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**REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND
THE COUNCIL**

**on the exercise of the power to adopt delegated acts conferred on the Commission by
Regulation (EU) No 549/2013 of the European Parliament and of the Council on the
European system of national and regional accounts in the European Union**

1. INTRODUCTION

Regulation (EU) No 549/2013 of the European Parliament and of the Council¹ sets up the European System of Accounts 2010 (ESA 2010). ESA 2010 is a system of national and regional accounts designed to meet the requirements of the EU's economic, social and regional policy. It contains:

- a) a methodology (Annex A of the Regulation) on common standards, definitions, classifications and accounting rules that must be used for compiling accounts and tables on comparable bases for the purposes of the EU;
- b) a programme (Annex B of the Regulation) setting out the time limits by which Member States must transmit to the Commission (Eurostat) the accounts and tables to be compiled in accordance with the methodology referred to in point (a).

Regulation (EU) No 549/2013 empowers the Commission to adopt delegated acts, in accordance with the conditions laid down in Article 7 of the Regulation:

- on amendments to the ESA 2010 methodology, set out in Annex A, in order to specify and improve its content for the purpose of ensuring a harmonised interpretation or to ensure international comparability provided that they do not change its underlying concepts, do not require additional resources for producers within the European Statistical System for their implementation, and do not cause a change in own resources (Article 2(2));
- and to ensure the reliability and comparability of the ESA 2010 data of the Member States on research and development recorded as gross fixed capital formation. In exercising its power pursuant to this paragraph, the Commission must ensure that such delegated acts do not impose a significant additional administrative burden on the Member States or on the respondent units (Article 2(5)).

A third empowerment, notably on the revision of the methodology used for the calculation and allocation of financial intermediation services indirectly measured (FISIM) in national accounts in accordance with the methodology described in Annex A was conferred on the Commission for a period of two months and had to be exercised before 17 September 2013² (Article 2(4));

Regulation (EU) No 549/2013 emphasises the importance of the Commission carrying out appropriate consultations during its preparatory work, including with the European Statistical System Committee established under Regulation (EC) No 223/2009³ (Recital 24).

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

² As indicated in the report on the previous 5 years period, this empowerment has not been used by the Commission.

³ 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

2. LEGAL BASIS

This report is required under Article 7(2) of Regulation (EU) No 549/2013, which confers on the Commission the power to adopt the delegated acts referred to in Article 2(2) and 2(5) for a period of five years from 16 July 2013. The delegation of power is tacitly extended for periods of identical duration, unless the European Parliament or the Council opposes such extension not later than three months before the end of each period. The Commission is required to prepare a report on the delegation of power no later than nine months before the end of the five-year period.

3. EXERCISE OF THE DELEGATION IN THE CURRENT PERIOD

The Commission reported on the use of the delegation of powers during the first five years of application of Regulation (EU) No 549/2013 in 2017⁴.

During the following five-year period, starting on 16 July 2018 as per the tacit extension of the delegation of powers, the Commission did not exercise its power to adopt delegated acts as conferred on it by Articles 2(2) and 2(5) of Regulation (EU) No 549/2013.

4. CONCLUSION

Since 16 July 2018, the Commission has not exercised the power to adopt delegated acts conferred on it by Regulation (EU) 549/2013.

However, the Commission considers that it should continue to have the delegated powers pursuant to Regulation (EU) No 549/2013, as it may need to adopt delegated acts in the future to reflect progress in statistical methodologies and with respect to possible adaptations of this Regulation.

The Commission invites the European Parliament and the Council to take note of this report.

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).

⁴ See [Report from the Commission to the European Parliament and the Council on the exercise of the power to adopt delegated acts conferred on the Commission by Regulation \(EU\) No 549/2013 of the European Parliament and of the Council on the European system of national and regional accounts in the European Union](#).