1)	Final uses a) b) c) d) e) f) g) h) i) j) k) l)	$\Sigma$ (3)	$\Sigma$ (1) + $\Sigma$ (3)
		(1)	(2)	(3)	(4)	(5)
Products (CPA)	1	Intermediate consumption at purchasers' prices by product and by industry		Final uses at purchasers' prices <sup>(5)</sup> : Final consumption expenditure: a) by households b) by NPISH c) by general government d) total Gross capital formation: e) gross fixed capital formation f) changes in inventories <sup>(2)</sup> g) changes in valuables <sup>(2)</sup> h) changes in inventories and valuables i) total Exports fob <sup>(3)</sup> : j) intra EU j1) - to S.2I Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area <sup>(3)</sup> j2) - to S.xx (S.21 - S.2I) Member States whose currency is not the euro and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area) <sup>(3)</sup> k) extra EU <sup>(3)</sup> l) total		
	2					
	3					
	.					
	.					
	.					
	m					

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

Supplementary voluntary data:				
- Gross fixed capital formation	(8)(2)			-
- Gross fixed capital stock				-
- Hours worked (in thousands)				-

\* The five additional tables mentioned below are required on a five-yearly basis (for reference years ending in 0 or 5). Transmission of these five additional tables at current prices is compulsory and voluntary in previous year's prices.

The five tables are:

- use table at basic prices (made of row-blocks (1) – (7));
- use table for domestic output at basic prices (made of row-blocks (1) and (2));
- use table for imports at basic prices (made of row-blocks (1) and (2));
- table of trade and transport margins (made of row-blocks (1) and (2));
- table of taxes less subsidies on products (made of row-blocks (1) and (2)).

- (<sup>1</sup>) Transmission of PYP data for reference years 2010-2014 on a voluntary basis. Compulsory transmission for reference years 2015 onwards.
- (<sup>2</sup>) On a voluntary basis.
- (<sup>3</sup>) Exports should be broken down into:
- j) S.21 Member States and institutions and bodies of the European Union, j1) S.2I Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area, j2) S.xx (S.21 - S.2I) Member States whose currency is not the euro and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area), and k) S.22 Non-member countries and international organisations non-resident in the European Union, taking into account that:
- EMU and EU breakdowns should represent the actual composition at the end of each reference period ('evolving composition');
  - Member States whose currency is the euro have to provide all breakdowns as mentioned under j), j1), j2) and k); Member States whose currency is not the euro should provide the breakdowns as mentioned under j) and k), but the provision of the breakdowns mentioned under j1) and j2) is voluntary;
  - data should be provided in CUP and PYP.
- (<sup>4</sup>) Data in current prices on a compulsory basis, data in previous year's prices on a voluntary basis.
- (<sup>5</sup>) The concept to apply to the data by products in supply and use tables and input-output tables is the domestic concept. Adjustments to the national concept (direct purchases abroad by residents and purchases on the domestic territory by non-residents) are included as row totals in part (3) of the table. Final consumption expenditure by households by products does not include direct purchases abroad by residents. Final consumption expenditure by households by products includes purchases on the domestic territory by non-residents. Exports (fob) by products do not include purchases on the domestic territory by non-residents.

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

(current prices <sup>(4)</sup>)  
n=64

		Products 1 2 3 .....n	Σ (1)	Final uses a) b) c) d) e) f) g) h) i) j) k) l)	Σ (3)	Σ (1) + Σ (3)
		(1)	(2)	(3)	(4)	(5)
Products	1	Intermediate consumption at basic prices (product by product)		Final uses at basic prices <sup>(3)</sup> : Final consumption expenditure: a) by households b) by NPISH c) by general government d) total Gross capital formation: e) gross fixed capital formation f) changes in inventories <sup>(1)</sup> g) changes in valuables <sup>(1)</sup> h) changes in inventories and valuables i) total Exports <sup>(2)</sup> : j) intra EU j1) - to S.2I Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area <sup>(2)</sup> j2) - to S.xx (S.21 - S.2I) Member States whose currency is not the euro and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area) k) extra EU <sup>(2)</sup> l) total		
	2					
	3					
	·					
	·					
	·					
	n					

Σ (1)	(2)	Total intermediate consumption at basic prices by product		Final use by type at basic prices		Total use at basic prices	
Use of imported products		Total intermediate consumption of imported products by product, cif		Final use of imported products, cif		Total imports	
Taxes less subsidies on products	(3)	Taxes less subsidies on products by product		Taxes less subsidies on products by type of final use		Total taxes less subsidies on products	
Σ (1) + (3)	(4)	Total intermediate consumption at purchasers' prices by product		Total final uses by type at purchasers' prices		Total use at purchasers' prices	
- Compensation of employees Wages and salaries	(5)			-	-	-	
- Other taxes less subsidies on production				-	-	-	
- Consumption of fixed capital				-	-	-	
- Operating surplus, net				-	-	-	
- Operating surplus, gross Mixed income, gross <sup>(1)</sup>				-	-	-	
Gross value added at basic prices	(6)			-	-	-	
Total output at basic prices	(7)			-	-	-	
Imports intra EU cif <sup>(2)</sup>	(8)						
- imports from S.2I Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area (cif) <sup>(2)</sup>					-	-	-
- imports from S.xx (S.21 - S.2I) Member States whose currency is not the euro and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area) (cif) <sup>(2)</sup>					-	-	-
Imports extra EU cif <sup>(2)</sup>					-	-	-

Σ (8)	(9)	Imports cif by product	
Total supply at basic prices	(10)	Supply at basic prices by product	

- \* Industry by industry provided that industry by industry is a good approximation of product by product.
- \*\* Transmission of the two additional tables mentioned below is compulsory in current prices:
- symmetric input-output table for domestic output at basic prices (made of row-block (1), row-block (2), row "use of imported products", row-blocks (3) and (4))
  - symmetric input-output table for imports at basic prices (made of row-blocks (1) and (2))
- \*\*\* Only for the subtable for domestic output.
- (<sup>1</sup>) On a voluntary basis.
- (<sup>2</sup>) Imports and exports should be broken down into:
- j) S.21 Member States and institutions and bodies of the European Union, j1) S.2I Member States whose currency is the euro, the European Central Bank and other institutions and bodies of the euro area, j2) S.xx (S.21 - S.2I) Member States whose currency is not the euro and institutions and bodies of the European Union (except the European Central Bank and other institutions and bodies of the euro area), and k) S.22 Non-member countries and international organisations non-resident in the European Union, taking into account: EMU and EU breakdowns should represent the actual composition at the end of each reference period ('evolving composition'); Member States whose currency is the euro have to provide all breakdowns as mentioned under j), j1), j2) and k); Member States whose currency is not the euro should provide the breakdowns as mentioned under j) and k), but the provision of the breakdowns mentioned under j1) and j2) is voluntary; data should be provided in CUP.
- (<sup>3</sup>) The concept to apply to the data by products in supply and use tables and input-output tables is the domestic concept. Adjustments to the national concept (direct purchases abroad by residents and purchases on the domestic territory by non-residents) are included as row totals. Final consumption expenditure by households by products does not include direct purchases abroad by residents. Final consumption expenditure by households by products includes purchases on the domestic territory by non-residents. Exports (fob) by products do not include purchases on the domestic territory by non-residents.
- (<sup>4</sup>) Transmission of all symmetric input-output tables in previous year's prices is voluntary.



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

Code	List of variables	Breakdown Industries <sup>(1)</sup>	Current replacement costs	Previous year's replacement costs
AN.11g	1. Fixed assets, gross		x	x
AN.111g	2. Dwellings, gross	A*21/A*38/A*64	x	x
AN.112g	3. Other buildings and structures, gross	A*21/A*38/A*64	x	x
AN.113g+AN.114g	4. Machinery and equipment, gross + weapon systems, gross	A*21/A*38/A*64	x	x
AN.1131g	5. Transport equipment, gross	A*21/A*38/A*64	x	x
AN.1132g	6. ICT equipment, gross		x	x
AN.11321g	7. Computer hardware, gross		x	x
AN.11322g	8. Telecommunications equipment, gross		x	x
AN.1139g+AN.114g	9. Other machinery and equipment, gross + weapon systems, gross		x	x
AN.115g	10. Cultivated biological resources, gross	A*21/A*38/A*64	x	x
AN.117g	11. Intellectual property products, gross		x	x
AN.1173g	12. Computer software and databases, gross		x	x
AN.11n	13. Fixed assets, net		x	x
AN.111n	14. Dwellings, net	A*21/A*38/A*64	x	x
AN.112n	15. Other buildings and structures, net	A*21/A*38/A*64	x	x

AN.113n+AN.114n	16. Machinery and equipment, net + weapon systems, net	A*21/A*38/A*64	x	x
AN.1131n	17. Transport equipment, net	A*21/A*38/A*64	x	x
AN.1132n	18. ICT equipment, net		x	x
AN.11321n	19. Computer hardware, net		x	x
AN.11322n	20. Telecommunications equipment, net		x	x
AN.1139n+AN.114n	21. Other machinery and equipment, net + weapon systems, net		x	x
AN.115n	22. Cultivated biological resources, net	A*21/A*38/A*64	x	x
AN.117n	23. Intellectual property products, net		x	x
AN.1173n	24. Computer software and databases, net		x	x

(<sup>1</sup>) A\*21 compulsory  
A\*38/A\*64: on a voluntary basis  
If no breakdown is indicated, that means total economy.

**Table 22– Cross classification of gross fixed capital formation (GFCF)  
by industry and by asset (transactions)**

Code	List of variables	Breakdown Industries <sup>(1)</sup>	Current prices	Previous year's prices and chain-linked volumes <sup>(3)</sup>
P.51g_AN.11	1. GFCF in fixed assets		x	x
P.51g_AN.111	2. GFCF in dwellings	A*21/A*38/A*64	x	x
P.51g_AN.112	3. GFCF in other buildings and structures	A*21/A*38/A*64	x	x
P.51g_AN.113+AN.114	4. GFCF in machinery and equipment + weapon systems	A*21/A*38/A*64	x	x
P.51g_AN.1131	5. GFCF in transport equipment	A*21/A*38/A*64	x	x
P.51g_AN.1132	6. GFCF in ICT equipment <sup>(2)</sup>		x	x
P.51g_AN.11321	7. GFCF in computer hardware <sup>(2)</sup>		x	x
P.51g_AN.11322	8. GFCF in telecommunications equipment <sup>(2)</sup>		x	x
P.51g_AN.1139+AN.114	9. GFCF in other machinery and equipment + weapon systems <sup>(2)</sup>		x	x
P.51g_AN.115	10. GFCF in cultivated biological resources	A*21/A*38/A*64	x	x
P.51g_AN.117	11. GFCF in intellectual property products		x	x
P.51g_AN.1173	12. GFCF in computer software and databases <sup>(2)</sup>		x	x

<sup>(1)</sup> A\*21 compulsory

A\*38/A\*64: on a voluntary basis

If no breakdown is indicated, that means total economy.

<sup>(2)</sup> On a voluntary basis for reference years before 2000. For reference years 2000 onwards on a compulsory basis.

<sup>(3)</sup> Data in previous year's prices not to be provided for reference year 1995.

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

Code	List of variables	Breakdown Sectors
AN.1	1. Produced non-financial assets <sup>(3)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.11+AN.12	2. Fixed assets + Inventories <sup>(1)</sup>	S.1, S.11 <sup>(4)</sup> , S.12 <sup>(4)</sup> , S.13 <sup>(4)</sup> , S.14 + S.15 <sup>(4)</sup>
AN.11	3. Fixed assets <sup>(2)</sup>	S.1, S.11 <sup>(4)</sup> , S.12 <sup>(4)</sup> , S.13 <sup>(4)</sup> , S.14 + S.15 <sup>(4)</sup>
AN.111	4. Dwellings	S.1, S.11, S.12, S.13, S.14 + S.15
AN.112	5. Other buildings and structures <sup>(2)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1121	6. Buildings other than dwellings <sup>(1)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1122	7. Other structures <sup>(1)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.113+AN.114	8. Machinery and equipment + Weapons systems <sup>(2)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.115	9. Cultivated biological resources <sup>(2)</sup>	S.1, S.11 <sup>(4)</sup> , S.12 <sup>(4)</sup> , S.13 <sup>(4)</sup> , S.14 + S.15 <sup>(4)</sup>
AN.117	10. Intellectual property products <sup>(2)</sup>	S.1, S.11 <sup>(4)</sup> , S.12 <sup>(4)</sup> , S.13 <sup>(4)</sup> , S.14 + S.15 <sup>(4)</sup>
AN.1171	11. Research and development <sup>(3)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1172	12. Mineral exploration and evaluation <sup>(3)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1173	13. Computer software and databases <sup>(3)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1174	14. Entertainment, literary or artistic originals <sup>(3)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.1179	15. Other intellectual property products <sup>(3)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.12	16. Inventories <sup>(1)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.13	17. Valuables <sup>(3)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.2	18. Non-produced non-financial assets <sup>(3)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15

AN.21	19. Natural resources <sup>(3)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.211	20. Land	S.1 <sup>(3)</sup> , S.11 <sup>(3)</sup> , S.12 <sup>(3)</sup> , S.13 <sup>(3)</sup> , S.14 + S.15 <sup>(4)</sup>
AN.212	21. Mineral and energy reserves <sup>(3)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.213 + AN.214	22. Non-cultivated biological resources and water resources <sup>(3)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.215	23. Other natural resources <sup>(3)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.22	24. Contracts, leases and licences <sup>(3)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15
AN.23	25. Purchases less sales of goodwill and marketing assets <sup>(3)</sup>	S.1, S.11, S.12, S.13, S.14 + S.15

Unit: current prices

- (<sup>1</sup>) Data for reference years before 2012 to be transmitted on a voluntary basis. Transmission for reference years from 2012 onwards is compulsory.
- (<sup>2</sup>) Data for reference years before 2000 to be transmitted on a voluntary basis. Data for reference years 2000 –2011 on a compulsory basis only for total economy. Transmission is compulsory for total economy and for institutional sectors for reference years from 2012 onwards.
- (<sup>3</sup>) On a voluntary basis.
- (<sup>4</sup>) First transmission in 2017.

**Table 27 <sup>(1)</sup> – Quarterly financial accounts of general government**

Code	Transaction / Balance	Assets / liabilities	Sectors and subsectors <sup>(2)(3)</sup>
F	Financial transactions	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.1	Monetary gold and special drawing rights (SDRs)	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.2	Currency and deposits	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.21	Currency	Liabilities	S.1311
F.3	Debt securities	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.31	Short-term securities	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.32	Long-term securities	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.4	Loans	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.41	Short-term loans	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.42	Long-term loans	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.5	Equity and investment fund shares	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.51	Equity	Assets	S.13
F.52	Investment fund shares / units	Assets	S.13
F.6	Insurance, pensions and standardised guarantees	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.61	Non-life insurance technical reserves	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314

F.63+F.64+F.65	Pension entitlements, claims of pension funds on pension managers and entitlements to non-pension benefits	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.66	Provisions for calls under standardised guarantees	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.7	Financial derivatives and employee stock options	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
F.8	Other accounts receivable / payable	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
LE	Balance	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.1	Monetary gold and special drawing rights (SDRs)	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.2	Currency and deposits	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.21	Currency	Liabilities	S.1311
AF.3	Debt securities	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.31	Short-term securities	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.32	Long-term securities	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.4	Loans	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.41	Short-term loans	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.42	Long-term loans	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.5	Equity and investment fund shares	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.51	Equity	Assets	S.13
AF.52	Investment fund shares / units	Assets	S.13
AF.6	Insurance, pension and standardised guarantees	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.61	Non-life insurance technical reserves	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.63+AF.64+AF.65	Pension entitlements, claims of pension funds on pension managers and entitlements to non-pension benefits	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314

AF.66	Provisions for calls under standardised guarantees	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.7	Financial derivatives and employee stock options	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
AF.8	Other accounts receivable / payable	Assets / liabilities	S.13, S.1311, S.1312, S.1313, S.1314
	Counterpart information <sup>(4)</sup> / Transactions		
F.31	Short-term securities	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12, S.128+S.129, S.2
F.32	Long-term securities	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12, S.128+S.129, S.2
F.41	Short-term loans	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12 <sup>(5)</sup> , S.128+S.129, S.14+S.15, S.2 <sup>(5)</sup>
F.41	Short-term loans	Liabilities	S.1311 and S.1314 vis-à-vis: S.11 <sup>(5)</sup> , S.12 <sup>(5)</sup> , S.128+S.129, S.2 <sup>(5)</sup>
F.42	Long-term loans	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12 <sup>(4)</sup> , S.128+S.129, S.14+S.15, S.2 <sup>(4)</sup>
F.42	Long-term loans	Liabilities	S.1311 and S.1314 vis-à-vis: S.11 <sup>(5)</sup> , S.12 <sup>(5)</sup> , S.128+S.129, S.2 <sup>(5)</sup>
F.5	Equity and investment fund shares	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12, S.128+S.129, S.2



	Counterpart information <sup>(4)</sup> / Balance		
AF.31	Short-term securities	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12, S.128+S.129, S.2
AF.32	Long-term securities	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12, S.128+S.129, S.2
AF.41	Short-term loans	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12 <sup>(5)</sup> , S.128 +S.129, S.14+S.15, S.2 <sup>(5)</sup>
AF.41	Short-term loans	Liabilities	S.1311 and S.1314 vis-à-vis: S.11 <sup>(5)</sup> , S.12 <sup>(5)</sup> , S.128 +S.129, S.2 <sup>(5)</sup>
AF.42	Long-term loans	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12 <sup>(5)</sup> , S.128 +S.129, S.14+S.15, S.2 <sup>(5)</sup>
AF.42	Long-term loans	Liabilities	S.1311 and S.1314 vis-à-vis: S.11 <sup>(5)</sup> , S.12 <sup>(5)</sup> , S.128 +S.129, S.2 <sup>(5)</sup>
AF.5	Equity and investment fund shares	Assets	S.1311 and S.1314 vis-à-vis: S.11, S.12, S.128+S.129, S.2

<sup>(1)</sup> Member States shall provide the Commission (Eurostat) with a description of the sources and methods used to compile the data, when they first start to transmit table 27. Member States shall inform the Commission (Eurostat) of any changes to this initial description when they communicate the revised data.

<sup>(2)</sup> General government subsectors breakdown:

- S.13 General government
- S.1311 Central government
- S.1312 State government
- S.1313 Local government
- S.1314 Social security funds

<sup>(3)</sup> Consolidation:

- S.13 Consolidated and non-consolidated
- other subsectors: consolidated

<sup>(4)</sup> Counterpart information – counterpart sectors and subsectors:

- S.11 Non-financial corporations
- S.12 Financial corporations
- S.128+S.129 Insurance corporations and pension funds
- S.14+S.15 Households and non-profit institutions serving households
- S.2 Rest of the world

<sup>(5)</sup> On a voluntary basis.

**Table 28– Quarterly government debt (Maastricht debt) for general government**

Code	Liabilities <sup>(1)</sup>	Sectors and subsectors <sup>(2)(3)</sup>
GD	Total	S.13, S.1311, S.1312, S.1313, S.1314
AF.2	Currency and deposits	S.13, S.1311, S.1312, S.1313, S.1314
AF.21	Currency	S.13, S.1311, S.1312, S.1313, S.1314
AF.22 +AF.29	Deposits	S.13, S.1311, S.1312, S.1313, S.1314
AF.3	Debt securities	S.13, S.1311, S.1312, S.1313, S.1314
AF.31	Short-term	S.13, S.1311, S.1312, S.1313, S.1314
AF.32	Long-term	S.13, S.1311, S.1312, S.1313, S.1314
AF.4	Loans	S.13, S.1311, S.1312, S.1313, S.1314
AF.41	Short-term	S.13, S.1311, S.1312, S.1313, S.1314
AF.42	Long-term	S.13, S.1311, S.1312, S.1313, S.1314

<sup>(1)</sup> Level at face value outstanding at end of quarter.

<sup>(2)</sup> General government subsectors breakdown:

- S.13 General government
- S.1311 Central government
- S.1312 State government
- S.1313 Local government
- S.1314 Social security funds

<sup>(3)</sup> Subsector data should be consolidated within each subsector but not between subsectors.

**Table 29: Accrued-to-date pension entitlements in social insurance** <sup>(7) (8)</sup>

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

Changes in pension entitlements due to transactions														
Σ 2.1 to 2.4 – 2.5	XD61p	2	Increase in pension entitlements due to social contributions											
	XD6111	2.1	Employer actual social contributions											
	XD6121	2.2	Employer imputed social contributions											
	XD6131	2.3	Household actual social contributions											
	XD6141	2.4	Household social contribution supplements <sup>(5)</sup>											
	XD61SC	2.5	Less: Pension scheme service charges											

	XD619	3	Other (actuarial) change of pension entitlements in social security pension schemes									
	XD62p	4	Reduction in pension entitlements due to payment of pension benefits									
2 + 3 - 4	XD8	5	Changes in pension entitlements due to social contributions and pension benefits									
	XD81	6	Transfers of pension entitlements between schemes									
	XD82	7	Change in entitlements due to negotiated changes in scheme structure									

Changes in pension entitlements due to other flows													
	XK7	8	Changes in entitlements due to revaluations <sup>(6)</sup>										
	XK5	9	Changes in entitlements due to other changes in volume <sup>(6)</sup>										
Closing balance sheet													
1+ Σ 5 to 9	XAF63L E	10	Pension entitlements										
Related indicators													
	XP1	11	Output										

- (<sup>1</sup>) Such other non-defined contribution schemes, often described as hybrid schemes, have both a defined benefit and a defined contribution element.
- (<sup>2</sup>) Schemes organised by general government for its current and former employees.
- (<sup>3</sup>) These are non-autonomous defined benefit schemes whose pension entitlements are recorded in the core national accounts.
- (<sup>4</sup>) Counterpart data for non-resident households will only be shown separately when pension relationships with the rest of the world are significant.
- (<sup>5</sup>) These supplements represent the return on members' claims on pension schemes, both through investment income on defined contribution schemes' assets and for defined benefit schemes through the unwinding of the discount rate applied.
- (<sup>6</sup>) A more detailed split of these positions has to be provided for columns G and H based on the model calculations carried out for these schemes. The cells shown as ■ are not applicable; the cells in ▒ will contain data which is not in the core national accounts.
- (<sup>7</sup>) The data for columns G and H should comprise three datasets based on the actuarial calculations carried out for those pension schemes. The datasets should reflect the outcomes of a sensitivity analysis with respect to the most important parameters of the calculations, as agreed by statisticians on the one hand and experts in ageing populations working under the auspices of the Economic Policy Committee on the other. The parameters to be used shall be clarified in accordance with Article 2(3) of this Regulation.
- (<sup>8</sup>) Data for reference year 2012 are to be transmitted on a voluntary basis. Transmission of data for reference years 2015 onwards is compulsory.
-