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From:	General Secretariat of the Council
To:	Permanent Representatives Committee
No. Cion doc.:	ST7169/17
No. prev. doc.:	WK14403/18
Subject:	Proposal for a Regulation of the European Parliament and of the Council on European business statistics amending regulation (EC) No 184/2005 and repealing 10 legal acts in the field of business statistics (FRIBS) - Mandate for negotiation with the European Parliament

1. On 6 March 2017, the Commission submitted to the Council and the European Parliament a Proposal for a Regulation of the European Parliament and of the Council on European business statistics amending Regulation (EC) No 184/2005 and repealing 10 legal acts in the field of business statistics (FRIBS).¹
2. The proposed Regulation establishes a common legal framework for:
 - (a) the development, production and dissemination of European statistics related to the structure, the economic activities and the performance of businesses, as well as on the international transactions and research and development activities of the Union economy (European business statistics);
 - (b) the European network of national statistical business registers and the EuroGroups Register.

¹ 7169/17

This Regulation, which is part of the REFIT programme, establishes a common legal framework for business statistics. In doing so, it amends Regulation (EC) 184/2005 and repeals 10 legal acts in the field of business statistics.

3. The European Central Bank delivered its opinion on 2 January 2018².
4. The European Parliament adopted its report at Committee on 21 March 2018 and confirmed its decision to enter into inter-institutional negotiations during the Plenary on 19 April 2018.
5. The Working Party on statistics discussed the proposal during twelve CWPS meetings since September 2017.
6. The outcome of the discussions was reflected in the Presidency's last compromise text (WK14403/18) which was discussed during the Working Party on statistics on 5 December 2018. During this meeting, the proposal, with amendments incorporated in the proposal annexed to this note, was agreed by a vast majority of Member States.
7. The Committee is invited to provide the Presidency with a mandate containing the Council's offer, as reflected in annex to this note, in order to start the negotiations with the European Parliament.

² 5467/18

2017/0048 (COD)

Proposal for a

REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

on European business statistics ~~amending Regulation (EC) No 184/2005 and~~ repealing 10 legal acts
in the field of business statistics

(Text with EEA relevance)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to the proposal of the European Commission,

Having regard to the opinion of the European Central Bank,

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

Acting in accordance with the ordinary legislative procedure,

Whereas:

- (1) The development, production and dissemination of statistical information on the economic activity of the Member States' businesses has so far been based on a number of individual legal acts. Those legal acts cover the short term and structural business statistics, statistics on production, international (intra-Union and extra-Union) trade in goods and services, foreign affiliates, research and development, innovation and ICT usage and e-commerce. Moreover, a common framework for business registers for statistical purposes in the Union was established by Regulation (EC) No 177/2008 of the European Parliament and of the Council³.

³ Regulation (EC) No 177/2008 of the European Parliament and of the Council of 20 February 2008 establishing a common framework for business registers for statistical purposes and repealing Council Regulation (EEC) No 2186/93 (OJ L 61, 5.3.2008, p. 6).

- (2) This structure based on individual legal acts does not provide the necessary consistency across the individual statistical domains, nor does it promote an integrated approach towards the development, production and dissemination of business statistics. **For the purpose of this Regulation, European business statistics should also cover research and development statistics in the higher education, government and private non-profit sectors.** A common legal framework should be established to ensure consistency across European business statistics and facilitate the integration of the corresponding statistical processes.
- (3) Better integrated statistical processes based on common methodological principles, definitions and quality criteria should lead to harmonised statistics on the structure, the economic activities, the transactions and the performance of the business sector in the Union which meet the level of relevance and detail required to fulfil the users' needs.
- (4) International guidance, such as the Frascati **M**anual regarding R&D statistics and the Oslo **M**anual concerning Innovation data and international agreements adopted by the United Nations, OECD, the International Monetary fund and other international and supranational organisations, are of relevance for European business statistics. Such guidance should, to the extent possible, be followed in the development, production and dissemination of Union statistics and by the European ~~network~~ **framework** of statistical business registers, in order to ensure that the Union statistics are comparable with those compiled by the Union's main international partners. However, Union standards, agreements and guidelines should consistently be applied when collecting European business statistics for the topics "Research & Development inputs" and "Innovation".
- (5) The administrative burden on small and medium sized enterprises should be as limited as possible taking into account to the extent possible other data sources than surveys. For the purpose of alleviating the burden on enterprises it should be possible to establish different data requirements depending on the size and importance of the business economies of Member States.

- (6) The European Statistical System (ESS) Vision 2020 stated that data should be used across statistical domains for better analysing emerging phenomena (e.g. globalization) and for better serving Union policies of high impact. The data output should be based on efficient and robust statistical processes of the ESS. The broader scope of the common legal framework for business statistics should enable the integration of interdependent production processes drawing upon multiple sources.
- (7) The Programme for the Modernization of European Enterprise and Trade Statistics (MEETS) adopted under Decision 1297/2008/EC of the European Parliament and of the Council⁴, which ran from 2009 to 2013 aimed at helping business and trade related statistics to adapt to new data needs and adjust the system for the production of business statistics. The conclusions and recommendations resulting from this programme regarding the priorities and new sets of indicators, the streamlining of the framework for business-related statistics, the more efficient production of enterprise and trade statistics and the modernisation of Intrastat should be translated into legally binding provisions.
- (8) There is a need for a more flexible approach within the framework of European business statistics to allow adaptations to methodological developments and a timely response to emerging and duly justified data user needs resulting from the changing economic environment and the increasing globalisation and complexity of the business landscape. Such future adaptations should be supported by adequate cost-benefit analysis and resulting new data requirements should not impose a significant additional burden or cost on the Member States or on the respondents.
- (9) The role of national statistical business registers and the EuroGroups register should be enhanced as basic infrastructure for the collection and compilation of European business statistics. National statistical business registers should be used as **the main** source of information for statistical analysis of the business population and its demography, for the definition of the survey population and for establishing the link to administrative data sources.

⁴ Decision No 1297/2008/EC of the European Parliament and of the Council of 16 December 2008 on a Programme for the Modernisation of European Enterprise and Trade Statistics (MEETS), (OJ L 340, 19.12.2008, p. 76).

- (10) To ensure the role of the national statistical business registers and the EuroGroups register, a single **unique** identifier for all relevant units should be defined and implemented.
- (11) The proper delineation of enterprise groups in the EuroGroups register with timely and reliable data should be achieved by the use of harmonised criteria and regular updating of the information on links of control between the legal units being part of the enterprise groups.
- (12) In order to improve the efficiency of the statistical production processes of the ESS and to reduce the statistical burden on respondents, **N**ational **S**tatistical **A**uthorities should have the right to access and use, promptly and free of charge, all national administrative records and to integrate these administrative records with statistics, to the extent necessary for the development, production and dissemination of European business statistics, in accordance with the provisions laid down in Article 17 a of Regulation (EC) No 223/2009 of the European Parliament and of the Council⁵.
- (13) Regulation (EC) No 223/2009 provides a reference framework for European statistics. In particular, it requires compliance with the principles of professional independence, impartiality, objectivity, reliability, statistical confidentiality and cost effectiveness.
- (14) The exchange and access to micro-data by the **N**ational **S**tatistical **A**uthorities producing business statistics and maintaining the European ~~network~~ **framework** of statistical business registers should be introduced, for the development, production and dissemination of national or European business statistics or for increasing the quality of European business statistics. The exchange of micro-data should therefore be limited to duly justified cases.

⁵ Regulation (EC) No 223/2009 of the European Parliament and of the Council of 11 March 2009 on European statistics and repealing Regulation (EC, Euratom) No 1101/2008 of the European Parliament and of the Council on the transmission of data subject to statistical confidentiality to the Statistical Office of the European Communities, Council Regulation (EC) No 322/97 on Community Statistics, and Council Decision 89/382/EEC, Euratom establishing a Committee on the Statistical Programmes of the European Communities (OJ L 87, 31.3.2009, p. 164)

- (15) The creation of an additional data source based on the exchange of micro-data on intra-Union exports of goods, together with the possibility to use innovative methodologies increases the flexibility for the Member States in their compilation of intra-Union trade in goods statistics, thereby enabling the Member States to reduce the response burden of businesses. The purpose of the exchange shall be the efficient development, production and dissemination of European international trade in goods statistics or improvement of their quality.
- (16) The negotiation, implementation and review of trade and investment agreements between the Union and third countries or multilaterally requires that the necessary statistical information on Member States' trade flows with non-member countries should be made available to the Commission.
- (17) A close link should be maintained between the system for collecting statistical information and the fiscal formalities related to the value added tax which exist in the context of trade in goods between Member States. This link makes it possible, in particular, for the purpose of intra-Union trade in goods statistics, to identify exporters and importers and to check the quality of the information collected.
- (18) Cross-border movements of goods, in particular from or to non-member countries, are subject to customs supervision as provided for under Regulation (EU) No 952/2013 of the European Parliament and of the Council⁶. Customs authorities keep or have access to information or records pertaining to such movements. The information or records, which are related to or based on customs declarations, should be used for the production of statistics on Union trade in goods.
- (19) In order to produce statistics on international trade in goods and to improve the quality of those statistics, the National Statistical Authorities in the Member States should be able to exchange data on imports and exports of goods which involve the customs authorities of more than one Member State. **To ensure harmonised compilation of the statistics, the exchange of these micro data between the National Statistical Authorities should be mandatory.**

⁶ Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1)

(19a) To safeguard the quality and comparability of European Business Statistics or National Accounts in line with the concepts and methodology of Regulation (EU) No 549/2013 the exchange of confidential data should be allowed between the National Statistical Authorities of Member States concerned, the respective national central banks, the European Central Bank and the Commission (Eurostat) for statistical purposes only.

(20) In order to carry out its tasks deriving from the Treaties, especially tasks related to the functioning of the internal market, the Commission should have full, up-to-date and reliable information on the production of goods and services in the Union and on international trade flows. The enterprises also need such information in order to monitor their markets and their international dimension.

(21) There is a need to provide business statistics structured by sector of activity, in order to measure the productivity of businesses in the Union. In particular, there is an increasing demand of statistics on the services sector, which is the most dynamic sector of modern economies, especially in terms of that sector's potential for growth and employment creation and taking into account the relations with the manufacturing sector. Statistics on trade in services are essential for monitoring the functioning of the internal market for services and assessing the impact of barriers on trade in services.

(21a) Regulation (EC) 223/2009 on European statistics constitutes the reference framework for this Regulation, including as regards the protection of confidential data. However, the very detailed level of information in the field of international trade in goods statistics requires specific rules with regard to confidentiality. An importer or exporter needs to submit a request to the National Statistical Authority that statistical results allowing the indirect identification of the said importer or exporter are not disclosed. The request should be considered justified by the National Statistical Authority where the statistical results allow to identify indirectly the said importer or exporter. Otherwise, the National Statistical Authority may disseminate the statistical results in a form that may make it possible to identify indirectly the said importer or exporter.

- (22) The monitoring of the progress towards the goals set by the Europe 2020 strategy at Member State and Union level requires harmonised statistics for the Union economy regarding research and development, innovation, the information society covering both market and non-market activities and on the business landscape as a whole, in particular on business demography and employment related to market activities. Such information allows decision makers to take informed policy decisions in order to develop an economy based on knowledge and innovation, to improve access to the single market for small and medium sized enterprises, develop entrepreneurship and improve competitiveness.
- ~~(23) The coordination of economic policies within the Union and the euro area and the provision of information to economic agents within the single market requires comparable data on labour market developments including statistics on labour costs, earnings and on the number of occupied and vacant posts. In addition, lifelong learning is a key element in developing and promoting a skilled, trained and adapted workforce, and particular attention should be given to vocational training in enterprises as a crucial contributor to lifelong learning. Such data are mainly collected from businesses and should in the future be legislated and better integrated with other business statistics. Data on the level and composition of labour costs and on the structure and distribution of earnings are needed to assess medium term developments of Union economies. Data on labour cost developments and job vacancies are needed for the short term monitoring of Union economies, including for monetary policy purposes. Data on enterprises' investment in continuing vocational training, the characteristics and volume of such training as well as information on enterprises' strategies for vocational training are needed to monitor the implementation of the Union's strategy for enhanced cooperation in vocational education and training.~~
- (24) Statistics on innovation, research and development activities are needed for the development and monitoring of policies that aim to strengthen the competitiveness of Member States and increase their medium and long term potential for smart growth and employment. An expanding digital economy and the increased use of information and communication technologies are also among the important drivers of competitiveness and growth in the Union, and statistical data are needed to support the related strategies and policies.

- (25) Business statistics are also needed for the compilation of national and regional accounts according to Regulation (EU) No 549/2013 of the European Parliament and of the Council⁷.
- (26) ~~Statistics on international trade in services as required for the compilation of the balance of payments of the Union and of the euro area, are defined by the Commission (Eurostat) and the European Central Bank in close co-operation,~~
- (27) Reliable and timely statistics are necessary in order to report on the economic development in each Member State within the framework of the economic policy of the Union. The European Central Bank needs rapid short term statistics in order to assess economic development in the Member States in the context of the Single Monetary Policy.
- (28) While maintaining the principle of providing business statistics on the entire economy, the data requirements should take into account to the extent possible, simplifying measures for alleviating the burden on business economies of Member States which are relatively small, in accordance with the principle of proportionality.
- (29) International standards, such as the Statistical Data and Metadata Exchange (SDMX) initiative, and statistical or technical standards elaborated within the ESS, such as metadata and validation standards should be used to the extent relevant also for European business statistics. The European Statistical System Committee (ESSC) has endorsed an ESS Standard for Quality Reports, in accordance with Article 12 of Regulation (EC) No 223/2009. These standards should contribute to the harmonisation of quality assurance and reporting under this Regulation.

⁷ Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union (OJ L 174, 26.6.2013, p. 1).

(30) In order to take account of economic and technical developments, the power to adopt acts in accordance with Article 290 of the Treaty should be delegated to the Commission in respect of the detailed topics set out in Annexes I ~~and H~~ as well as the coverage rate for intra-Union exports of goods. The Commission should also have the power to **amend and** supplement the ~~detailed topics with subjects and characteristics for the dynamic business statistics on ICT, Innovation and Global value chains and exact~~ information to be provided by tax authorities and custom authorities **according to Annexes IIIb (NEW) and IIIc (NEW)**. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement on Better Law-Making of 13 April 2016⁸. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and Council receive all documents at the same time as Member States' experts, and their experts have systematic access to meetings of Commission expert groups dealing with the preparation of delegated acts.

(31) In order to ensure uniform conditions for the technical implementation of certain elements of requirements including for **statistical** business registers, the format, security and confidentiality measures and the procedure for the exchange of confidential data for the purpose of the European ~~network~~ **framework** of statistical business registers, the data and metadata transmission, data quality and metadata reports and derogations implementing powers should be conferred on the Commission. With the same purpose additional implementing powers should be conferred on the Commission with regards to the modalities of and the format, security and confidentiality measures and the procedure for the exchange of confidential data for the purpose of the intra-Union trade in goods statistics, the specifications of the relevant metadata, the timetable, the modalities of the collection and compilation of the statistical information on intra-Union exports of goods provided to the Member State of import, the modalities for the application of the coverage rate of the total intra-Union exports of goods **with regard to the reference period, setting out the technical specifications related to** the statistical data elements for the micro-data **compiled respectively** collected ~~through surveys~~ on intra-Union trade in goods to be provided to the Member State of import

⁸ OJ L 123, 12.5.2016, p. 1.

and the related simplifications. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and the Council⁹.

- (32) Where appropriate the Commission should conduct cost-benefit analysis and ensure any action it puts forward does not impose a significant additional **cost or** burden on Member States or respondents taking into account the expected user benefits.
- (33) The Commission may grant derogations to the application of this Regulation, or of delegated and implementing acts adopted in the context thereof, where such application results in major adaptations to a national statistical system of a Member State in terms of organising additional surveys or making major adaptations to their statistical production system to accommodate new data sources or to allow for a combination of different sources.

(33a) Where new data requirements are identified or improvements of data sets covered by this Regulation are needed, the Commission may launch pilot studies to be carried out by the Member States on a voluntary basis. Possible fields of first pilot studies may cover the topics “international trade in services” or “real estate”.

- (34) Since the objective of this Regulation, namely the establishment of a common framework for European business statistics cannot be sufficiently achieved by the Member States but can rather, for reasons of harmonisation and comparability, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality set out in that Article, this Regulation does not go beyond what is necessary in order to achieve that objective.
- (35) ~~The measures set out in Regulation (EC) No 184/2005 of the European Parliament and of the Council should be amended as regards the references to international trade in services.~~

⁹ Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission’s exercise of implementing powers(OJ L 55, 28.2.2011, p. 13)

- (36) The measures set out in this Regulation should replace those of Council Regulation (EEC) No 3924/91¹⁰, Council Regulation (EC) No 1165/98¹¹, Decision (EC) No 1608/2003 of the European Parliament and of the Council¹², Regulation (EC) No 48/2004 of the European Parliament and of the Council¹³, Regulation (EC) No 638/2004 of the European Parliament and of the Council¹⁴, Regulation (EC) 808/2004 of the European Parliament and of the Council¹⁵, Regulation (EC) No 716/2007 of the European Parliament and of the Council¹⁶, Regulation (EC) No 177/2008 of the European Parliament and of the Council¹⁷, Regulation (EC) No 295/2008 of the European Parliament and of the Council¹⁸, and Regulation (EC) No 471/2009 of the European Parliament and of the Council¹⁹. Those acts should therefore be repealed.
- (37) The European Data Protection Supervisor has been consulted.
- (38) The European Statistical System Committee has been consulted,

¹⁰ Council Regulation (EEC) No 3924/91 of 19 December 1991 on the establishment of a Community survey of industrial production(OJ L 374, 31.12.1991, p. 1)

¹¹ Council Regulation (EC) No 1165/98 of 19 May 1998 concerning short-term statistics(OJ L 162, 5.6.1998, p. 1)

¹² Decision No 1608/2003/EC of the European Parliament and of the Council of 22 July 2003 concerning the production and development of Community statistics on science and technology (OJ L 230, 16.9.2003, p. 1)

¹³ Regulation (EC) No 48/2004 of the European Parliament and of the Council of 5 December 2003 on the production of annual Community statistics on the steel industry for the reference years 2003-2009 (OJ L 7, 13.1.2004, p. 1).

¹⁴ Regulation (EC) No 638/2004 of the European Parliament and of the Council of 31 March 2004 on Community statistics relating to the trading of goods between Member States and repealing Council Regulation (EEC) No 3330/91(OJ L 102, 7.4.2004, p. 1)

¹⁵ Regulation (EC) No 808/2004 of the European Parliament and of the Council of 21 April 2004 concerning Community statistics on the information society (OJ L 143, 30.4.2004, p. 49)

¹⁶ Regulation (EC) No 716/2007 of the European Parliament and of the Council of 20 June 2007 on Community statistics on the structure and activity of foreign affiliates (OJ L 171, 29.6.2007, p. 17)

¹⁷ Regulation (EC) No 177/2008 of the European Parliament and of the Council of 20 February 2008 establishing a common framework for business registers for statistical purposes and repealing Council Regulation (EEC) No 2186/93 (OJ L 61, 5.3.2008, p. 6)

¹⁸ Regulation (EC) No 295/2008 of the European Parliament and of the Council of 11 March 2008 concerning structural business statistics (recast) (OJ L 97, 9.4.2008, p. 13)

¹⁹ Regulation (EC) No 471/2009 of the European Parliament and of the Council of 6 May 2009 on Community statistics relating to external trade with non-member countries and repealing Council Regulation (EC) No 1172/95 (OJ L 152, 16.6.2009, p. 23)

CHAPTER I

GENERAL PROVISIONS

Article 1

Subject matter

This Regulation establishes a common legal framework for:

- (a) the development, production and dissemination of European **business** statistics ~~related to the structure, the economic activities and the performance of businesses, as well as on the international transactions and research and development activities of the Union economy (European business statistics)~~ **as referred to in Article 3 (1)**;
- (b) the European ~~network~~ **framework** of national statistical business registers and the EuroGroups Register.

Article 2

Definitions

1. For the purposes of this Regulation, the following definitions shall apply:

- (a) 'statistical unit' means the statistical units as defined in ~~the Annex to Council Regulation (EEC) No 696/93~~²⁰;
- (b) 'reporting unit' means the unit that supplies the data;
- (c) ~~'subject area'~~ **'domain'** means one or several data sets organised in order to cover specific topics;
- (d) ~~'topic' and 'detailed topic' mean the content of the information to be compiled about the statistical units. Detailed topics include a higher level of details than that of the topics. A~~

²⁰ Council Regulation (EEC) No 696/93 of 15 March 1993 on the statistical units for the observation and analysis of the production system in the Community (OJ L 76, 30.3.1993, p. 1).

~~topic covers a number of detailed topics;~~ **‘topic’ means the content of the information to be compiled, each topic covering one or more detailed topics;**

(da) ‘detailed topic’ means the detailed content of the information to be compiled related to a specific topic, each detailed topic covering one or more variables;

(e) ‘variable’ means a characteristic of a unit ~~being observed~~ that may assume more than one of a set of values;

~~(f) ‘characteristic’ means an abstraction of a property of an object or of a set of objects;~~

(g) ‘market activity’ and ‘non-market activity’ mean activities as defined in Regulation (EU) No 549/2013

(h) ‘market producer’ and ‘non-market producers’ mean producers as defined in Regulation (EU) No 549/2013;

(i) **‘National Statistical Authorities’** mean the **National Statistical Institutes** designated by **each** ~~the~~ Member States and the other national authorities responsible for the development, production and dissemination of European statistics referred to in Article 5(1) and (2) of Regulation (EC) No 223/2009;

(j) ‘authoritative source’ means the sole provider of data records containing national statistical business register and EuroGroups register data in accordance with quality standards referred to in Article 16;

(k) ‘micro-data’ means individual observations or measurements of characteristics of identifiable reporting units or statistical units;

(l) ‘use for statistical purposes’ means ~~the exclusive use for the development and production of statistical results and analyses~~ as defined in Article 3(8) of Regulation (EC) No 223/2009;

(m) ‘confidential data’ means data as defined in Article 3(7) of Regulation (EC) No 223/2009;

(n) ‘tax authorities’ means the national authorities in the Member State responsible for applying Council Directive 2006/112/EC²¹;

(o) ‘customs authorities’ means the customs authorities as referred to in Article 5(1) of Regulation (EU) No 952/2013;

²¹ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1)

(oa) multinational enterprise group’ means an enterprise group which has at least two enterprises or legal units located in different countries as defined in Article 2(d) of Regulation (EC) No 177/2008;

2. For the purposes of Articles 11 to 15, the following definitions shall apply:

- (a) 'Member State of export' means the Member State from the statistical territory of which goods are exported to their destination in the Member State of import;
- (b) 'Member State of import' means the Member State in the statistical territory of which goods are imported from the Member State of export;
- (c) 'goods' means all movable property, including electrical energy and natural gas.

Article 3

Scope

1. European business statistics shall cover:

- (a) the structure, economic activities and performance of the statistical units, their research and development and innovation activities, their **Information and Communication Technologies (ICT)** usage and e-commerce, as well as global value chains. **For the purpose of this Regulation European business statistics shall also cover research and development statistics in the higher education, government and private non-profit sectors;**
- (b) the production of manufactured goods and services and the international trade in goods and services.

2. The European ~~network~~ **framework** of statistical business registers shall cover the national **statistical** business registers and the EuroGroups Register, as well as the exchanges between them.

- (a) The national statistical business registers shall comprise:
 - (i) all enterprises carrying out economic activities contributing to the gross domestic product (GDP), and their local units;

(ii) the legal units of which those enterprises consist;

(iii) **for those enterprises which due to their size have a significant influence and whose Kind-of-Activity-Units (KAU) have a significant influence on the aggregated (national) data:**

- the KAU **and size of each KAU of which those enterprises consist**

or, **alternatively,**

- the NACE code as laid down in Regulation (EC) No 1893/2006 of the European Parliament and of the Council²² **of the secondary activities of those enterprises and size of each secondary activity** ~~KAU of which those enterprises consist restricted to those enterprises which due to their size have a significant influence on the aggregated (national) data;~~

(iv) enterprise groups **to which those enterprises belong.**

(b) The EuroGroups Register shall comprise **the following units, defined in Council Regulation (EEC) No 696/93:**

(i) all enterprises carrying out economic activities contributing to the gross domestic product (GDP) which form part of a multinational enterprise group;

(ii) the legal units of which those enterprises consist;

(iii) multinational enterprise groups **to which those enterprises belong.**

(c) Households shall not fall within the scope of the European ~~network~~ **framework** of statistical business registers insofar as the goods and services they produce are destined to their own consumption, or involve letting out of own property.

(d) Local units of foreign enterprises not constituting separate legal entities (branches), and classified as quasi-corporations in accordance with Regulation (EU) No 549/2013, shall be deemed to be enterprises for the purposes of the national statistical business registers and the EuroGroups Register.

²² Regulation (EC) No 1893/2006 of the European Parliament and of the Council establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1)

- (e) Enterprise groups shall be identified through the links of control between their legal units in accordance with Regulation (EU) No 549/2013.
- (f) When referring to national statistical business registers and the EuroGroups Register, this Regulation shall apply only to units which, wholly or partially, exercise an economic activity **and economically inactive legal units, which are part of an enterprise in combination with economically active legal units.** For the purposes of the European ~~network~~ **framework** of statistical business registers any activity comprising the offer of goods and services on a given market shall be regarded as an economic activity. Holding assets and/or liabilities may also be considered to be an activity. In addition, non-market services contributing to the GDP, as well as direct and indirect holdings of active legal units shall be regarded as economic activities for the purposes of the European ~~network~~ **framework** of statistical business registers. ~~Economically inactive legal units are part of an enterprise only in combination with economically active legal units.~~
- (g) Statistical units within the European ~~network~~ **framework** of statistical business registers shall be defined as in ~~the Annex to~~ Regulation (EEC) No 696/93 of the Council, subject to the limitations specified in this article.

CHAPTER II

DATA SOURCES

Article 4

Data sources and methods

1. Member States shall produce the statistics referred to in Articles 6 and 7 as well as the national statistical business registers referred to in Article 9, using any relevant data sources while avoiding excessive burden on respondents and taking due account of the cost effectiveness of the National Statistical Authorities. The National Statistical Authorities may use the following data sources, **including their combinations**, for the production of the statistics and the national statistical business registers required under this Regulation, **provided that the results comply with the quality criteria referred to in Article 16**:

- (a) surveys: reporting units called upon by the Member States shall ~~be obliged to~~ provide timely, accurate and complete information needed for the production of the statistics and the national statistical business registers required under this Regulation.
- (b) administrative records, including information from tax and customs authorities;
- (c) exchanged micro-data;
- (d) ~~other relevant sources of information which comply with the quality criteria referred to in Article 16, including combinations of existing data sources~~ **any other relevant sources, methods or innovative approaches insofar as they allow for the production of data that are comparable and compliant with the applicable specific quality requirements laid down by this Regulation. Such methods and approaches shall be scientifically based and well documented.**

~~2. When the required statistics cannot be produced by means of the data sources referred to in paragraph 1 which comply with the quality criteria referred to in Article 16, Member States may use scientifically based and well documented statistical estimation and imputation methods to produce those statistics.~~

Article 5

Access to administrative records and communication of information

1. In accordance with ~~the principles set out in~~ Article 17a of Regulation (EC) No 223/2009, the National Statistical Authorities and the Commission (Eurostat) shall have the right to access and use, promptly and free of charge, all administrative records and to integrate those records with other data sources to meet the statistical requirements under this Regulation and update the national statistical business registers and the EuroGroups Register. Access by the National Statistical Authorities and the Commission (Eurostat) shall be limited to administrative records within their own respective public administrative systems.

2. Without prejudice to paragraph 1, the tax authorities ~~ies~~ in each Member State shall provide the competent National Statistical Authorities with information for statistical purposes related to exports and imports of goods as specified in Annex IIIb (NEW).

~~The Commission shall be empowered to adopt delegated acts in accordance with Article 21 to determine the exact information to be provided by the tax authorities.~~

The Commission shall be empowered to adopt delegated acts in accordance with Article 21 to amend and supplement the statistical information to be provided by the tax authorities according to Annex IIIb (NEW).

3. Without prejudice to paragraph 1, the customs authority in each Member State shall provide the competent National Statistical Authorities with information for statistical purposes related to exports and imports of goods as specified in Annex IIIc (NEW).

~~The Commission shall be empowered to adopt delegated acts in accordance with Article 21 to determine the exact information to be provided by the customs authorities.~~

The Commission shall be empowered to adopt delegated acts in accordance with Article 21 to amend and supplement the statistical information to be provided by the customs authorities according to Annex IIIc (NEW).

4. In order to produce **harmonised** statistics on international trade in goods and to improve the quality of those statistics, the **National Statistical Authorities** of the Member States concerned ~~may~~ **shall** exchange **micro data for statistical purposes** received from their customs authorities related to the exports or imports of goods, **for the estimation of quasi-transit exports or imports of their Member State since** ~~in particular where~~ those exports or imports involve the customs authorities of more than one Member State.

For other flows that involve the customs authorities of more than one Member State, the National Statistical Authorities shall exchange the corresponding micro data related to the exports or imports of goods to improve the quality of the statistics concerned.

5. The Commission shall be empowered to adopt implementing acts in accordance with the examination procedure referred to in Article 22(2) for the purpose of specifying the modalities for the data exchanges according to this Article.

CHAPTER III

BUSINESS STATISTICS

Article 6

Data requirements

1. The European business statistics shall cover the following ~~subject areas~~ **domains**:

- (a) Short term business statistics;
- (b) Country-level business statistics;
- (c) Regional business statistics;
- (d) Statistics on international activities.

2. The ~~subject areas~~ **domains** shall include one or more of the following topics as further detailed in Annex I:

- (a) Business population;
- (b) Global value chains;
- (c) ICT-usage and e-commerce;
- (d) Innovation;
- (e) International trade in goods;
- (f) International trade in services;
- (g) Investments;
- (h) Labour inputs;
- (i) Outputs and performance;
- (j) **Real estate** ~~Permits~~;
- (k) Prices;
- (l) Purchases;
- (m) Research & Development inputs.

3. The periodicity, **reference period and statistical unit** of each topic shall be as specified in Annex II.

4. The Commission shall be empowered to adopt delegated acts in accordance with Article 21 for the purpose of amending the detailed topics specified in Annex I ~~and for the purpose of specifying subjects and characteristics covered by the detailed topics of Innovation and ICT usage and e-commerce and Global value chains.~~

5. When exercising its power to adopt delegated acts, the Commission shall ensure that the following ~~three~~ conditions are fulfilled:

(a) delegated acts aim at cost and burden neutrality or reduction and do not, in any case, impose a significant additional cost or burden on the Member States or on the respondents;

(b) not more than a maximum of one detailed topic for the ~~subject area~~ **domain** "short term business statistics", ~~five~~ **three** detailed topics for the ~~subject area~~ **domain** "country-level business statistics", two detailed topics for the ~~subject area~~ **domain** "regional business statistics" and two detailed topics for the ~~subject area~~ **domain** "statistics on international activities" **listed** in **Annex I** ~~an existing delegated act~~ are added or replaced by another detailed topic over a period of five consecutive years. **The maximum threshold of the detailed topics that may be replaced shall not apply for the detailed topics on Innovation, ICT usage and e-commerce and Global value chains.**

The maximum does not apply to amendments that result from ~~agreements, Treaties and conventions and from other international institutions in which the Union is a member, and to changes that result from~~ the changes to accounting frameworks of national and regional accounts in accordance with Regulation (EC) No 549/2013 and of balance of payments statistics in accordance with Regulation (EC) No 184/2005²³. The number of **variables characteristics** for detailed topics of dynamic business statistics shall not increase significantly between two consecutive reference periods and shall not exceed the number of **variables characteristics** of the first year of implementation of this Regulation;

(c) delegated acts are adopted at least ~~15~~ **18** months before the end of the reference period of the data except for the topics of "Innovation" and "ICT usage and e-commerce" for which the delegated acts shall be adopted at least six and ~~twelve~~ **fifteen** months respectively before the end of the reference period of the data.

(Ca) any new detailed topic is duly assessed in respect of its feasibility by means of pilot studies carried out by the Member States in accordance with Article 19.

²³ Regulation (EC) No 184/2005 of the European Parliament and of the Council of 12 January 2005 on Community statistics concerning balance of payments, international trade in services and foreign direct investment (OJ L 35, 8.2.2005, p. 23).

Article 7

Technical specifications of data requirements

1. For the detailed topics listed in Annex I, Member States shall compile data relevant to each detailed topic. The Commission shall be empowered to adopt implementing acts for the purpose of further specifying the following elements of the data to be transmitted under this Regulation, their technical definitions and simplifications:

- (a) variables (~~except for the detailed topics of Innovation and ICT usage and e-commerce and Global value chains~~);
- ~~(b) statistical unit;~~
- (c) measurement unit;
- ~~(d) reference period;~~
- (e) statistical population (including the requirements in terms of market/non- market activities or producers);
- (f) classifications (including the product, countries and territories as well as nature of transaction lists) and breakdowns;
- (g) transmission of individual records of data on a voluntary basis;
- (h) use of approximations and quality requirements;
- (i) data transmission deadline;
- (j) first reference period;
- (k) weighting and change of base year for the subject area **domain** "short term business statistics";
- (l) ~~technical specifications for the topic "international trade in goods"~~ **further specifications, including the reference period, related to the topic "international trade in goods"**.

2. When exercising the powers referred to in paragraph 1 with regard to the simplifications, the Commission shall take into account the size and importance of the business economies, in accordance with the principle of proportionality, in order to alleviate the burden on enterprises. In addition, the Commission shall ensure that the input needed for compiling the accounting frameworks of national and regional accounts according to Regulation (EC) No 549/2013 and of balance of payments statistics according to Regulation (EC) No 184/2005 is maintained. Implementing acts, except for those that regulate the first implementation of this Regulation, shall be adopted at least ~~15~~ **18** months before the end of the reference period of the data for the topics listed in Annex I. For the topics "Innovation" and "ICT usage and e-commerce" the implementing acts shall be adopted at least six and ~~twelve~~ **fifteen** months, respectively, before the end of the reference period of the data.

2a. When adopting implementing acts in accordance with point (a) of paragraph 1, except for the topics listed in points (b) to (d) of Article 6 (2) of this Regulation, the Commission shall ensure that the overall number of variables in each domain listed in Article 6 (1) of this Regulation does not exceed:

- **22 variables for the domain “Short term business statistics”;**
- **93 variables for the domain “Country-level business statistics”;**
- **31 variables for the domain “Regional business statistics”; and**
- **26 variables for the domain “Statistics on international activities”.**

2b. For the topics listed in points (b) to (d) of Article 6 (2) of this Regulation, the Commission shall ensure that the overall numbers of variables do not exceed:

- **30 variables for the topic “Global value chains”;**
- **73 variables for the topic “ICT-usage and e-commerce”; and**
- **57 variables for the topic “Innovation”.**

2c. Whenever new data are required in order to respond to user needs and to provide for a certain degree of flexibility, the Commission may change not more than 5 variables for each of the domains “Short term business statistics”, “Regional business statistics” and “Statistics on international activities” and not more than 20 variables for the domain “Country-level business statistics” in any period of five consecutive calendar years, in accordance with the implementing acts referred to in paragraph 2a. These maxima shall not apply for the topics “Global value chains”, “Innovation” and “ICT usage and e-commerce”.

2d. Any other changes concerning elements listed in 7(1)(b)-(l) shall not impose significant increase of costs for Member States or burden for respondents.

2e. The provisions of paragraph 2d shall not apply for changes resulting from modifications in classifications and nomenclatures as well as changes to accounting frameworks of national and regional accounts in accordance with Regulation (EU) No 549/2013 and of balance of payments statistics in accordance with Regulation (EC) No 184/2005.

3. The implementing acts referred to in paragraph 1 shall be adopted in accordance with the examination procedure referred to in Article 22(2).

CHAPTER IV

BUSINESS REGISTERS

Article 8

The European ~~network~~ framework of statistical business registers

1. The Commission (Eurostat) shall set up the EuroGroups Register of multinational enterprise groups for statistical purposes at Union level.
2. Member States shall set up at national level one or more ~~harmonized~~ national statistical business registers, **of which a common core is harmonised according to this Regulation,** as a basis for the preparation and coordination of surveys, as a source of information for the statistical analysis of the business population and its demography, for the use of administrative data, and for the identification and construction of statistical units.
3. The Member States and the Commission (Eurostat) shall exchange data for the purposes of the European ~~network~~ **framework** of statistical business registers as set out in Article 10.
4. National statistical business registers and the EuroGroups Register shall be the authoritative source for deriving high quality, ~~consistent~~ and **harmonised** ~~coordinated~~ **statistical business** register populations according to Article 16 of this Regulation, for the production of European statistics.
National statistical business registers shall be the authoritative source for national **statistical business** register populations. The EuroGroups Register shall be the authoritative source for the European Statistical System **as a** register population for business statistics requiring the coordination of cross-border information **related to multinational enterprise groups.**

Article 9

*Requirements for the European ~~network~~ **framework** of statistical business registers*

1. The statistical and legal units covered in the European ~~network~~ **framework** of statistical business registers in accordance with Article 8 shall be characterised by the following elements as further specified in Annex III:

(a) the register detailed topics and unique identifier;

(b) the time reference and periodicity.

~~2. The Commission shall be empowered to adopt delegated acts in accordance with Article 21 to amend the register detailed topics included in Annex III to relevant technical and economic developments and new user needs.~~

~~3. In exercising its power to modify Annex III, the Commission shall ensure that the following two conditions are fulfilled:~~

~~(a) delegated act does not impose a significant additional cost or burden on the Member States or on the respondent;~~

~~(b) not more than a maximum of one detailed topic is added or replaced by delegated act over a period of five consecutive years.~~

4. The Commission shall be empowered to adopt implementing acts in accordance with the examination procedure referred to in Article 22(2) for the purpose of ~~further~~ specifying the ~~descriptive details for each of~~ **variables related to** the register detailed topics **listed in Annex III.**

4a. When adopting implementing acts referred to in paragraph 4 the Commission shall ensure that no significant additional cost or burden on the Member States or on the respondents is imposed.

Article 10

Exchange of and access to confidential data for the purpose of the European ~~network~~ framework of statistical business registers

1. Confidential data shall be exchanged between Member States as follows:

- (a) The exchange of confidential data of multinational enterprise groups and of the units belonging to those groups, **comprising the variables as listed in Annex IIIa (NEW)** ~~in accordance with Article 9(4)~~, shall take place, exclusively for statistical purposes, between ~~the staff contributing to the production of the EuroGroups Register in the~~ National Statistical Authorities of different Member States, where the exchange is to ensure the quality of the multinational enterprise groups information in the Union. Such exchanges may also take place with the purpose of reducing response burden.
- (b) Where the exchange is to ensure the quality of the multinational enterprise groups information in the Union **and the exchange is explicitly authorised by the competent National Statistical Authority which provides the data**, national central banks may be parties to the exchange of confidential data, exclusively for statistical purposes.

2. Confidential data shall be exchanged between the Commission (Eurostat) and Member States as follows:

- (a) National Statistical Authorities shall transmit data of multinational enterprise groups and of the units belonging to those groups, **comprising the variables as listed in Annex IIIa (NEW)** ~~in accordance with Article 9(4)~~, to the Commission (Eurostat), to provide information, exclusively for statistical purposes, on multinational enterprise groups in the Union.
- (b) In order to ensure a consistent record of data, **and to use them** exclusively for statistical purposes, the Commission (Eurostat), shall transmit to the ~~appropriate~~ **competent National Statistical Authorities** of each Member State, data on multinational enterprise groups, including the units belonging to those groups, **comprising the variables as listed in Annex IIIa (NEW)**, when at least one legal unit of the group is located in the territory of that Member State.

(c) In order to ensure efficiency and high quality in the production of the EuroGroups Register, exclusively for statistical purposes, the Commission (Eurostat), shall transmit to the ~~staff contributing to the production of the EuroGroups Register in the~~ National Statistical Authorities; data on all multinational enterprise groups recorded in the EuroGroups Register, including the units belonging to those groups, **comprising the variables as listed in Annex IIIa (NEW)**.

3. Confidential data shall be exchanged between the Commission (Eurostat) and Member States for identification of legal units as follows:

(a) National Statistical Authorities shall transmit data on incorporated legal units, **limited to the identification and demographic variables and the stratification parameters, as listed in Annex IIIa (NEW)** ~~in accordance with Article 9(4)~~, to the Commission (Eurostat), exclusively for the purpose of unique identification of legal units in the Union.

(b) In order to ensure efficiency and high quality in the production of the EuroGroups Register, the Commission (Eurostat), shall transmit to the National Statistical Authorities of each Member State, data on legal units, **limited to the identification and demographic variables and the stratification parameters, as listed in Annex IIIa (NEW)** ~~in accordance with Article 9(4)~~, exclusively for the purpose of identification of legal units in the Union.

4. Confidential data may be exchanged between the Commission (Eurostat) and central banks as follows:

The exchange of confidential data may take place, exclusively for statistical purposes, between the Commission (Eurostat) and national central banks, and between the Commission (Eurostat) and the European Central Bank, where the exchange is to ensure the quality of multinational enterprise groups information in the Union, and the exchange is explicitly authorised by the ~~appropriate~~ **competent National Statistical Authorities**.

4a. The Commission shall be empowered to adopt implementing acts in accordance with the examination procedure referred to in Article 22(2) for the purpose of specifying technical details of the variables listed in Annex IIIa (NEW).

5. In order to ensure that the data exchanged under this Article is used exclusively for statistical purposes, the Commission shall be empowered to adopt implementing acts setting out the format, security and confidentiality measures for such data, as well as the procedure for the data exchange, in accordance with the examination procedure referred to in Article 22(2).

6. When the Commission (Eurostat), National Statistical Authorities, national central banks and the European Central Bank receive confidential data on units located inside or located outside the national territory, pursuant to this Article they shall treat that information confidentially in accordance with Regulation (EC) No 223/2009.

Transmission of confidential data between National Statistical Authorities and the Commission (Eurostat) shall take place to the extent that such transmission is necessary for the production of European statistics. Any further transmission must be explicitly authorised by the National Statistical Authorities that collected the data.

6a. Member States and the Commission shall take appropriate measures to prevent and penalise any violations of statistical confidentiality of the exchanged data. The penalties provided for shall be effective, proportionate and dissuasive.

CHAPTER V

EXCHANGE OF CONFIDENTIAL DATA FOR THE PURPOSE OF INTRA-UNION TRADE IN GOODS STATISTICS

Article 11

Exchange of confidential data

1. The exchange of confidential data between Member States on intra-Union exports of goods shall take place, exclusively for statistical purposes, between the National Statistical Authorities contributing to the development, production and dissemination of intra-Union trade in goods statistics.

The technical specifications for data requirements as referred to in the Article 7(1) and (2) shall also apply to the exchange of confidential data in accordance with this Chapter.

2. The National Statistical Authorities of the Member State of export shall provide to the National Statistical Authorities of the Member State of import the statistical information on its intra-Union exports of goods to that Member State as set out in Article 12.

3. The National Statistical Authorities of Member States of export shall provide to the National Statistical Authorities of the Member State of import, metadata relevant for the use of the exchanged data in the compilation of statistics.

4. The Commission shall be empowered to adopt implementing acts for the purpose of specifying the information to be considered as relevant metadata as referred to in paragraph 3 as well as the timetable for providing this information and the statistical information referred to in paragraph 2, in accordance with the examination procedure referred to in Article 22(2).

4a. Without prejudice to paragraph 1, the Member State providing the exchanged confidential data shall authorise its use for the production of other statistics by National Statistical Authorities of the Member State of import, provided that these data are used exclusively for statistical purposes in accordance with Chapter V of Regulation (EC) No 223/2009.

5. At the request of the National Statistical Authorities of the Member State of export, the Member State of import may provide to the National Statistical Authorities of the Member State of export, the micro-data collected on its intra-Union imports of goods, imported from that Member State of export.

Article 12

Statistical information to be exchanged

1. The statistical information referred to in Article 11(2) shall consist of:

- (a) micro-data collected ~~through surveys~~ **for the purpose of intra-Union trade in goods statistics**,
- (b) data compiled on specific goods or movements ~~by using other data sources than surveys~~, and
- (c) data compiled by using the particulars of customs declarations.

2. The statistical information **effectively collected from business surveys or administrative data** referred to in Article 11(2) shall cover at least 95 % of the value of the total intra-Union exports of goods of each Member State to all other Member States together.

The Commission is empowered to adopt delegated acts in accordance with Article 21 to amend this Regulation by reducing this coverage rate in the light of technical and economic developments, while maintaining statistics which meet the quality standards in force.

3. The Commission shall be empowered to adopt implementing acts in accordance with the examination procedure referred to in Article 22(2) for the purpose of **setting out the technical specifications related to** ~~specifying the modalities of the collection respectively compilation of the information referred to under paragraph 1 and for the purpose of further specifying the modalities for the application of the coverage rate referred to under paragraph 2,~~ **with regard to the reference period**.

Article 13

Statistical data elements

1. The micro-data referred to in point (a) of Article 12(1) shall contain the following statistical data elements:

- (a) the individual identification number allocated to the partner operator in the Member State of import, in accordance with Article 214 of Directive 2006/112/EC²⁴;
- (b) the reference period;
- (c) the flow;
- (d) the commodity;
- (e) the partner Member State;
- (f) the country of origin;
- (g) the value of the goods;
- (h) the quantity of the goods;
- (i) the nature of the transaction.

The micro-data referred to in point (a) of Article 12(1) may contain the mode of transport **and the delivery terms**, provided that Member State of export collects ~~it~~ **these variables**.

The Commission shall be empowered to adopt implementing acts in accordance with the examination procedure referred to in Article 22(2) for the purpose of specifying the statistical data elements referred to in points (a) to (i), and for specifying the list of statistical data elements applicable for the specific goods or movements and the data compiled by using the particulars of customs declarations referred to in points (b) and (c) of Article 12(1).

²⁴ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1)

2. Member States may, under certain conditions that meet quality requirements, simplify the information to be ~~provided for small individual transactions~~ provided **as long as** that such simplification has no detrimental effects on the quality of the statistics.

In specific cases, Member States may collect a reduced set of statistical data elements as referred to in paragraph 1 or collect the information related to certain of these data elements at a less detailed level.

The Commission shall be empowered to adopt implementing acts in accordance with the examination procedure referred to in Article 22(2) for the purpose of specifying the modalities of this simplification and the maximum value of the intra-Union exports benefitting from this simplification.

Article 14

Protection of exchanged confidential data

1. The following confidentiality rules shall apply:

- (a) Micro-data records related to an exporter whose request for statistical confidentiality, in accordance with Article 18, was accepted by the National Statistical Authorities of the Member State of export, shall be provided by the National Statistical Authorities of the Member State of export, to the National Statistical Authorities of the Member State of import, with the true value and all statistical data elements referred to in Article 13(1), and with a flag indicating that this micro-data record is subject of confidentiality.
- (b) The National Statistical Authorities of the Member State of import may make use of micro-data records on exports which are subject to confidentiality, in the compilation of statistical results of intra-Union imports. If the National Statistical Authorities of the Member State of import makes use of micro-data records on exports subject to confidentiality, it shall ensure that the dissemination of statistical results on intra-Union imports, by the National Statistical Authorities of the Member State of import, respects the statistical confidentiality granted by the National Statistical Authorities of the Member State of export.

2. The Commission shall be empowered to adopt implementing acts, in order to ensure the protection of the confidential data exchanged under this Chapter specifying the format, security and confidentiality measures for such data, including the modalities of application of the rules in paragraph 1, as well as the procedure for the exchange of data, in accordance with the examination procedure referred to in Article 22(2).

3. Member States and the Commission shall take appropriate measures to prevent and penalise any violations of statistical confidentiality of the exchanged data. The penalties provided for shall be effective, proportionate and dissuasive.

Article 15

Access to exchanged confidential data for scientific purposes

Access to the exchanged confidential data may be granted to researchers carrying out statistical analyses for scientific purposes, in accordance with Article 23 of Regulation (EC) No 223/2009. The approval of the **competent** National **S**tatistical **A**uthorities of the Member State of export which provided the data is required.

CHAPTER Va

EXCHANGE OF CONFIDENTIAL DATA FOR THE PURPOSE OF EUROPEAN BUSINESS STATISTICS AND NATIONAL ACCOUNTS

Article 15a

Exchange of confidential data - enabling clause

1. The exchange of confidential data, as defined in Article 3(7) of Regulation (EC) No 223/2009 of the European Parliament and of the Council, which are collected or compiled on base of this Regulation, shall be allowed between the National Statistical Authorities of Member States concerned, the respective national central banks, the European Central Bank and the Commission (Eurostat) for statistical purposes only, where the exchange is necessary to safeguard the quality and comparability of European Business Statistics or National Accounts in line with the concepts and methodology of Regulation (EU) No 549/2013.

2. National Statistical Authorities, the respective national central bank, the Commission (Eurostat) and European Central Bank that have obtained confidential data shall treat that information confidentially and shall use it exclusively for statistical purposes in accordance with Chapter V of Regulation (EC) No 223/2009.

CHAPTER VI

QUALITY, TRANSMISSION AND DISSEMINATION

Article 16

Quality

1. Member States shall take all necessary measures to ensure the quality of the European business statistics transmitted and of the national statistical business registers and the EuroGroups Register.
2. For the purposes of this Regulation, the quality criteria set out in Article 12(1) of Regulation (EC) No 223/2009 shall apply.
3. The Commission (Eurostat) shall assess the quality of the data and metadata transmitted **in a transparent and verifiable way**.
4. For this purpose, Member States shall transmit **to the Commission (Eurostat)**:
 - (a) annual quality and metadata reports for the data transmitted. In case of multiannual statistics, the periodicity of the reports shall be the same as for the statistics;
 - (b) annual quality and metadata reports related to the national statistical business registers.
5. The Commission (Eurostat) shall provide annual metadata and quality reports related to the EuroGroups Register to Member States.

6. The Commission shall be empowered to adopt implementing acts specifying the modalities, content and deadlines for the transmission of the metadata and quality reports. **The contents of the reporting shall be limited to the most important and essential aspects of quality.** These implementing acts shall be adopted in accordance with the examination procedure referred to in Article 22(2). **They shall not impose a significant additional cost or burden on the Member States or on the respondents.**

7. Member States shall inform the Commission (Eurostat) as soon as possible of any relevant information or change with regard to the implementation of this Regulation that would influence the quality of the data transmitted. Member States shall inform the Commission (Eurostat) of major methodological or other changes impacting the quality of the national statistical business registers. The information shall be given as soon as possible and not later than six months after any such change enters into force.

8. ~~At the~~ **Following a duly justified** request of the Commission (Eurostat), Member States shall provide the additional information necessary to evaluate the quality of the statistical information, **which shall not impose a significant additional cost or burden on the Member States or on the respondents.**

Article 17

Data and metadata transmission

1. Member States shall provide the Commission (Eurostat) with the data and metadata required by this Regulation in accordance with data and metadata exchange standards. The Commission shall be empowered to adopt implementing acts in accordance with the examination procedure referred to in Article 22(2) for the purpose of establishing such standards as well as a procedure for the transmission of the data and metadata. When the data transmitted is confidential, the true value will be sent with a flag indicating that it is the subject of confidentiality and cannot be disseminated.

2. **Following a duly justified request of the Commission (Eurostat)** Member States shall carry out statistical analyses of the national statistical business registers and transmit the information to the Commission (Eurostat), following a format and a procedure, which shall be specified in implementing acts adopted in accordance with the examination procedure referred to in Article 22(2). **The Commission (Eurostat) shall ensure that such implementing acts do not impose a significant additional cost or burden on the Member States or on the respondents.**

3. Member States shall transmit to the Commission (Eurostat), ~~at its~~ **following a duly justified** request, any relevant information with regard to the implementation of this Regulation in the Member States.

Article 18

Confidentiality regarding statistical data dissemination on international trade in goods

The national statistical authorities, **Only** upon request of ~~the~~ **an** importer or the exporter **of goods**, **the National Statistical Authority** shall decide whether to disseminate the statistical results ~~which may make it possible to identify the said importer or exporter, or whether the statistical results~~ **relating to the respective imports or exports without any amendment or, following the justified request by the said importer or exporter, to amend the statistical results so as to make it impossible to identify this importer or exporter** ~~are to be amended in order not to~~ **comply with the** ~~prejudice~~ statistical confidentiality **principle**, in accordance with Article 20(3)(a) of Regulation (EC) No 223/2009.

CHAPTER VII

PILOT STUDIES AND FINANCING

Article 19

Pilot studies

1. Where the Commission (Eurostat) identifies a need for significant new data requirements or improvements to the data sets covered by this Regulation, it may launch pilot studies to be carried out by the Member States on a voluntary basis before any new data collection.
2. Such pilot studies shall be carried out in order to assess the relevance and feasibility of obtaining data, taking into account the benefits of the availability of the data in relation to the cost of collection and the burden on businesses.
3. ~~The first pilot studies to be launched shall cover the modes of supply of international trade in services and the international trade in services by enterprise characteristics.~~

3a. The results of these studies shall be evaluated by the Commission (Eurostat) in cooperation with Member States and the main stakeholders. The evaluation of the results shall take into account the benefits and the additional costs and burden of having the improvements, which these studies may entail for businesses and for National Statistical Authorities.

Article 20

Financing

1. For the implementation of this Regulation, the Union ~~may~~ **shall** provide financial support to the National Statistical Institutes and other national authorities referred to in the list established pursuant to Article 5(2) of Regulation (EC) No 223/2009, towards the cost of:

- (a) the development or implementation of data requirements **and data processing** in the field of business statistics;
- (b) developing methodologies aiming at higher quality or lower costs and administrative burden of collecting and producing business statistics and improving the European ~~network~~ **framework** of statistical business registers;

(ba) participation in the pilot studies referred to in Article 19.

2. The Union financial contribution shall be provided in accordance with Article 7 of Regulation (EU) No 99/2013 of the European Parliament and of the Council, and Article 6 of Regulation (EU) No 1291/2013 of the European Parliament and of the Council.

3. This Union financial contribution shall not exceed 95% of the eligible costs.

CHAPTER VIII

FINAL PROVISIONS

Article 21

Exercise of the delegation

1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.
2. The power to adopt delegated acts referred to in Articles 5, 6, ~~9~~ and 12 shall be conferred on the Commission for ~~an indeterminate period of time~~ **a period of five years from the date of entry into force of the Regulation. The Commission shall draw up a report in respect of the delegation of power no later than nine months before the end of the five-year period. The delegation of power shall be tacitly extended for periods of an identical duration, unless the European Parliament or the Council opposes such extension not later than three months before the end of each period.**
3. The delegation of power referred to in Articles 5, 6, ~~9~~ and 12 may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.
4. Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement on Better Law-Making of 13 April 2016.
5. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.

6. A delegated act adopted pursuant to Articles 5, 6, ~~9~~ and 12 shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or the Council.

Article 22

Committee

1. The Commission shall be assisted by the European Statistical System Committee established by Regulation (EC) No 223/2009. That Committee shall be a committee within the meaning of Regulation (EU) No 182/2011.

2. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.

2a. Where the Committee delivers no opinion, the Commission shall not adopt the draft implementing act and Article 5(3) and the third subparagraph of Article 5(4) of Regulation (EU) No 182/2011 shall apply.

Article 23

Cooperation with other committees

~~On all matters falling within the competence of the Committee on Monetary, Financial and Balance of Payments Statistics established by Council Decision 2006/856/EC, the Commission shall request the opinion of that Committee in accordance with that Decision.~~

Article 24

Derogations

1. Where the application of this Regulation **or the implementing measures and delegated acts adopted under it** in a national statistical system of a Member State necessitates major adaptations, the Commission may grant, by means of implementing acts, derogations from its application for a maximum duration of three years, ~~provided that these derogations do not hamper either the comparability~~ **The Member State shall submit a duly justified request to the Commission within three months of the date of the entry into force of the act concerned. The impact on comparability** of Member States' data or **on** the calculation of the required timely and representative European aggregates **shall be kept to a minimum. The burden on respondents shall be taken into account when granting the derogation.**

1a. Where a derogation is still justified at the end of the period for which it was granted, the Commission may grant a subsequent derogation for a maximum period of three years, by means of implementing acts. The Member State shall submit a duly justified request for this extension to the Commission six months before the end of the period for which the current derogation has been granted. The justification of the request shall elaborate in detail the reasons for its submission.

2. The Commission shall adopt these implementing acts in accordance with the examination procedure referred to in Article 22(2).

Article 25
Amendment of Regulation (EC) No 184/2005

Regulation (EC) No 184/2005 is amended as follows:

(a) Article 1 is replaced by the following:

"Article 1
Subject matter

~~This Regulation establishes a common framework for the systematic production of Community statistics on balance of payments and foreign direct investment."~~

(b) in Article 2, paragraph 1 is replaced by the following:

~~"1. Member States shall submit to the Commission (Eurostat) data on balance of payments and foreign direct investment as referred to in Annex I. The data shall be as defined in Annex II."~~

(c) in Article 5(1), point (c) is deleted;

(d) in Article 12, point (a) is replaced by the following:

~~"(a) evaluate the quality of data on balance of payments and FDI;"~~

(e) in Annex I, table 3 (International trade in services) is amended in accordance with Annex IV to this Regulation.

Article 26

Repeal

1. Regulations (EEC) No 3924/91, (EC) No 48/2004, (EC) No 716/2007, (EC) No 177/2008 and (EC) No 295/2008 and Decision (EC) No 1608/2003 are repealed with effect from 1 January 2019 **[2021]**.

2. Regulation (EC) No 1165/1998 is repealed with effect from 1 January 2024.

3. Regulation (EC) No 808/2004 is repealed with effect from 1 January 2020 **[2021]**.

4. Regulations (EC) No 638/2004 and (EC) No 471/2009 are repealed with effect from 1 January 2020 [2022].

4a. Paragraphs 1 to 4 are without prejudice to the obligations set out in those regulations concerning the transmission of data and metadata, including quality reports, with regard to reference periods that fall, in whole or in part, before the respective dates set out in those paragraphs.

5. References to the repealed acts shall be construed as being made to this Regulation.

Article 27

Entry into force and application

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

2. It shall apply from 1 January 2019 [2021].

3. However, Articles **5(2 to 4) and** 11 to 15 shall apply from 1 January 2020 [2022].

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

ANNEXES

Annex I

Topics to be covered

Subject area Domain 1. Short term business statistics	
<i>Topics</i>	<i>Detailed topics</i>
Business population	Business demographic events (bankruptcies and registrations)
Labour inputs	Employment
	Hours worked
	Labour costs
Prices	Import prices
	Producer prices
Outputs and performance	Production
	Volume of sales
	Net turnover
Permits Real estate	Building permits
Subject area Domain 2. Country level business statistics	
<i>Topics</i>	<i>Detailed topics</i>
Business population	Population of active enterprises
	Business demographic events (births, deaths, survivals)
	Foreign-controlled enterprises
	Foreign-controlling enterprises (UCI concept) and domestic affiliates
	Population of enterprises engaged in international trade
Labour inputs	Employment
	Employment linked to business demographic events (births, deaths, survivals)
	Employment in foreign- controlled enterprises
	Employment in foreign- controlling enterprises (UCI concept) and domestic affiliates
	Hours worked
	Labour costs
	Labour costs in foreign- controlled enterprises
R&D inputs	R&D expenditure
	R&D employment

	R&D expenditure in foreign-controlled enterprises
	R&D employment in foreign-controlled enterprises
	Publicly funded R&D
Purchases	Purchases of goods and services
	Change in stock of goods
	Purchases of goods and services of foreign- controlled enterprises
	Imports by enterprises
Outputs and performance	Net turnover
	Gross margin on goods for resale
	Value of output
	Value added
	Gross operating surplus
	Net turnover of foreign- controlled enterprises
	Value of output of foreign-controlled enterprises
	Value added of foreign- controlled enterprises
	Net turnover of foreign- controlling enterprises (UCI concept) and domestic affiliates
	Industrial production
	Exports by enterprises
Investments	Gross investment
	Gross investment by foreign-controlled enterprises
Innovation	Innovation
ICT usage and e- commerce	ICT usage and e- commerce
Subject-area Domain 3. Regional business statistics	
Topics	Detailed topics
Business population	Population by region
	Business demographic events by region (births, deaths, survivals)
Labour inputs	Employment by region
	Employment linked to business demographic events by region (births, deaths, survivals)
	Labour costs by region
R&D inputs	R&D expenditure by region
	R&D employment by region
Subject-area Domain 4. Statistics on international activities	
Topics	Detailed topics

Business population	Population of enterprises abroad ultimately controlled by <u>resident</u> institutional units of the reporting country
Labour input	Employment in enterprises abroad ultimately controlled by <u>resident</u> institutional units of the reporting country
	Labour costs in enterprises abroad ultimately controlled by <u>resident</u> institutional units of the reporting country
Investments	Gross investment by enterprises abroad ultimately controlled by <u>resident</u> institutional units of the reporting country
Outputs and performance	Net turnover of enterprises abroad ultimately controlled by <u>resident</u> institutional units of the reporting country
International trade in goods	Intra- <u>Union</u> trade in goods
	Extra- <u>Union</u> trade in goods
International trade in services	Imports of <u>FRIBS</u> services (debit)
	Exports of <u>FRIBS</u> services (credit)
	Net of FRIBS services (balance)
Global value chains	Global value chains

Annex II

Periodicity, reference period and statistical unit of topics

Subject area Domain 1. Short term business statistics			
<i>Topics</i>	<i>Periodicity</i>	<i>Reference period</i>	<i>Statistical unit</i>
Business population	Q quarterly	<u>quarter</u>	<u>legal unit</u>
Labour inputs	Q quarterly	<u>quarter (month optional)</u>	<u>KAU</u>
Prices	monthly; quarterly for <u>with the following exceptions</u> <ul style="list-style-type: none"> services producer prices indices and producer prices indices for new residential buildings: <u>quarterly</u> 	<u>month</u> <u>with the following exceptions</u> <ul style="list-style-type: none"> <u>services producer prices and producer prices for new residential buildings: quarter (month optional)</u> 	<u>KAU</u> <u>with the following exception</u> <ul style="list-style-type: none"> <u>import prices: not applicable</u>
Outputs and performance	monthly; quarterly for <u>with the following exception</u> <ul style="list-style-type: none"> small countries for NACE Section F: <u>quarterly (monthly optional)</u> 	<u>month</u> <u>with the following exception</u> <ul style="list-style-type: none"> <u>small countries for NACE Section F: quarter (month optional)</u> 	<u>KAU</u>
Permits <u>Real estate</u>	Q quarterly (<u>monthly optional</u>)	<u>quarter (month optional)</u>	<u>not applicable</u>
Subject area Domain 2. Country level business statistics			
<i>Topics</i>	<i>Periodicity</i>	<i>Reference period</i>	<i>Statistical unit</i>
Business population	A annually	<u>calendar year</u>	<u>enterprise</u>
Labour inputs	A annually	<u>calendar year</u>	<u>enterprise</u>
R&D inputs	biennially; annually for	<u>calendar year</u>	<u>enterprise for the business</u>

	<p><u>with the following exceptions</u></p> <ul style="list-style-type: none"> sector of performance breakdown of intramural R&D expenditure, R&D personnel and number of researchers as well as for government budget appropriations or outlays on research and development <u>allocations for R&D</u> (GBAORD) and national public funding to transnationally coordinated R&D: <u>annually</u> 		<p><u>enterprise sector</u> <u>institutional unit for the other sectors</u></p>
Purchases	<p>annually; every three years for <u>with the following exception</u></p> <ul style="list-style-type: none"> payments to subcontractors: <u>every three years</u> 	<u>calendar year</u>	<u>enterprise</u>
Outputs and performance	<p>annually; biennially for <u>with the following exceptions</u></p> <ul style="list-style-type: none"> product and residence of client breakdown of net turnover for NACE 69.1, 69.2, 70.2, 71.1, 71.2 and 73.2: <u>biennially</u> <p>; every five years for</p> <ul style="list-style-type: none"> Net turnover from agriculture, forestry, fishing and industrial activities, Net turnover from industrial activities excluding construction, Net turnover from construction, Net turnover from service activities, Net turnover from trading activities of purchase and resale and from intermediary activities, Net turnover from building and Net turnover from civil engineering: <u>every five years</u> <p>; every three years for</p> <ul style="list-style-type: none"> income from subcontracting: <u>every three years</u> 	<u>calendar year</u>	<p><u>enterprise</u> <u>with the following exceptions</u></p> <ul style="list-style-type: none"> <u>sold production, production under sub-contracted operations and actual production: KAU</u>
Investments	<p>annually; every three years for <u>with the following exception</u></p>	<u>calendar year</u>	<u>enterprise</u>

	<ul style="list-style-type: none"> investment in intangible assets: every three years 		
Innovation	Biennially	<u>reference period is three year period before the end of every even calendar year</u>	<u>enterprise</u>
ICT usage and e-commerce	annually	<u>calendar year of the adoption of the implementing act laying down the variables; calendar year following the year of adoption of the implementing act laying down the variables for the other variables</u>	<u>enterprise</u>
Subject area Domain 3. Regional business statistics			
<i>Topics</i>	<i>Periodicity</i>	<i>Reference period</i>	<i>Statistical unit</i>
Business population	annually	<u>calendar year</u>	<u>enterprise with the following exception</u> <ul style="list-style-type: none"> <u>number of local units (optional for NACE Section K): local unit</u>
Labour inputs	annually	<u>calendar year</u>	<u>enterprise with the following exceptions</u> <ul style="list-style-type: none"> <u>number of employees and self-employed persons in local units, wages and salaries in local units: local unit</u>
R&D inputs	biennially	<u>calendar year</u>	<u>enterprise for business enterprise sector; institutional unit for the other sectors</u>
Subject area Domain 4. Statistics on international activities			

<i>Topics</i>	<i>Periodicity</i>	<i>Reference period</i>	<i>Statistical unit</i>
Business population	annually	<u>calendar year</u>	<u>enterprise</u>
Labour inputs	annually	<u>calendar year</u>	<u>enterprise</u>
Investments	annually	<u>calendar year</u>	<u>enterprise</u>
Outputs and performance	annually	<u>calendar year</u>	<u>enterprise</u>
International trade in goods	monthly; <u>with the following exception</u> <ul style="list-style-type: none"> • biennially for combined product and invoicing currency breakdown for extra EU imports and exports of goods: 	<u>to be specified in implementing acts according to Article 7(1)(l)</u>	<u>Not applicable</u>
International trade in services	annually; quarterly for <u>with the following exception</u> <ul style="list-style-type: none"> • first level service breakdowns: <u>quarterly</u> 	<u>calendar year</u> <u>with the following exception</u> <ul style="list-style-type: none"> • <u>first level service breakdowns: quarter</u> 	<u>Not applicable</u>
Global value chains	every three years	<u>three calendar years; reference year t and the reference period t-2 to t</u>	<u>enterprise</u>

Annex III

Elements of the European ~~network~~ **framework** of statistical business registers

Part A: Register detailed topics and unique identifier

1. The units listed in the national statistical business registers and in the EuroGroups Register as defined in Article 3 of this Regulation shall be characterised by an identity number and by register detailed topics specified in Part C.
2. The units listed in the national statistical business registers and in the EuroGroups Register shall be uniquely identified by an identity number to facilitate the infrastructure role of the European ~~network~~ **framework** of statistical business registers. These identity numbers will be provided by the National Statistical Authorities. The identity numbers for legal units and multinational enterprise groups relevant for the EuroGroups Register will be provided by the Commission (Eurostat). For national purposes National Statistical Authorities can maintain additional identity number in the national statistical business registers.

Part B: Time reference and periodicity

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|----|--|
| 3. | Entries onto and removals from the national statistical business registers and the EuroGroups Register shall be updated at least annually. |
| 4. | The frequency of updating shall depend on the kind of unit, the variable considered, the size of the unit and the source generally used for the update. |
| 5. | Member States shall make annually a copy that reflects the state of the national statistical business registers at the end of the year and keep that copy for at least 30 years for the purpose of analysis. The Commission (Eurostat) shall make annually a copy that reflects the state of the EuroGroups Register at the end of a the year and keep that copy for at least 30 years for the purpose of analysis. |

Part C: Detailed topics for business registers

The national statistical business registers and the EuroGroup Register shall, for the respective units defined in Article 3 of this Regulation, contain the following detailed topics by unit.

UNITS	Detailed topics
1. LEGAL UNITS	Identification characteristics
	Demographic characteristics events
	Economic/ Stratification characteristics parameters
	Links with enterprise
	Links with other registers
	Link with enterprise group
	Control of units
	Ownership of units
2. ENTERPRISE GROUP	Identification characteristics
	Demographic characteristics events
	Economic/ Stratification characteristics parameters and economic variables
3. ENTERPRISE	Identification characteristics
	Link to other units
	Demographic characteristics events
	Economic/ Stratification characteristics parameters and economic variables
4. LOCAL UNIT	Identification characteristics
	Demographic characteristics events
	Economic/ Stratification characteristics parameters and economic variables
	Links to other units and registers
5. KIND OF ACTIVITY UNIT if covered as statistical unit in accordance with Article 3(2a)iii	Identification characteristics
	Demographic characteristics events
	Economic/ Stratification characteristics parameters and economic variables
	Links to other units and registers

Annex IIIa (NEW)

Detailed topics and variables for the exchange of confidential data for the purpose of the European framework of statistical business registers

Items marked 'conditional' are mandatory if available in the Member States and items marked 'optional' are recommended.

1. Data to be transmitted by the competent National Statistical Authorities to the Commission (Eurostat) and allowed to be exchanged between the competent National Statistical Authorities [Article 10(1) and Article 10(2)]

<u>Units</u>	<u>Detailed Topics</u>	<u>Variables</u>
Legal unit	Identification	Identification variables
	Demographic events	Date of incorporation for legal persons or date of official recognition as an economic operator for natural persons Date of which the legal unit ceased
	Stratification parameters	Legal form Legal activity status Flag for branches as defined by Regulation (EC) No 549/2013 (conditional) Flag for Special Purpose Entities as defined by Regulation (EC) No 549/2013 (optional)
	Control of units	Identification variables of the legal unit which is either controlled or controls
	Ownership of units	Identification variables of unit which is either owned or owns Shares (%) of resident legal unit(s) owned by the legal unit (conditional) Shares (%) of resident legal unit(s), which own(s) the legal unit (conditional) Shares (%) of non-resident legal unit(s) owned by the legal unit (conditional) Shares (%) of non-resident legal unit(s), which own(s) the legal unit (conditional) Date of start-end of shares (conditional)
Enterprise group	Identification	Identification variables

	Stratification parameters and economic variables	Principal activity code of the enterprise group at NACE 2-digit level Secondary activities of the enterprise group at NACE 2-digit level (optional) Number of employees and self-employed persons (conditional) Net turnover (conditional) Total assets of the enterprise group (conditional) Countries where non-resident enterprises or local units are located (optional)
Enterprise	Identification	Identification variables
	Link to other units	Identity number(s) of the legal unit(s) of which the enterprise consist(s) Identity number of the enterprise group to which the enterprise belongs
	Demographic events	Date of commencement of activities Date of final cessation of activities
	Stratification parameters and economic variables	Principal activity code of the enterprise at NACE 4-digit level Number of employees and self-employed persons Number of employees Net turnover Institutional sector and sub-sector according to Regulation (EC) No 549/2013

2. Data to be transmitted by the Commission (Eurostat) to the competent National Statistical Authorities and allowed to be exchanged between the Commission (Eurostat) and the competent central banks in the case of authorization [Article 10(2) and Article 10(4)]

Units	Detailed topics	Variables
Legal unit	Identification	Identification variables
	Demographic events	Date of incorporation for legal persons or date of official recognition as an economic operator for natural persons

		Date of which the legal unit ceased
	Stratification parameters	Legal form Legal activity status Flag for branches as defined by Regulation (EC) No 549/2013 (conditional) Flag for Special Purpose Entities as defined by Regulation (EC) No 549/2013 (optional)
	Links with enterprise	Identification variables of the enterprise(s) to which the unit belongs Date of association to the enterprise(s) (conditional) Date of separation from the enterprise(s) (conditional)
	Links with other registers	Links with other registers
	Link with enterprise group	Identification variables of the enterprise group to which the unit belongs Date of association to the enterprise group Date of separation from the enterprise group
	Control of units	Identification variables of the legal unit which is either controlled or controls
	Ownership of units	Identification variables of unit which is either owned or owns Shares (%) of resident legal unit(s) owned by the legal unit (conditional) Shares (%) of resident legal unit(s), which own(s) the legal unit (conditional) Shares (%) of non-resident legal unit(s) owned by the legal unit (conditional) Shares (%) of non-resident legal unit(s), which own(s) the legal unit (conditional) Date of start-end of shares (conditional)
Enterprise group	Identification	Identification variables
	Demographic events	Date of commencement of the enterprise group Date of cessation of the enterprise group
	Stratification parameters and	Principal activity code of the enterprise group at

	economic variables	<p>NACE 2-digit level</p> <p>Secondary activities of the enterprise group at NACE 2-digit level (optional)</p> <p>Number of employees and self-employed persons (conditional)</p> <p>Net turnover (conditional)</p> <p>Total assets of the enterprise group (conditional)</p> <p>Countries where non-resident enterprises or local units are located (optional)</p>
Enterprise	Identification	Identification variables
	Link to other units	<p>Identity number(s) of the legal unit(s) of which the enterprise consist(s)</p> <p>Identity number of the multinational or national enterprise group, to which the enterprise belongs</p>
	Demographic events	<p>Date of commencement of activities</p> <p>Date of final cessation of activities</p>
	Stratification parameters and economic variables	<p>Principal activity code of the enterprise group at NACE 4-digit level</p> <p>Secondary activities of the enterprise group at NACE 4-digit level (conditional)</p> <p>Number of employees and self-employed persons</p> <p>Number of employees</p> <p>Number of employees in full-time equivalents (optional)</p> <p>Net turnover</p> <p>Institutional sector and sub-sector according to Regulation (EC) No 549/2013</p>

3. Data exchanges on incorporated legal units for identification purposes [Article 10(3)]

3.1. Data to be transmitted by the competent National Statistical Authorities to the Commission (Eurostat) on resident incorporated legal units

Units	Detailed topics	Variables
Legal unit	Identification	Identification variables
	Demographic events	Date of incorporation for legal persons or date of official recognition as an economic operator for natural persons Date of which the legal unit ceased
	Stratification parameters	Legal form Legal activity status Flag for branches as defined by Regulation (EC) No 549/2013 (conditional)

3.2. Data to be transmitted by the competent National Statistical Authorities to the Commission (Eurostat) on foreign incorporated legal units

Units	Detailed topics	Variables
Legal unit	Identification	Identification variables
	Demographic events	Date of incorporation for legal persons or date of official recognition as an economic operator for natural persons Date of which the legal unit ceased
	Stratification parameters	Legal form (optional) Legal activity status Flag for branches as defined by Regulation (EC) No 549/2013 (conditional)

3.3. Data to be transmitted by the Commission (Eurostat) to the competent National Statistical Authorities on incorporated legal units

Units	Detailed topics	Variables
Legal unit	Identification	Identification variables
	Demographic events	Date of incorporation for legal persons or date of official recognition as an economic operator for natural persons Date of which the legal unit ceased

	Stratification parameters	Legal form Legal activity status Flag for branches as defined by Regulation (EC) No 549/2013 (conditional)
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Annex IIIb (NEW)

Information to be provided by the tax authorities responsible in each Member State to the National Statistical Authority as referred to in Article 5(2)

(a) information from VAT returns on taxable persons or non-taxable legal persons who have declared, for the period in question, intra-Union supplies of goods in accordance with Article 251(a) of Council Directive 2006/112/EC or intra-Union acquisition of goods in accordance with Article 251(c) of Council Directive 2006/112/EC,
(b) information from recapitulative statements on intra-Union supplies collected from the recapitulative VAT statements in accordance with Articles 264 and 265 of Directive 2006/112/EC,
(c) information on intra-Union acquisitions communicated by all other Member States in accordance with Article 21(2) of Council Regulation (EU) No 904/2010.

Annex IIIc (NEW)

Information to be provided by the custom authorities responsible in each Member State to the National Statistical Authority as referred to in Article 5(3)

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| <p>(a) information identifying the person who carries out intra-Union exports and intra-Union imports of goods covered by the customs procedures of inward processing,</p> |
| <p>(b) the registration and identification data of economic operators provided for under customs provisions of the European Union available in the electronic system relating to EORI number as referred to in Article 7 of Commission Implementing Regulation (EU) 2015/2447,</p> |
| <p>(c) the records on imports and exports from customs declarations which were accepted or were subject to decisions by the national customs authorities pertaining to them:
which were lodged with them; or
for which the supplementary declaration is, in accordance with Article 225 of Commission Implementing Regulation (EU) 2015/2447, available to them through direct electronic access in the authorisation holder's system.</p> |

Annex IV

Amendments of Regulation (EC) No184/2005

In Annex I, table 3 is replaced by the following:			
<i>"Table 3</i>			
International trade in services — accounting elements Deadline: T + 9 months			
Periodicity: Annual			
First reference period: 2013			
	Credit	Debit	Balance
Compensation of employees	Geo-5	Geo-5	Geo-5
Personal transfers	Geo-5	Geo-5	Geo-5
Workers' remittances	Geo-5	Geo-5	Geo-5
SERVICES	Geo-6	Geo-6	Geo-6
Travel			
Business travel	Geo-5	Geo-5	Geo-5
Acquisition of goods and services by border, seasonal, and other short-term workers	Geo-5	Geo-5	Geo-5
Other business travel	Geo-5	Geo-5	Geo-5
Personal travel	Geo-5	Geo-5	Geo-5
Health-related expenditure	Geo-5	Geo-5	Geo-5
Education-related expenditure	Geo-5	Geo-5	Geo-5
Other personal travel	Geo-5	Geo-5	Geo-5
Financial intermediation service indirectly measured (FISIM)	Geo-3	Geo-3	Geo-3