

# **Eurostat manual**

## **on the Production of Business Services Statistics**

**Annex VIII of  
European Parliament and Council Regulation No  
295/2008**

## *Preface*

This manual aims at putting down all necessary information for the collection, compilation and transmission of Business Services Statistics. This manual is part of a series of methodological manuals in the area of Structural Business Statistics as laid down in European Parliament and Council Regulation No 295/2008.

In addition to this manual, six additional detailed methodological manuals exist:

- A general methodological manual covering all annexes of European Parliament and Council Regulation No 295/2008
- A methodological manual on structural business statistics for industry, construction, trade and non-financial services,
- A methodological manual on insurance services statistics
- A methodological manual on statistics on credit institutions
- A methodological manual on statistics on pension funds
- A joint Eurostat and OECD methodological manual on business demography statistics

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**Annex II: Description of products**

## 0. Introduction

Business services are a driver of the knowledge-based economy and their labour-intensive nature has also attracted interest in their potential as providers of new jobs in the future. Contributing to the recent increase in the demand for business services, the growing trend in outsourcing has seen many enterprises use service providers for non-core professional activities. Technological progress and the Internet are also important factors which have provided new production possibilities and new modes of supply. Beyond the establishment of the framework of the General Agreement on Trade in Services (GATS) and greater openness of international markets, the recently agreed European Services Directive (2006/123/EC) should further strengthen the business services sector on the international stage.

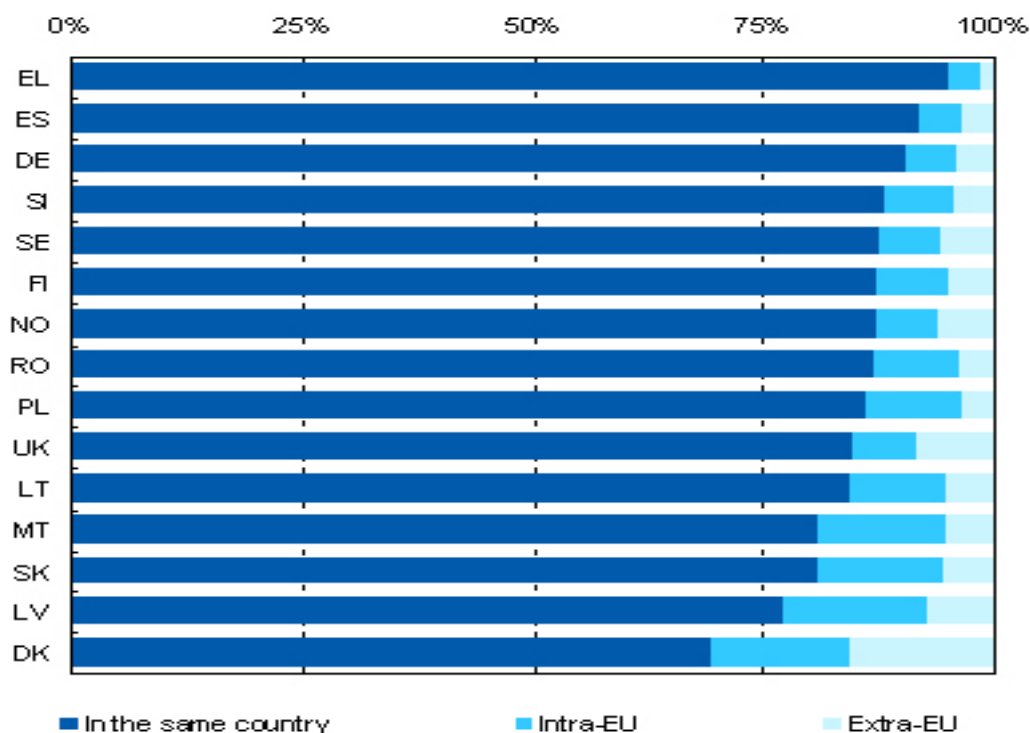
Given the flexibility and dynamics of the business services sector, it is important for analysts to have a detailed knowledge of both clients and products (which are becoming increasingly non-standard and customised according to client needs) in order to further their understanding of market forces in this domain.

In order to improve statistical coverage and respond to user needs, Eurostat has developed statistics on these dynamic areas of the economy since early 2000. Participating countries have provided statistics on business services on a voluntary basis. From the reference year 2008 onwards, the business services data collection will become part of the regular annual data collection of SBS.

### 0.1 Facts and Figures

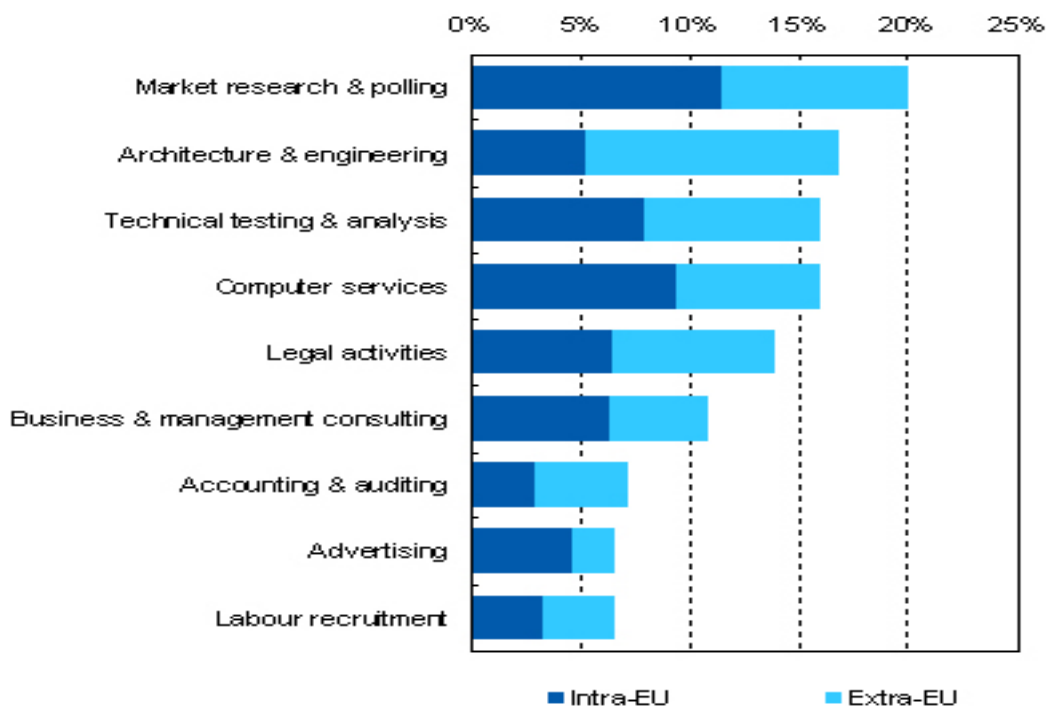
- In 2004, 3.0 million enterprises in the EU-27 had as their main activity the provision of business services. They employed 13.2 million persons and generated total gross turnover of EUR 1 167 billion, equivalent to 10.6 % of the non-financial business economy workforce and to 6.0 % of total turnover;
- Legal, accounting, auditing and business management services accounted for 35 % of business services turnover in the EU-27, computer and related activities for 27 %, architecture, engineering and consultancy (19 %), advertising (11 %), and labour recruitment and provision of personnel (8 %);
- An analysis based on the location of clients gives information on the exports of business services to residents in other Member States or outside of the EU. In 2004, domestic clients accounted for upwards of 90 % of the turnover that was generated in the business services sectors of Germany, Spain and Greece; at the other end of the range, Denmark and Latvia were the only countries where more than 20 % of sales were accounted for by exports;
- The activities with the highest proportion of their sales coming from exports were market research and public opinion polling (20 %), architecture and engineering (17 %), technical testing and analysis (16 %) and computer services (16 %).

**Turnover within business services by residence of client, 2004 (% of total turnover) (1)**



(1) Business services are defined as NACE Division 72 and NACE Groups 74.1 to 74.5.  
Source: Eurostat (SBS)

**Business services exports as a share of total turnover, by activity, average of available countries, 2004 (%) (1)**



(1) Denmark, Germany, Greece, Spain, Latvia, Lithuania, Romania, Slovenia, Slovakia, Finland, Sweden, the United Kingdom and Norway.

Source: Eurostat (SBS – Business Services)

## **0.2 Publications**

EU-27 business services: thriving in the wake of outsourcing and liberalisation - Statistics in Focus 06/2007

Exports of business services - Statistics in Focus 06/2007

Provision and export of computer services in Europe - Statistics in Focus 04/2006

Advertising services and labour recruitment in Europe - Statistics in Focus 04/2006

Business services - Detailed tables 01/2005

Accounting, book-keeping, auditing activities, tax consultancy and business and management consultancy - Statistics in Focus 06/2004

Architectural and engineering activities and related technical consultancy - Statistics in Focus 03/2004

## **0.3 Data**

Live access and tools are available to download all the specific data on business services from Eurostat's database.

Standard business statistics (value added, turnover, employment, etc.) for business services are also available from the main data collection for structural business statistics: annual statistics, SMEs and regional data (only available down to NACE division level).

## **0.4 Background**

### *Methodology and terminology*

Information on methodology and terminology is also available in the SDDS metadata accompanying the business services dataset at Eurostat's database.

### *Policy context*

The recently adopted European Services Directive (2006/123/EC) seeks to achieve a genuine internal market in services through the removal of legal and administrative barriers that have prevented enterprises from one Member State providing similar services in another Member State. The directive aims to make it easier for businesses to provide and use cross-border services within the EU, increasing cross-border competition.

# 1. The statistical unit used in business services statistics: the enterprise

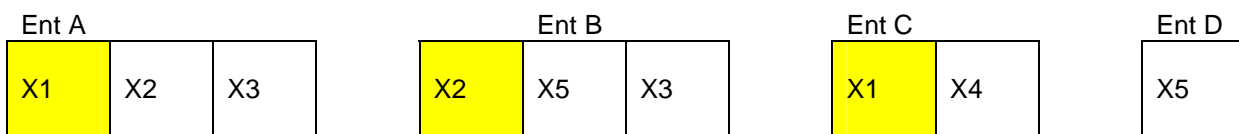
The enterprise is the smallest combination of legal units that is an organizational unit producing goods or services, which benefits from a certain degree of autonomy in decision-making, especially for the allocation of its current resources. An enterprise carries out one or more activities at one or more locations. An enterprise may be a sole legal unit.

## *Explanatory note*

The enterprise thus defined is an economic entity which can therefore, under certain circumstances, correspond to a grouping of several legal units. Some legal units, in fact, perform activities exclusively for other legal units and their existence can only be explained by administrative factors (e. g. tax reasons), without them being of any economic significance. A large share of legal units, with no persons employed, also belongs to this category. In many cases, the activities of these legal units should be seen as ancillary activities of the parent legal unit they serve, to which they belong to and to which they must be attached to form an enterprise used for economic analysis.

Using the enterprise as a statistical unit for most SBS data series has important implications for the interpretation of the data. In fact, enterprises are attributed a certain activity code (for classification of activities according to NACE see section 2.1. below) on the basis of their principal activity. The enterprise statistics however refer to all activities carried out by the enterprises with a certain activity code including their secondary activities.

Example: Enterprise statistics



X = principal activity

In SBS the following enterprise statistics will be provided on the following activities:

X1: total activities of enterprises A and C

X2: the total activities of enterprise B

X3: no statistics

X4: no statistics

X5: total activities of enterprise D

In a product based statistical data collection one would find information on all activities X1, X2, X3, X4 and X5 by means of a proper product list. Thus the product based Statistics have potentially a major advantage over the current activity based SBS statistics. Product based statistics not only provide more insight to the production/turnover on the main activity of an enterprise but on the supplementary activities as well. The necessary pre-condition for this are properly functioning product lists used in surveys.



## 2. The classifications

### 2.1. The NACE classification of activities

#### 2.1.1 The NACE classification

NACE Rev. 2 (Statistical Classification of Economic Activities in the EU) is the classification of economic activities corresponding to ISIC Rev.4 (International Standard Industry Classification of UN) at European level that was established by Regulation (EC) No 1893/2006 of the European Parliament and of the Council. Though more disaggregated than ISIC Rev.4, NACE Rev.2 is totally in line with it and can thus be regarded as its European counterpart.

Since the national economic structures vary considerably, there are branches of industry in NACE Rev. 2 which are not of importance or do not occur in all Member States (e.g. branches of mining and quarrying, manufacture of spacecraft, etc.).

The NACE Rev. 2 Regulation allows the Member States to use a national version derived from NACE Rev. 2 for national purposes. Such national versions must, however, fit into the structural and hierarchical framework laid down by NACE Rev. 2.

The following sections are distinguished in the NACE classification:

A	Agriculture, forestry and fishing
B	Mining and quarrying
C	Manufacturing
D	Electricity, gas, steam and air conditioning supply
E	Water supply; sewerage, waste management and remediation activities
F	Construction
G	Wholesale and retail trade; repair of motor vehicles and motorcycles
H	Transportation and storage
I	Accommodation and food service activities
J	Information and communication
K	Financial and insurance activities
L	Real estate activities
M	Professional, scientific and technical activities
N	Administrative and support service activities
O	Public administration and defence; compulsory social security
P	Education
Q	Human health and social work activities
R	Arts, entertainment and recreation
S	Other service activities
T	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use
U	Activities of extraterritorial organisations and bodies

SBS only covers the market activities included in sections B to N and division 95 of Section S. It is foreseen to undertake a pilot study for sections P, Q, R and divisions 94 and 96 of Section S and to possibly extend the coverage to non-market activities, but this still needs to be discussed with the Member States.

The new NACE structure (NACE Rev.2) will be applied in structural business statistics from the reference year 2008 and onwards. For previous years the NACE Rev.1.1 (or Rev.1) has been used for the collection of the data.

## 2.1.2. How to determine principal activity of a unit?

In the following a top-down approach is used.

- 1) Make a list of all the activities of the unit and allocate to the different NACE classes the data on the value added (or another relevant measure) for a recent period of 12 months
- 2) Determine which NACE section has the relatively most important part of the value added
- 3) Determine in this Section, which division has the most important part of the value added
- 4) In this division determine the group that has the relatively most important part of the value added
- 5) In this group determine the class for which the relative part is the most important. This class determines the principal activity.

For instance: A declaring unit has the following activities:

Section	Division	Class	Part of value added (%)
C	25	25.91	7%
	28	28.30	8%
		28.41	3%
		28.93	21%
	28.95	8%	
G	29	29.32	5%
	46	46.14	7%
		46.52	28%
M	71	71.12	13%

28.93 is the principal activity of this enterprise even though the activity 46.52 has relatively the most important part. The most important section is C, the most important division is 28 and the most important group is 28.9.

In practice companies with this many activities are not so current: the largest enterprises tend to split into different smaller companies and form an enterprise group. Changes from one class to another are possible, but there exist stability rules: you should not change the NACE code unless the change in activity is substantial.

In general, NSI apply a certain "stability rule" in order for the NACE codes to be as stable as possible over time. If a change in principal activity is noted for a certain enterprise, this enterprise is monitored for some years before changing the code in the business register in order to verify that this change has a more definitive character. This way an erratic evolution of structural business statistics on certain activities can be avoided.

Below one can find useful definitions and guidance concerning the classification in the case of subcontracting or outsourcing:

**Principal** = unit that enters into a contractual relationship with another unit (here called contractor) to carry out some part of the whole production process. Sometimes, the terms "converter" or "contractor" are also used.

**Contractor** = unit that carries out a specific production process based on a contractual relationship with a principal. The term "subcontractor" is also used. In NACE, the activities performed by the contractor are denominated "on a fee or contract basis".

**Outsourcing** = contractual agreement according to which the principal requires the contractor to carry out a specific production process. Sometimes, the term "subcontracting" is used as well.

Examples of parts of the production process that can be outsourced are: manufacturing activities, employment services, support functions, etc.

The principal and the contractor may be located in the same economic territory or in different economic territories: the actual location does not affect the classification of either of these units.

Contractors, i.e. units carrying out an activity on a fee or contract basis, are usually classified with units producing the same goods or services for their own account.

The principals should be classified in accordance with the value added principle.

## **2.2. The CPA classification of products**

Some SBS data – including data on Business services - are broken down by products on the basis of the CPA (Statistical Classification of Products by Activity) classification. The CPA is the European version of the CPC (Central Product Classification of UN), and the purposes it serves are in line with those of the CPC. Whilst the CPC is merely a recommended classification, however, the CPA is legally binding in the European Union.

Although the CPA is the European counterpart of the CPC, it differs from the latter not only in that it is more detailed but also as regards its structuring. The European view was that a central product classification should be structured according to the criterion of economic origin (this can be seen also in the name: CPA - Statistical Classification of Products by Activity), with the framework (and thus the definition of the economic activities) being based, naturally enough, on NACE Rev.2. This recourse to NACE Rev.2 with respect to the definitions of economic activity means that the CPA's structure corresponds at all levels to that of NACE Rev.2.

Since the elements of the CPA are based on those of the CPC, links between the CPA and the HS exist in the same way as those between the CPC, which have been referred to above, and the HS (Harmonised System i.e. Harmonised Commodity Description and Coding System of UN). The European counterpart of HS is CN (Combined Nomenclature) and they are mainly used to classify trade in goods statistics. The same also applies as regards the Explanatory Notes to the CPA. The CPA is linked to the NACE Rev.2 at four-digit level (classes).

National versions of the CPA are possible.

The CPA was originally derived from the provisional CPC and hence corresponded to the original version of the HS (base year 1988). This resulted in CPA 1993. The 2002 revision of the HS was taken as an opportunity to produce a slightly corrected version of the CPA, based on HS 2002/CN 2002. This resulted in CPA 2002. The current CPA classification applicable to the data to be provided for the reference year 2008 and onwards has been established by European Parliament and Council Regulation No 451/2008.

### 3. Deliverables

#### 3.1. Data series to be delivered

##### Business services

Summary table

Series code	Title
8A	Annual enterprise statistics for activities of NACE division 62, groups 58.2, 63.1, 73.1 and division 78 broken down by product type
8B	Annual enterprise statistics for activities of NACE division 62, groups 58.2, 63.1 and 73.1 division 78 broken down by residence of client
8C	Biennial enterprise statistics for activities of NACE groups 69.1, 69.2 and 70.2 broken down by product type
8D	Biennial enterprise statistics for activities of NACE groups 69.1, 69.2 and 70.2 broken down by residence of client
8E	Biennial enterprise statistics for activities of NACE groups 73.2, 71.1 and 71.2 broken down by product type
8F	Biennial enterprise statistics for activities of NACE groups 73.2, 71.1 and 71.2 broken down by residence of client

**Annual enterprise statistics for activities of NACE division 62, groups 58.2, 63.1 and division 78 broken down by product type** listed in Annex VIII Section 4 paragraph 2 of European Parliament and Council Regulation (EC) No 295/2008 concerning structural business statistics

**Series 8A**

Series	Annual enterprise statistics for activities of NACE division 62, groups 58.2, 63.1, 73.1 and division 78 broken down by product type
First reference year	2008
Frequency	Annual
Activity coverage	NACE REV.2 division 62, groups 58.2, 63.1 and 73.1 and division 78
Characteristics	Characteristic in Annex VIII Section 4 paragraph 2 12110 Turnover (for enterprises with 20 or more persons employed only)
Level of activity breakdown	NACE REV.2 divisions 62 and 78 NACE REV.2 groups 58.2, 63.1 and 73.1
Level of breakdown by product type	<p>CPA</p> <p><u>For NACE REV.2 division 62 and groups 58.2 and 63.1 (Computer services)</u></p> <p>58.21 Publishing services of computer games</p> <p>58.29 Other software publishing services</p> <p>58.29.1+58.29.2 Systems software, packaged; Application software, packaged</p> <p>58.29.3+58.29.4 Software downloads; On-line software</p> <p>58.29.5 Licensing services for the right to use computer software</p> <p>62.01 Computer programming services</p> <p>62.02 Computer consultancy services</p> <p>62.03 Computer facilities management services</p> <p>62.09 Other information technology and computer services</p> <p>63.11 Data processing, hosting and related services</p> <p>63.12 Web portal content</p> <p>95.11 Repair services of computers and peripheral equipment</p> <p>Resale This should include all resale (wholesale and retail) of software which is <u>not developed</u> by the enterprise. Resale of hardware (which is not manufactured by the enterprise) should also be included.</p> <p>OTH Other products n.e.c.</p> <p>TOTAL Total turnover</p> <p><u>For NACE REV.2 group 73.1 (Advertising)</u></p> <p>73.11.1 Services provided by advertising agencies</p> <p>73.11.11 Full service advertising services</p> <p>73.11.12 Direct marketing and direct mailing</p> <p>73.11.13 Advertising design and concept development services</p> <p>73.11.19 Other advertising services</p> <p>73.12.1 Sale of advertising space or time on a fee or contract basis</p> <p>73.12.11 Sale of advertising space on a fee or contract basis in print media</p> <p>73.12.12 Sale of TV/radio advertising space or time on a fee or contract basis</p> <p>73.12.13 Sale of internet advertising space or time on a fee or contract basis</p> <p>73.12.14 Sale of events relating advertising</p> <p>73.12.19 Other sale of advertising space or time on a fee or contract basis</p> <p>OTH Other products n.e.c.</p> <p>TOTAL Total turnover</p> <p><u>For NACE REV.2 division 78 (Employment activities)</u></p> <p>78.10.1 Services provided by employment placement agencies</p> <p>78.10.11 Executive search services</p> <p>78.10.12 Permanent placement services, other than executive search services</p> <p>78.20.1 Temporary employment agency services</p> <p>78.20.11 Temporary employment agency services for the supply of computer and telecommunications personnel</p> <p>78.20.12 Temporary employment agency services for the supply of other office support personnel</p> <p>78.20.13 Temporary employment agency services for the supply of commercial and trade personnel</p> <p>78.20.14 Temporary employment agency services for the supply of transport, warehousing, logistics or industrial workers</p> <p>78.20.15 Temporary employment agency services for the supply of hotels and restaurants personnel</p> <p>78.20.16 Temporary employment agency services for the supply of medical personnel</p> <p>78.20.19 Temporary employment agency services for the supply of other personnel</p> <p>78.30.1 Other human resources provision services</p> <p>OTH Other products n.e.c.</p> <p>TOTAL Total turnover</p>

**Annual enterprise statistics for activities of NACE division 62, groups 58.2, 63.1, 73.1 and division 78 broken down by residence of client** listed in Annex VIII Section 4 paragraph 2 of European Parliament and Council Regulation (EC) No 295/2008 concerning structural business statistics

**Series 8B**

Series	Annual enterprise statistics for activities of NACE division 62, groups 58.2, 63.1, 73.1 and division 78 broken down by residence of client
Frequency	Annual
Activity coverage	NACE REV.2 division 62, groups 58.2, 63.1 and 73.1 and division 78
Characteristics	Characteristic in Annex VIII Section 4 paragraph 2 12110 Turnover (for enterprises with 20 or more persons employed only)
Level of activity breakdown	NACE REV.2 divisions 62 and 78 NACE REV.2 groups 58.2, 63.1 and 73.1
Level of breakdown by residence of client	1. Resident (as defined in ESA95 paragraph 1.30) 2. Non-resident Of which 2.1 intra-EU 2.2 iextra-EU

**Biennial enterprise statistics for activities of NACE groups 69.1, 69.2 and 70.2 broken down by product type** listed in Annex VIII Section 4 paragraph 2 of European Parliament and Council Regulation (EC) No 295/2008 concerning structural business statistics

**Series 8C**

Series	Biennial enterprise statistics for activities of NACE groups 69.1, 69.2 and 70.2 broken down by product type
First reference year	2008
Frequency	2-yearly
Activity coverage	NACE REV.2 groups 69.1, 69.2, and 70.2
Characteristics	Characteristic in Annex VIII Section 4 paragraph 3 12110 Turnover (for enterprises with 20 or more persons employed only)
Level of activity breakdown	NACE REV.2 groups 69.1, 69.2 and 70.2
Level of breakdown by product type	<p>CPA</p> <p><u>For NACE REV.2 group 69.1 (legal services)</u></p> <p>69.10.11 Legal advisory and representation services concerning criminal law</p> <p>69.10.12 Legal advisory and representation services in judicial procedures concerning business and commercial law</p> <p>69.10.13 Legal advisory and representation services in judicial procedures concerning labour law</p> <p>69.10.14 Legal advisory and representation services in judicial procedures concerning civil law</p> <p>69.10.15 Legal services concerning patents, copyrights and other intellectual property rights</p> <p>69.10.16 Notarial services</p> <p>69.10.17 Arbitration and conciliation services</p> <p>69.10.18 Auction legal services</p> <p>69.10.19 Other legal services</p> <p>OTH Other products n.e.c.</p> <p>TOTAL Total turnover</p> <p><u>For NACE REV.2 group 69.2 (Accounting, bookkeeping and auditing activities; tax consultancy)</u></p> <p>69.20.1 Financial auditing services</p> <p>69.20.2 Accounting services</p> <p>69.20.21+22+23 Accounting review services; Compilation services of financial statements; Bookkeeping services</p> <p>69.20.24 Payroll services</p> <p>69.20.29 Other accounting services</p> <p>69.20.3 Tax consultancy services</p> <p>69.20.4 Insolvency and receivership services</p> <p>OTH Other products n.e.c.</p> <p>TOTAL Total turnover</p> <p><u>For NACE REV.2 group 70.2 (Management consultancy activities)</u></p> <p>70.21.1 Public relation and communication services</p> <p>70.22.1 Business and other management consulting services</p> <p>70.22.11 Strategic management consulting services</p> <p>70.22.12 Financial management consulting services (except corporate tax)</p> <p>70.22.13 Marketing management consulting services</p> <p>70.22.14 Human resources management consulting services</p> <p>70.22.15 Production management consulting services</p> <p>70.22.16 Supply chain and other management consulting services</p> <p>70.22.17 Business process management services</p> <p>70.22.2 Other project management services, except construction project management services</p> <p>70.22.3 Other business consulting services</p> <p>70.22.4 Trademarks and franchises</p> <p>OTH Other products n.e.c.</p> <p>TOTAL Total turnover</p>

**Biennial enterprise statistics for activities of NACE groups 69.1, 69.2 and 70.2 broken down by residence of client** listed in Annex VIII Section 4 paragraph 3 of European Parliament and Council Regulation (EC) No 295/2008 concerning structural business statistics

**Series 8D**

Series	Biennial enterprise statistics for activities of NACE groups 69.1, 69.2 and 70.2 broken down by residence of client
First reference year	2008
Frequency	2-yearly
Activity coverage	NACE REV.2 groups 69.1, 69.2, and 70.2
Characteristics	Characteristic in Annex VIII Section 4 paragraph 3 12110 Turnover (for enterprises with 20 or more persons employed only)
Level of activity breakdown	NACE REV.2 groups 69.1, 69.2 and 70.2
Level of breakdown by residence of client	1. Resident (as defined in ESA95 paragraph 1.30) 2. Non-resident Of which 2.1 intra-EU 2.2 extra-EU



**Biennial enterprise statistics for activities of NACE groups 73.2, 71.1 and 71.2 broken down by product type** listed in Annex VIII Section 4 paragraph 2 of European Parliament and Council Regulation (EC) No 295/2008 concerning structural business statistics

**Series 8E**

Series	Biennial enterprise statistics for activities of NACE groups 73.2, 71.1 and 71.2 broken down by product type
First reference year	2009
Frequency	2-yearly
Activity coverage	NACE REV.2 groups 73.2, 71.1 and 71.2
Characteristics	Characteristic in Annex VIII Section 4 paragraph 3 12110 Turnover (for enterprises with 20 or more persons employed only)
Level of activity breakdown	NACE REV.2 groups 73.2 and 71.2 and classes 71.11 and 71.12
Level of breakdown by product type	<p>CPA</p> <p><u>For NACE REV.2 group 73.2 (Market research and public opinion polling)</u></p> <p>73.20.1 Market research and similar services</p> <p>73.20.11 Market research services: qualitative services</p> <p>73.20.12 Market research services: quantitative ad-hoc surveys</p> <p>73.20.13 Market research services: quantitative continuous and regular surveys</p> <p>73.20.14+19 Market research services other than surveys; other market research services</p> <p>73.20.2 Public opinion polling services</p> <p>OTH Other products n.e.c</p> <p>TOTAL Total turnover</p> <p><u>For NACE REV.2 class 71.11 (Architectural activities)</u></p> <p>71.11.1 Plans and drawings for architectural purposes</p> <p>71.11.2 Architectural services for buildings</p> <p>71.11.21+22 Architectural services for residential and non-residential building projects</p> <p>71.11.23 Historical restoration architectural services</p> <p>71.11.24 Architectural advisory services</p> <p>71.11.3 Urban and land planning services</p> <p>71.11.4 Landscape architectural services and architectural advisory services</p> <p>OTH Other products n.e.c</p> <p>TOTAL Total turnover</p> <p><u>For NACE REV.2 class 71.12 (Engineering activities and related technical consulting services)</u></p> <p>71.12.1 Engineering services</p> <p>71.12.11 Engineering advisory services</p> <p>71.12.12 Engineering services for building projects</p> <p>71.12.13 Engineering services for power projects</p> <p>71.12.14 Engineering services for transportation projects</p> <p>71.12.15 Engineering services for waste management projects (hazardous and non-hazardous)</p> <p>71.12.16 Engineering services for water, sewerage and drainage projects</p> <p>71.12.17 Engineering services for industrial and manufacturing projects</p> <p>71.12.18 Engineering services for telecommunications and broadcasting projects</p> <p>71.12.19 Engineering services for other projects</p> <p>71.12.2 Project management services for construction projects</p> <p>71.12.3 Geological, geophysical and related prospecting and consulting services</p> <p>OTH Other products n.e.c.</p> <p>TOTAL Total turnover</p> <p><u>For NACE REV.2 group 71.2 (Technical testing and analysis)</u></p> <p>71.20.1 Technical testing and analysis services</p> <p>71.20.11 Composition and purity testing and analysis services</p> <p>71.20.12 Testing and analysis services of physical properties</p> <p>71.20.13 Testing and analysis services of integrated mechanical and electrical systems services</p> <p>71.20.14 Technical testing services for road transport vehicles</p> <p>71.20.19 Other technical testing and analysis services</p> <p>OTH Other products n.e.c.</p> <p>TOTAL Total turnover</p>

**Biennial enterprise statistics for activities of NACE groups 73.2, 71.1 and 71.2 broken down by residence of client** listed in Annex VIII Section 4 paragraph 3 of European Parliament and Council Regulation (EC) No 295/2008 concerning structural business statistics

**Series 8F**

Series	Biennial enterprise statistics for activities of NACE groups 73.2, 71.1 and 71.2 broken down by residence of client
First reference year	2009
Frequency	2-yearly
Activity coverage	NACE REV.2 groups 73.2, 71.1 and 71.2
Characteristics	Characteristic in Annex VIII Section 4 paragraph 3 12110 Turnover (for enterprises with 20 or more persons employed only)
Level of activity breakdown	NACE REV.2 groups 73.2 and 71.2 and classes 71.11 and 71.12
Level of breakdown by residence of client	1. Resident (as defined in ESA95 paragraph 1.30) 2. Non-resident Of which 2.1 intra-EU 2.2 extra-EU

## 3.2. Definitions of characteristics

**Code:** 11 11 0

**Title:** Number of enterprises

**Annex:** I to VIII

### **Definition**

A count of the number of market enterprises as defined in Council Regulation No 696/93 registered to the population concerned in the business register corrected for errors, in particular frame errors. Only active units which either had turnover or employment at any time during the reference period should be included. Dormant (temporarily inactive) and inactive units are excluded. This statistic should include all units active during at least a part of the reference period. It also includes local units (branches) which do not constitute a separate legal entity and which are dependent on foreign enterprises except for the activities covered by Annex V of Regulation No 295/2008. For the statistics on activities defined in Section 3 of Annex V of Regulation (EC) No 295/2008 this characteristic shall be limited to the number of enterprises established according to the law of the reporting country. For the statistics on activities defined in Section 3 of Annex VII of Regulation (EC) No 295/2008 this characteristic shall also comprise pension funds that do not employ personnel. It shall also include pension funds which are not established as legal entities and which are managed by pension fund management companies, insurance enterprises or other financial institutions (without however being covered by the annual accounts of these institutions). This characteristic shall however not include the number of pension funds which are not established separately from the sponsoring undertaking or trade (i.e. the non-autonomous pension funds or the book reserve system normally managed as an ancillary activity by the employer).

**Code:** 12 11 0

**Name:** Turnover

**Annex:** I to V, VII and VIII

### **Definition**

*For the statistics on activities defined in Section 3 of Annexes I to IV and VIII of Regulation (EC) 295/2008 except for the activities classified in NACE Rev.2 Section K turnover comprises the totals invoiced by the observation unit during the reference period, and this corresponds to market sales of goods or services supplied to third parties. The sales of goods include the goods produced by the enterprise as well as the merchandise purchased by a retailer or land and other property held for resale (if land and other property were initially purchased for investment purposes they should not be included in turnover). The rendering of services typically involves the performance by the enterprise of a contractually agreed task over an agreed period of time. The revenue of the long-term contracts (e.g. building contracts) should be recognised by reference to the stage of completion of the contract and not the finished contract method. Goods produced for own consumption or investment should be excluded from turnover.*

Turnover includes all duties and taxes on the goods or services invoiced by the unit with the exception of the value added type taxes (VAT). VAT are collected in stages by the enterprise and fully borne by the final purchaser.

It also includes all other charges (transport, packaging, etc.) passed on to the customer, even if these charges are listed separately in the invoice. Reduction in prices rebates and discounts as well as the value of returned packing must be deducted.

Income classified as other operating income, financial income and extra-ordinary income in company accounts according to the 4th Accounting Directive and revenue from the use by others of enterprise assets yielding interest, royalties and dividends and other income according to IAS/IFRS is excluded from turnover. Operating subsidies received from public authorities or the institutions of the European Union are also excluded.

### ***Link to company accounts***

*For the statistics on activities defined in Section 3 of Annexes I to IV and VIII of Regulation (EC) No 295/2008 except for the activities classified in NACE Rev.2 Section K*

#### 4th Accounting Directive: Council Directive (EEC) No 78/660

Turnover as defined above for statistical purposes comprises the accounting heading/

- Net turnover including other taxes on products linked to turnover but not deductible

#### IAS Regulations: European Parliament and Council Regulation (EC) No 1606/2002 and Commission Regulation (EC) No 1725/2003

Turnover as defined above for statistical purposes comprises the accounting headings:

- Revenue from the sales of goods and the rendering of services (IAS 18.35). If revenue of interests, dividends and royalties is included in this item, they should be subtracted.

### ***Link to other variables***

*For the statistics on activities defined in Section 3 of Annexes I to IV and VIII of Regulation (EC) No 295/2008 with the exception of enterprises with an activity classified in NACE Rev.2 Section K:*

- Turnover is used in the calculation of Production value (12 12 0) and other aggregates and balances.
- Turnover may be broken down by activity: Turnover from i) the principal activity, ii) industrial activities, iii) trading activities of purchase and resale, iv) intermediary activities (agents), v) other service activities (18 11 0 to 18 15 0).
- Turnover may be broken down by product type: Breakdown of turnover by product type (18 21 0).

## 4. Data sources

### 4.1. Business register

A register becomes the pivot of a business statistics system once it aims to collect a set of consistent, relevant information on a regular basis, i.e. at least once a year. In complex and fast-changing market economies, particularly in the European Union, the information necessary for the guidance of the various economic operators can no longer be collected by a business statistics system which has no efficient tool for monitoring the population movement of productive units to be observed, i.e. which does not develop a permanent register for statistical purposes.

What are the functions of that register within the business statistics system?

Community studies have shown that registers are used in 5 main ways:

#### 1/ Detection and construction of statistical units

The statistical analysis units - enterprises, Kind-of-Activity Units (KAU), Units of Homogeneous Production (UHP) - are made-up units which, although they often represent real economic structures, do not always correspond exactly to known legal or administrative units: legal unit or other administrative unit (VAT, social security authorities account).

Administrative sources provide information on the creation and existence of legal units in all countries. The addresses of premises in which these legal units employ workers are also often known to the administrative authorities responsible for implementing social legislation and to the social security authorities, but in some countries those sources are difficult to mobilise.

The registers developed by Community countries will therefore have to serve at the same time as registers of administrative units on the one hand and of statistical units, enterprises, local units, kind-of-activity units, etc. on the other. They are designed to function as a bridge between administrative and statistical units.

#### 2/ Tools for the preparation and co-ordination of surveys

This is the most obvious use of a register: to supply the files for conducting surveys and provide a sampling base.

A register will:

- provide a directory from which mailing lists can be assembled for the despatch of questionnaires in statistical surveys;
- provide a population of businesses for which efficient sampling schemes can be designed and panels monitored;
- provide the basis for grossing-up results from sample surveys to produce population estimates;
- help to prevent duplications and omissions in the collection of information on enterprises;
- improve congruence between the results of different surveys;
- help to improve coverage or reveal inaccuracies by wider use, as has already happened in some Member States, since in that case the information is studied closely by industrial and commercial experts.

This purpose means that the register must be updated at least annually to take account of new units created, but also as regards the main stratification variables of surveys.

If a register is used properly, one can also keep the statistical burden on small enterprises sampled under control by keeping track of the questions put to units in surveys and avoiding selection of the same units more than once.

### 3/ Source of information for demographic analysis

For several years there has been a growing demand for information on the enterprise population, its structure and its demography.

This is an area in which most countries have invested little, as yet, and where maintenance of a register provides essential material.

### 4/ Tool for mobilising administrative sources

The demand for economic information is constantly increasing, which could lead to statistical surveys imposing heavier burdens on enterprises. This trend must be kept in check.

It is necessary to avoid approaching the same enterprise several times and asking for the same information. Above all, statistical surveys must avoid asking for information which the enterprise has already supplied to other authorities.

One problem often mentioned regarding the mobilisation of administrative information for statistical purposes is that it is collected for units which do not always correspond to statistical units.

By correlating administrative units and statistical units, the register offers a partial solution to these difficulties. It will still be necessary to put several questions to permit consolidation of the accounts of the different Legal Units grouped together in a single Enterprise.

This problem is fully resolved in countries which have a statutory national system of identifying legal units and their local units.

### 5/ Dissemination

In all countries there is a very strong demand from all authorities and public bodies, and also from enterprises themselves, for a central reference register providing lists of enterprises with standardised identification data (name, address) and a number of criteria for classification by size and activity.

A register can open up possibilities of electronic data interchange (EDI) for statistical work. Statistical work requires the transfer of large amounts of data on a regular basis between statistical institutes, enterprises and national organisations, and transfers of data by EDI depend on the existence of a standardised information base.

These needs are increasing still further with the construction of Europe and the new procedures set up to monitor the development of intra-Community trade.

National registers developed for statistical purposes can play a major role in satisfying these needs, in so far as they include legal units which are not statistical units and with data which are not confidential. However, Community countries often take opposing views on this question. In some countries, lists of legal units classified by principal activity are not considered confidential and the legislation governing statistical institutes explicitly specifies that the circulation of these lists is one of their duties. In contrast, this type of circulation is prohibited in other countries.

In addition to these main uses, continuously updated registers are also of considerable help in the conduct and exploitation of statistical surveys.

One of the major problems in conducting a statistical sample survey relates to the treatment of enterprises which do not reply to the survey. It is then necessary to ascertain whether this non-response is due to cessation of activity of the unit or a straightforward refusal to reply. In the case of cessation of activity, it is also necessary to ascertain whether the activity ceased before the reference period for taking the sample in the sampling base compiled from the registers or whether it ceased during the period of the survey. Non-response must be treated in the manner appropriate to the particular case. In the case of refusal to reply, the data must be estimated using one of the traditional methods (additional sample planned in

advance for substitution, replacement by the reply from the last unit processed having the same characteristics, etc.). Where the unit ceased trading before the reference period of the survey, no substitution will be carried out. Finally, where it actually ceased trading during the reference period, only the results of the actual period of activity are taken into account. This careful treatment of non-responses is essential. It can be implemented only if the method of maintaining the register permits prompt elimination of uncertainty about the reason for non-response.

Additional problems occur in the exploitation of the results of surveys, mainly in strata surveyed exhaustively or almost exhaustively, or for panel surveys where the same sample is retained for several years. Major variations which can be explained only by structural changes are often found in some units for two consecutive years. To take account of this, it is necessary to ascertain whether the unit in question has absorbed another unit (or has been split to create a new unit) during the period, and record whether that other unit forms part of the sample. Here, too, the quality of the exploitation of the survey will depend on the register's ability to monitor correctly the restructuring of the means of production. This means that a historical record will need to be kept even if this is not stipulated in the Regulation.

## **4.2. Surveys**

In order to reduce the maximum extent possible the costs of the collection of data from businesses and the related burden on the enterprises, it is advisable to use administrative sources where available and to use surveys only if the information from these sources does not allow for the compilation of reliable statistics. Business services' statistics – turnover broken down by products and residence of client – are key examples of statistics, which are not readily available from administrative sources and thus should be collected through surveys.

The implementation of a survey consists of the following steps:

- 1) Determining the sample frame
- 2) Drawing the sample
- 3) Collecting the data
- 4) Processing and analysis of the data collected

For a detailed description we refer to the "Handbook on design and implementation of business services", edited by Ad Willeboordse on the request of and in close cooperation with Eurostat and published in October 1997. ([http://ec.europa.eu/eurostat/ramon/statmanuals/files/Handbook\\_on\\_surveys.pdf](http://ec.europa.eu/eurostat/ramon/statmanuals/files/Handbook_on_surveys.pdf))

In the below 3 tables one can find information on population frames, selection of enterprises, sample sizes, response rates, completion of the survey correction of inconsistencies, item-non response treatment and estimation methods. The information is based on the methodological findings of the 2004 voluntary data collection, in which 15 countries participated.

**Table1: Population frames, selection of enterprises, sample sizes and response rates**

Country	Population frame	Sample selection	Coverage of size classes (employment)	Sample size	Number of accepted responses	Response rate Un-weighted/Weighted	Remarks on response rate
Denmark	Business Register	By economic activity and employment size class.	1(+), except for NACE 74.50, 5(+)	3 057	2 892	94.6 %	Very satisfying and as expected.
Finland	SBS	By economic activity and employment size class. If the number of enterprises in a stratum was less than 15 all enterprises of that stratum were selected. Otherwise selection by sample.	1(+)	1 681	462	27.5 % (un-weighted), 10.8 % (weighted)	Compared to comparable surveys, response rates are lower than expected.
Germany	Business Register	By economic activity and employment size class.	0(+)	15 000	3 405	22.7 % (un-weighted), 29.0 % (weighted)	Comparable surveys have similar results.
Greece	Business Register	By economic activity and size classes of annual turnover. Enterprises with turnover > 4.000.001 Euro were surveyed exhaustively, < 4.000.001 Euro were selected by sample.	Size classes of annual turnover.	4 004	1 802	45.0 % (un-weighted)	Slightly lower comparing to other surveys.
Latvia	No information	By economic activity, employment size class and territory in NUTS 4 level.	1(+)	742	645	86.9 % (un-weighted), 85.7 % (weighted)	Approximately equal to other surveys.
Lithuania	Business Register	By economic activity and employment size class. 50 (+) were surveyed exhaustively, other were selected by random sample in proportion to the number of enterprises and to the turnover according NACE classes.	1(+)	1 196	873	73.0 % (un-weighted), 68.0 % (weighted)	Typical for new surveys. For small enterprises the response rate is lower.
Malta	Business Register	By economic activity and employment size class.	1(+)	No information	No information	73.0 %	Follows the normal pattern.
Norway	SBS	By economic activity (of NACE rev. 1.2 on a five digit level) and employment size class.	1(+)	2 231	1 615	72.4 % (un-weighted), 93.7 % (weighted)	Compared to SBS the un-weighted response rate is lower.
Poland	Business	By economic activity and	1(+)	28 546	5 738	20.1 % (un-	Differs and depends on



	registers and SBS	employment size class. 10 (+) exhaustively, < 10 selected by sample.		(NACE 74.11, 74.13, 74.3, 74.5)		weighted), 41.6 % (weighted)	the employment size classes; higher in large enterprises.
Romania	Business Register	By economic activity and employment size class (Neyman allocation for allocation of the sample into strata). 20 (+) exhaustively, <20 selected by sample.	1(+)	1 741	1 499	86.1 %	No information
Slovakia	Business Register	20 (+) exhaustively, <20 selected by sample.	1(+)	973	474	48.7 % (un-weighted), 53.1 % (weighted)	Lower than from other comparable surveys.
Slovenia	No information	By economic activity and employment size class.	1(+)	1 854	1 559	84.1 % (un-weighted), 92.8 % (weighted)	Similar to comparable surveys.
Spain	No information	By economic activity and employment size class.	0(+)	10 745	4 857	45.2 % (un-weighted)	Satisfactory and similar to other service surveys.
Sweden	Business Register	The sample design Probability proportional to size was used	1(+)	2 857	2 228	78.0 % (un-weighted), 86.0 % (weighted)	As expected/Very satisfactory because it was voluntary.
United Kingdom	Business Register	No information	No information	4 680	3 463	74.0%	Higher than in 2003
Total	-	-	-	79 307 (excl. Malta)	31 512	40 %	-

**Table2: Completion of the survey**

<b>Country</b>	<b>Voluntary/mandatory</b>	<b>Method (postal, etc.)</b>	<b>Number of reminders (total)</b>	<b>Telephone reminders</b>	<b>Period</b>
Denmark	Mandatory	Postal	3 reminders	Yes	Data collection Mar-Sept
Finland	Voluntary	Postal and by Internet	1 reminder	No	Data collection Aug-Sept
Germany	Voluntary	Postal	1 reminder	No	Data collection May-June
Greece	Mandatory	Private associates visited the enterprises and handed the questionnaire	Yes	Yes	Data collection June-Feb
Latvia	Mandatory	Postal and by Internet	4 reminders	Yes	Data collection April-July
Lithuania	Mandatory	Postal	3 reminders	Yes	No information
Malta	No information	No information	2 reminders	No information	No information
Norway	Mandatory	Postal and by Internet	2 reminders	No information	Data collection April-Oct
Poland	Voluntary	Postal	Yes	Yes	Data collection May-June
Romania	Mandatory	Postal	No information	No information	Data collection June-Sept
Slovakia	Voluntary	Postal	1 reminder	No	Data collection Feb-May
Slovenia	Mandatory	Postal	4 reminders	Yes	No information
Spain	Mandatory	Postal and by Internet	Yes	Yes	Data collection April-Dec
Sweden	Mandatory	Postal and electronic	3 reminders	Yes, to large enterprises	Data collection April-Dec
United Kingdom	Mandatory	No information	No information	No information	No information

**Table3: Correction of inconsistencies, item-non response treatment and estimation method**

Country	Corrections of inconsistencies and item non-response	Partial non response – number of enterprises	Estimation method
Denmark	<p><u>General:</u> If the questionnaire was not filled in properly, the enterprises were contacted and tried to correct the questionnaire or get the missing responses.</p> <p><u>Questions of turnover:</u> Enterprises which had more than 10 per cent of their turnover in residual categories have been contacted by phone.</p>	Not possible to report the number of partial responses.	<p><u>Questions of turnover:</u> The economic data was raised to the total turnover in the activity class.</p>
Finland	<p><u>Questions of turnover:</u> First logical editing, after that scaled small errors. For remaining inconsistency errors donor imputation and borrowed answers were used. I.e. the structure of turnover breakdown, from the nearest neighbour. Total turnover available from SBS.</p>	Turnover: 163	<p><u>Questions of turnover:</u> Statistics Sweden’s proposals for estimation and utilised information on total net turnover from SBS in the estimation of turnover by product and client was followed.</p>
Germany	<p>A two-level plausibility test was carried out. In case of no or partial reporting, enquiries were made with the enterprise, Internet searches conducted, estimations made and frequently also simple plausibility considerations made. The corresponding positions were then manually corrected in the questionnaire. After that an automated extensive plausibility test was done. All values were checked for arithmetical correctness (e.g. does the sum of the sub-positions always equal 100 %?). No and partial information were addressed in an error report which had to be corrected.</p>	Turnover: 3 014	<p><u>Raising of data:</u> A correlated raising method was chosen. The latest key figures for the variables “turnover” and “number of enterprises” from the SBS were linked to the key figures from the survey and raising factors were calculated for the strata. All values cited in the survey were then multiplied using the turnover-raising factor and all qualitative data using the number-of-enterprises-raising factor. To calculate the results for 2004, the key data of SBS 2004 were used.</p>
Greece	Collected data were checked on the basis of logical and arithmetical tests, both manual and mechanical, in order to detect inconsistencies. Such inconsistencies as	Turnover: 0	<p><u>Raising of data to total population:</u> Horvitz-Thompson.</p>

	well as the item non-response cases were treated through telephone calls.		
Latvia	<p><u>General:</u> All cases of partial non-responses were treated during the data collection phase - the missing data was obtained by telephone. Automatically consistency checks were done.</p> <p><u>Questions of turnover:</u> Turnover was crosschecked with the SBS data. If inconsistencies were discovered the enterprises were contacted by telephone.</p>	No item-non response after the data collection phase was finalized. But there was very high item non-response when the questionnaires were received. A very time consuming work has been done to obtain the missing data.	<p><u>Raising of data to total population:</u> Horvitz-Thompson. Taking into account response rate the final weight is calculated as a ratio of the stratum size (number of enterprises in the stratum) and the number of responding enterprises within each stratum. It means that we made an assumption that within each stratum non-responding enterprises are similar to the responding ones. Thus in the formula the sample size was replaced by the number of responding enterprises.</p>
Lithuania	Quality and fullness of filled in questionnaires were visually checked, corrections were made. Enterprises were contacted by telephone in order to obtain non-responded items or specify raised questions. Data correction and analysis was done.	More than half of the responded enterprises were re-contacted by phone. Only few cases when the enterprises did not indicate the answer. Turnover: 6	<p><u>Raising of data to total population:</u> The totals were calculated using the common estimator for stratified simple random design. In order to compensate the non-response, the number of selected units in a stratum was replaced by the number of responding units. The estimates of proportions were corrected by weighting the sample data with respect to the varying sample fractions.</p>
Malta	No information	No information	No information
Norway	<p><u>General:</u> Enterprises were contacted by telephone or e-mail, by checking out information about the enterprises on the internet or by looking in the enterprise's annual reports. More emphasis has been put on correcting the errors occurring among the largest companies. The reason for this is simple; they have a greater influence on the overall result than the small ones.</p> <p><u>Questions of turnover:</u> A wide range of checks e.g.: that the turnover filled in corresponds with the turnover from the annual report, that the per cent breakdown sum up to 100 per cent, that the turnover breakdown sum up to total turnover and checks that the</p>	Does not have a system counting these errors. For each NACE they have picked a number of questionnaires, checking the response and then estimated the partial non-response for the whole sample.  Turnover: 971	<p><u>Questions of turnover:</u> Stratifying the finite population U, where U is the SBS population for the given activities, into H subpopulations, called strata and denoted <math>U_1, \dots, U_h, \dots, U_H</math>. The sample design Probability proportional to size was used.</p>

	breakdown into residuals sum up to the main residual. Also controls that the main product is similar to the enterprises' activity of NACE. If the enterprises have not been able to contact then the product breakdown has been estimated based on the sample.		
Poland	Logic and book-keeping control, as well as completeness control were conducted according to the previously settled directions. When some part of the form was not completely filled in contacts directly with enterprises where taken in order to get missing data.	Not possible to report the number of partial responses.	The obtained data was grossed up by number of units in the given population level and size class. The generalization was done with a co-operation with the experts in the scope of sample selection and generalization according to the following algorithm: Original sampling weights were obtained by means of the SURVEYSELECT procedure and were simply ratios of the number of units in the frame to the number of units in the sample in the corresponding strata.
Romania	No information	No information	Horvitz-Thompson
Slovakia	Enterprises with employees 20 and more are surveyed exhaustively and we have a possibility to compare data for total turnover for all of them. In case of small enterprises with less than 20 employees we checked total turnover for enterprises included in SBS. Data consistency was checked too. We excluding from processing enterprises with the highest value in additional products. Enterprises with partial non-response were included to the processing. Enterprises, which had more than 10 % of their turnover on residual products, are included in processing too.	Turnover: 8	<u>Raising of data to total population:</u> We used the basic stratum NACE-4digit by E1, and as auxiliary information weighted turnover from SBS. Within stratum simple ratio estimation was used for grossing-up of data. For number of enterprises was used stratum NACE – 4digit by E2 and weighted number from SBS.
Slovenia	<u>Questions of turnover:</u> Contact with the respondents by post or phone if data were missing. Logical controls (for the sums). The enterprises that only had turnover from sale of goods had sometimes difficulties to give a breakdown of turnover by type or residence of the clients, so we treated these cases as item non-responses and imputed	Turnover: 31	<u>Questions of turnover:</u> Grossed up using the ratio estimator, the auxiliary variable was turnover.

	<p>them by using some administrative data (from annual accounts) for the residence of the clients.</p> <p><u>Treatment of item non-response:</u> Item non-response was imputed using the mean imputation method and the hot-deck method. The latter means that every time the process of imputation of missing values is run, different donors donate their values in order to impute missing values. As a result of that preliminary and final data may differ.</p>		
Spain	<p><u>Treatment of data:</u> First manual checks to see if the questionnaire is completed; if this is so, the data are recorded and the consistency of the data are analysed by means of specific internal control of the computer application. The computer application has internal control about the following items: -coherence with some variables obtained in the SBS questionnaires -coherence between the breakdown by product and the main activity. -the sum of the percentages must be 100.</p> <p><u>Treatment of item non-response:</u> If, after trying to obtain the data telephoning the enterprise, there is non-response in an important item we consider the questionnaire as “no valid” and we use with them the same process as with the rest of incidences (negative answers, inactive, untraceable, ...)</p>	Impossible to obtain these data because if there are some item non-responses the questionnaire is considered as "no valid".	<u>Questions of turnover:</u> Unbiased estimators in the stratified sampling were used; these estimators are corrected of mistakes in the frame of the survey.
Sweden	<u>Questions of turnover:</u> With large enterprises different summary	For the turnover data there are no possibility	<u>Questions of turnover:</u> The coordinators proposals for estimation and utilised information on total net turnover from

	<p>controls, probability checks between income and costs, structural changes compared to the last year etc. Also comparison with other surveys, for example Prodcum.</p> <p>The editing of the small enterprises is not at the same detailed level. First we do a editing of the tax material, and then we do some selective editing. The selective editing means that we for example compare the structure of one enterprise with another in the same activity. If there are some deviations from the structure in the activity we have to control it and correct it.</p>	to obtain these data.	SBS were followed in the estimation of turnover by product and client.
United Kingdom	No information	No information	The sample results were grossed using simple ration estimation to provide GB estimates with employment from the business register as the auxiliary variable. When final results from the Annual Business Inquiry (ABI) for 2004 became available in April 2005, these provided UK estimates for turnover, which were based on more sophisticated grossing up procedures. The GB pilot study results were then scaled so that they were consistent with more accurate turnover estimate.

## 5. Data transmission

### 5.1. *The form of the data*

Standardization of data record structures is fundamental for efficient data processing. It is a necessary stage for providing data conforming to the interchange standards specified by the Commission (Eurostat).

The data is sent as a set of records of which a large part describes the characteristics of the data (country, year, economic activity etc.). The data itself is a number which can be linked to flags and explanatory footnotes used for adding explanations to data which give users additional information regarding for instance extreme year to year changes.

Confidential data have to be sent with the true value being recorded in the value field and a flag indicating the nature of the confidential data being added to the record. The Commission (Eurostat) will provide supplementary guidance on the correct use of the confidentiality flags that shall be followed by data providers in order to allow for a correct application of the confidentiality rules when disseminating European Community aggregates. Member States shall provide all levels of aggregation of the breakdowns as defined in the Commission Regulation that includes the series of data to be provided. In addition, data has to contain all secondary confidentiality flags in accordance with the confidentiality rules existing at national level.

One file shall be provided per series of data. Standard file names as specified by the Commission (Eurostat) shall be used. The Commission (Eurostat) shall provide detailed documentation in relation to these code lists and will supply supplementary guidance in relation to the transmission format.

Member States shall provide complete sets for all series of data to be provided including records for all data required by European Parliament and Council Regulation 295/2008 which is not available i.e. which is not collected in the Member State. It shall be marked with code 'na' in the value field. They shall also provide complete sets when revised or corrected data is sent. Data for activities/phenomena not existing in the Member State shall be marked in the record as zero (code '0' in the value field). The code '0' in the value field can also be used for activities that do exist but for which the data is small and due to rounding equal to zero. Monetary data shall be expressed in thousands of national currency (Euro for the countries of the Euro area). Countries acceding to the Euro area shall report monetary data in Euro for the structural business statistics due in the year of their accession.

Data that does not respect the provisions for the technical format set out in this Regulation will be considered as not having been sent.



## 5.2. Data set identifier

The following data set identifiers will be used for reporting structural business statistics:

Series type	Name	Data set identifier
Annual enterprise statistics for activities of NACE division 62, groups 58.2, 63.1, 73.1 and division 78 broken down by product type for business services	8A	RSBSBS_8A1_A
Annual enterprise statistics for activities of NACE division 62, groups 58.2, 63.1, 73.1 and division 78 broken down by residence of client for business services	8B	RSBSBS_8B1_A
Biennial enterprise statistics for activities of NACE groups 69.1, 69.2 and 70.2 broken down by product type for business services	8C	RSBSBS_8C1_2
Biennial enterprise statistics for activities of NACE groups 69.1, 69.2 and 70.2 broken down by residence of client for business services	8D	RSBSBS_8D1_2
Biennial enterprise statistics for activities of NACE groups 73.2, 71.1 and 71.2 broken down by product type for business services	8E	RSBSBS_8E1_2
Biennial enterprise statistics for activities of NACE groups 73.2, 71.1 and 71.2 broken down by residence of client for business services	8F	RSBSBS_8F1_2

## 5.3. Record structure

For each of the records all fields need to be transmitted even if they are empty

	FIELD	TYPE AND SIZE	VALUES
1	Series	AN2	1A, 1B, 2C, 3A, 4A, 4B, 5A, 6A, 7A, 8A, 9A etc. Alphanumeric code of the series (see paragraph 5.4.1)
2	Year	N4	The reference year in four characters e.g. 2008.
3	Territorial unit	AN2..4	Corresponds to the country code for national series or to the NUTS code of the region for regional series (see paragraph 5.4.2).
4	Size class	N..2	Code for the size class(see paragraph 5.4.3)
5	Economic activity	AN1..1 2	NACE Rev 2 code and special activity aggregates(see paragraph 5.4.4)
6	Variable	N5	Variable code. The codes laid down in the SBS Recast Regulation have 5 characters(see paragraph 5.4.5).
7	Data value	A1..12	Numeric value of the data (negative values are preceded by a minus sign) expressed as a whole number without decimal places. An 'na' should be used if the data is not sent because it is not available(see paragraph 5.4.6).
8	Quality flag	AN..1	R: revised data, P: provisional data, W: Low quality data that used for calculating Community totals but which cannot be disseminated at national level (see paragraph 5.4.7). In all other cases the field should be left empty
9	Confidentiality flag	AN..1	A, B, C, D, F, H: indicates that the data is confidential and the reason for that confidentiality A: Too few enterprises B: One enterprise dominates the data C: Two enterprises dominate the data D: Secondary confidential data in order to protect data flagged with A, B, C, F or H F: Data is confidential in application of the p%-rule H: Data that is not published at national level as it is considered to be sensitive information or to protect data that is not required by Regulation (EC) No XX/XX (manually unsafe data) An empty field indicates non-confidential data. (see paragraph 5.4.8)
10	Dominance/share largest unit	N..3	A numeric value less than or equal to 100. This indicates the percentage dominance of one or two enterprises which dominate the data and make it confidential. The value is rounded to the nearest whole number: e.g. 90.3 becomes 90, 94.50 becomes 95. This field is empty for non-confidential data. This field is only used when the confidentiality flags B, C or F are used in the previous field. . When flag C is used in field 9 the data provider may use this field to provide either the dominance percentage of the two largest enterprise or the share of the largest enterprise. In the latter case, field 11 should be provided as well.

11	Share second largest unit	N..3	A numeric value less than or equal to 100. This field is empty for non-confidential data and confidential data with flags A, D and H in field 9, this field should include the share of the second largest enterprise when flag F is used in field 9. If flags B and C are used in field 9, this field is optional.
12	Units of data values	AN3..4	Field with codes for indicating the units used(see paragraph 5.4.9)
13	Breakdown of products	AN..6	Corresponds to CPA code + CPA extension (only used in distributive trades, insurance services, credit institutions and business services)(see paragraph 5.4.10).
14	Turnover size classes	N..2	Not relevant for business services
15	Breakdown by environmental domains	AN..4	Not relevant for business services
16	Geographical breakdown	AN..5	Not relevant for business services
17	Residence of parent enterprise	AN..4	Not relevant for business services
18	Legal form	AN..4	Not relevant for business services
19	Type of insurance enterprise or insurance business (see list below)	N..1	Not relevant for business services
20	Category	AN.04	Not relevant for business services
21	Currency breakdown	AN..5	Not relevant for business services
22	Residence of client	AN..5	Code for the residence of client (only used in business services) (see paragraph 5.4.11)
23	Population	AN..3	Not relevant for business services
24	Footnote	AN..25 0	Free note on the data that can be published as methodological notes/additional explanations for better understanding the provided data

NB: AN=Alphanumeric (e.g. AN..5 – alphanumeric up to 5 positions but field can be empty, AN1..5 – alphanumeric with at least one position and maximum 5 positions, AN1- alphanumeric one position, exact); N=Numeric (e.g. N1- numeric one position, exact).

## 5.4. Description of the fields

### 5.4.1. Series

Series type	Code
Annual enterprise statistics for activities of NACE division 62, groups 58.2, 63.1, 73.1 and division 78 broken down by product type for business services	8A
Annual enterprise statistics for activities of NACE division 62, groups 58.2, 63.1, 73.1 and division 78 broken down by residence of client for business services	8B
Biennial enterprise statistics for activities of NACE groups 69.1, 69.2 and 70.2 broken down by product type for business services	8C
Biennial enterprise statistics for activities of NACE groups 69.1, 69.2 and 70.2 broken down by residence of client for business services	8D
Biennial enterprise statistics for activities of NACE groups 73.2, 71.1 and 71.2 broken down by product type for business services	8E
Biennial enterprise statistics for activities of NACE groups 73.2, 71.1 and 71.2 broken down by residence of client for business services	8F

### 5.4.2 Territorial unit

This code corresponds to the country. It is based on the NUTS code.

Country	Code
Belgium	BE
Bulgaria	BG

Czech Republic	CZ
Denmark	DK
Germany	DE
Estonia	EE
Greece	GR
Spain	ES
France	FR
Ireland	IE
Italy	IT
Cyprus	CY
Latvia	LV
Lithuania	LT
Luxembourg	LU
Hungary	HU
Malta	MT
The Netherlands	NL
Austria	AT
Portugal	PT
Poland	PL
Romania	RO
Slovenia	SI
Slovakia	SK
Finland	FI
Sweden	SE
The United Kingdom	UK
Iceland	IS
Liechtenstein	LI
Norway	NO
Switzerland	CH

### 5.4.3. Size classes

Each size class corresponds to a code. The population of the business services statistics covers the enterprises with more than 20 persons employed only. Countries covering the entire population of enterprises, including the enterprises with 1 to 19 persons employed, may provide in addition to the information on the enterprises with more than 20 persons employed (with size class code 20) figures referring to the entire population (with size class code 30).

Annexes I to IV and VIII: Size classes of number of persons employed	Code
20+	20
Total	30

### 5.4.4. Economic activity

This field is used for the NACE heading.

Data should be provided for the level of activity breakdown as required by Regulation 295/2008 as well as for all higher levels of aggregation of NACE Rev.2. The following list only serves to determine the codes to be used for transmitting the data and can in no way increase the level of detail and or special aggregates requested by the aforementioned Regulation.

Economic activity title- NACE Rev.2 -	Code
<b>Special aggregates</b>	
<i>No special aggregates for business services</i>	

### 5.4.5. Variable

Variable title	Code	Annex
Turnover	12110	I,II,III,IV,V,VII,VIII

### 5.4.6. Data value

In order to be precise about the nature of the data, it is necessary to distinguish the following cases:

- **data equal to zero** (coded '0'): Real values of zero (phenomenon is not existing or rounded value of existing phenomenon) only.
- **data not available** (coded 'na'): This is data which is not collected in a Member State. Only in very exceptional cases data is allowed to be not available (derogations and 1%-rule).

### 5.4.7. Quality flag

Data type	Code
Revised data	R
Provisional data	P
Insufficiently reliable data that can be used for calculating Community totals but that cannot be disseminated at national level	W

Revised data refers to data which are sent for a second (or more) time and are corrections of data which have been previously sent by the data provider. Data providers shall provide complete sets of data for the series in which some data have been revised. A description of the reasons for the revision has to be provided at the same time. The flag indicating Provisional data should be used in order to indicate that it is likely that the data being transmitted may be corrected. The use of this flag is limited to specific cases. Eurostat will delete this flag at the moment data for the next reference year are transmitted unless the Member State notifies a revision of the already published data.

#### CETO-flag

In order to minimise the burden on businesses and the costs to the national statistical authorities, the Member States may mark data for use only as a contribution to European totals as "CETO" (contribution towards European totals only). Neither shall Eurostat publish those data nor shall the Member States mark nationally published data with a CETO flag. The use of the CETO flag is dependent on the individual Member State's share of the EU total of value added in the business economy.

(a) France, Germany, Italy, and United Kingdom: CETO-flagged data may be sent for NACE class level and for the size class breakdown at NACE group level. No more than 15 % of the cells may be marked.

(b) Austria, Belgium, Denmark, Finland, Greece, Ireland, the Netherlands, Poland, Portugal, Spain and Sweden: CETO-flagged data may be sent for NACE class level and for the size class breakdown at NACE group level. No more than 25 % of the cells may be marked. In addition, if in a Member State of this group the share of a NACE class or of a size class of NACE group is less than 0.1 % of the business economy of the Member State concerned, these data may additionally be sent as CETO-flagged.

(c) Bulgaria, Cyprus, Czech Republic, Estonia, Hungary, Latvia, Lithuania, Luxembourg, Malta, Romania, Slovenia, and Slovakia: CETO-flagged data may be sent for NACE group and class level and for the size class breakdown at group level. No more than 25 % of the cells at group level may be marked.

### 5.4.8. Confidentiality

Member States are asked to clearly indicate confidential data using the flags listed below. They have the obligation to indicate all secondary confidential cells as well as the data which is primary confidential at higher levels of aggregation of the activity or size class according to the national confidentiality rules.

Reason for confidentiality	Flag
Too few enterprises	A
One enterprise dominates the data	B
Two enterprises dominate the data	C
Secondary confidential data in order to protect data flagged with A, B, C, F or H	D
Data is confidential in application of the p%-rule	F
Data that is not published at national level as it is considered to be sensitive information or to protect data that is not required by Regulation (EC) No 295/2008 (manually unsafe data)	H

It is important to provide the correct confidentiality flags in order to ensure that by releasing EU aggregates no data referring to individual correspondents can be disclosed. The data providers should particularly indicate correctly the dominance percentage of the largest or the two largest enterprises in order to ensure that sufficient protection is given to the data of the individual respondents. In the case there are 3 or 4 enterprises and if one or two of them are dominating the figures (and if this is a reason for not disclosing the data in the country concerned), the data should not be provided with an A-flag, but with a B-, respectively a C-flag and dominance percentages need to be provided as well. Cases where A-flags are attributed to figures referring to more than 3 (or 4) enterprises should be corrected. 0 values should not be flagged with A. Also the difference between flags D and H should be made: in the former the data is hidden in order to protect primary confidential data that was required by the Regulation. The latter should be used when the data is not disclosed in order to protect data that is published at national level but not required by Regulation No 295/2008; e.g. in case the country publishes data at NACE 5-digit level and data on 4-digit level therefore needs to be hidden or in case it concerns information for a "sensitive" sector.

### 5.4.9. Units of data values

Monetary data has to be expressed in thousands of national currency units (Euro for the countries of the Euro area) for Annexes I to IV and VIII. For Annexes V, VI and VII monetary data has to be expressed in millions of national currency (Euro for the countries of the Euro area). Countries acceding to the Euro area shall report monetary data in Euro for the structural business statistics due in the year of their accession. Countries which record very small values for the Annexes V, VI and VII are allowed to provide data in thousands of Euro or thousands of national currency.

In this field Member States specify which units have been used for the data values used in the data transmission.

Units	Code
Units	UNIT
Thousands	1000
Millions	MIO
National currency in thousands	KNC
National currency in millions	MNC
Euro in thousands	KEUR
Euro in millions	MEUR

### 5.4.10. Breakdown of products

This field is only used in Annexes III, V, VI and VIII. For the other Annexes this field shall remain empty.

Details regarding the product breakdowns to be provided can be found in Annex I of Commission Regulation No XX/XX regarding the series of data to be provided. The following list only serves to determine the codes to be used for transmitting the data and can in no way increase the level of detail and or product breakdowns requested by the aforementioned Regulation.

Products	Code
...	
<i>Business services</i>	
Publishing services of computer games	5821
Other software publishing services	5829
Systems software, packaged; Application software, packaged	5829A
Software downloads; On-line software	5829B
Licensing services for the right to use computer software	58295
Computer programming services	6201
Computer consultancy services	6202
Computer facilities management services	6203
Other information technology and computer services	6209
Data processing, hosting and related services	6311
Web portal content	6312
Legal advisory and representation services concerning criminal law	691011
Legal advisory and representation services in judicial procedures concerning business and commercial law	691012
Legal advisory and representation services in judicial procedures concerning labour law	691013
Legal advisory and representation services in judicial procedures concerning civil law	691014
Legal services concerning patents, copyrights and other intellectual property rights	691015
Notarial services	691016
Arbitration and conciliation services	691017
Auction legal services	691018
Other legal services	691019
Financial auditing services	69201
Accounting services	69202
Accounting review services; Compilation services of financial statements; Bookkeeping services	69202A
Payroll services	692024
Other accounting services	692029
Tax consultancy services	69203
Insolvency and receivership services	69204
Public relation and communication services	70211
Business and other management consulting services	70221
Strategic management consulting services	702211
Financial management consulting services (except corporate tax)	702212
Marketing management consulting services	702213
Human resources management consulting services	702214
Production management consulting services	702215
Supply chain and other management consulting services	702216
Business process management services	702217
Other project management services, excluding construction	70222
Other business consulting services	70223
Trademarks and franchises	70224
Plans and drawings for architectural purposes	71111
Architectural services for buildings	71112
Architectural services for residential and non-residential building projects	71112A
Historical restoration architectural services	711123
Architectural advisory services	711124
Urban and land planning services	71113
Landscape architectural services and architectural advisory services	71114
Engineering services	71121
Engineering advisory services	711211
Engineering services for building projects	711212
Engineering services for power projects	711213
Engineering services for transportation projects	711214
Engineering services for waste management projects (hazardous and non-hazardous)	711215
Engineering services for water, sewerage and drainage projects	711216
Engineering services for industrial and manufacturing projects	711217
Engineering services for telecommunications and broadcasting projects	711218
Engineering services for other projects	711219
Project management services for construction projects	71122
Geological, geophysical and related prospecting and consulting services	71123
Technical testing and analysis services	71201

Composition and purity testing and analysis services	712011
Testing and analysis services of physical properties	712012
Testing and analysis services of integrated mechanical and electrical systems services	712013
Technical testing services for road transport vehicles	712014
Other technical testing and analysis services	712019
Services provided by advertising agencies	73111
Full service advertising services	731111
Direct marketing and direct mailing	731112
Advertising design and concept development	731113
Other advertising services	731119
Sale of advertising space or time on a fee or contract basis	73121
Sale of advertising space on a fee or contract basis in print media	731211
Sale of TV/radio advertising space or time on a fee or contract basis	731212
Sale of internet advertising space or time on a fee or contract basis	731213
Sale of events relating advertising	731214
Other sale of advertising space or time on a fee or contract basis	731219
Market research and similar services	73201
Market research services: qualitative services	732011
Market research services: quantitative ad-hoc surveys	732012
Market research services: quantitative continuous and regular surveys	732013
Market research services: other than surveys and other market research services	73201A
Public opinion polling services	73202
Services provided by employment placement agencies	78101
Executive search services	781011
Permanent placement services, other than executive search services	781012
Temporary employment agency services	78201
Temporary employment agency services for the supply of computer and telecommunications personnel	782011
Temporary employment agency services for the supply of other office support personnel	782012
Temporary employment agency services for the supply of commercial and trade personnel	782013
Temporary employment agency services for the supply of transport, warehousing, logistics or industrial workers	782014
Temporary employment agency services for the supply of hotels and restaurants personnel	782015
Temporary employment agency services for the supply of medical personnel	782016
Temporary employment agency services for the supply of other personnel	782019
Other human resources provision services	78301
Repair services of computers and peripheral equipment	9511
This should include all resale (wholesale and retail) of software which is <u>not developed</u> by the enterprise. Resale of hardware (which is not manufactured by the enterprise) should also be included.	RESALE
Other products n.e.c.	OTH
Total	TOTAL

#### 5.4.11. Residence of client

Residence of client	Code
Resident	M21
Non-resident, of which	M22
- intra-EU	M221
- extra-EU	M222
Total	TOTAL

### 5.5. Additional documentation

Member States shall provide the necessary information to document revisions of data and changes in methodology. When revised data is sent, the country shall indicate whether this has consequences for the confidentiality pattern. A format for providing this information shall be specified by Eurostat.

*To be completed.*

## 5.6. Quality checks

There are some quality checks that should be made before sending the data to Eurostat. The quality checks either lead to signalling an "error", which has to be corrected, or a "warning" which has to be checked and explained by the data provider in the methodological notes.

### A. Series 8A

sum 12110 over all products <> sum 12110 (1B) over size classes 20-49 + 50-249 + 250+	Error*
---	--------

\*(allowed relative error 5%)

### B. Series 8B

sum 12110 over all residences of clients <> sum 12110 over all products (8A)	Error*
--	--------

\*(allowed relative error 2%)

### C. Series 8C

sum 12110 over all products <> sum 12110 (1B) over size classes 20-49 + 50-249 + 250+	Error*
---	--------

\*(allowed relative error 5%)

### D. Series 8D

sum 12110 over all residences of clients <> sum 12110 over all products (8C)	Error*
--	--------

\*(allowed relative error 2%)

### E. Series 8E

sum 12110 over all products <> sum 12110 (1B) over size classes 20-49 + 50-249 + 250+	Error*
---	--------

\*(allowed relative error 5%)

### F. Series 8F

sum 12110 over all residences of clients <> sum 12110 over all products (8E)	Error*
--	--------

\*(allowed relative error 2%)



Or

**Please check and correct if it is different:**

**Series 8A**

Total turnover on series 8A # SBS 1B (sum 12110 CT20 – CT250+)

Total turnover on series 8A # SBS 8B (2% difference is accepted)

**Series 8B**

Total turnover series 8B # SBS 1B (sum 12110 CT20 – CT250+)

Total turnover on series 8B # SBS 8A (2% difference is accepted)

**Series 8C**

Total turnover on series 8C # SBS 1B (sum 12110 CT20 – CT250+)

Total turnover on series 8C # SBS 8D (2% difference is accepted)

**Series 8D**

Total turnover on series 8D # SBS 1B (sum 12110 CT20 – CT250+)

Total turnover on series 8D # SBS 8C (2% difference is accepted)

**Series 8E**

Total turnover on series 8E # SBS 1B (sum 12110 CT20 – CT250+)

Total turnover on series 8E # SBS 8F (2% difference is accepted)

**Series 8 F**

Total turnover on series 8F # SBS 1B (sum 12110 CT20 – CT250+)

Total turnover on series 8F # SBS 8E (2% difference is accepted)

## 6. Confidentiality

Council Regulation (EC) No 322/97 stipulates that "Data used by the national authorities and the Community authority for the production of Community statistics shall be considered confidential when they allow statistical units to be identified, either directly or indirectly, thereby disclosing individual information. To determine whether a statistical unit is identifiable, account shall be taken of all the means that might reasonably be used by a third party to identify the said statistical unit."

This general provision is translated in the Statistical Laws existing at national level. Confidentiality rules can however be very different across countries. Rules for determining the primary confidential cells and consecutively the suppression partners used to hide the confidential cells in tabular data can differ.

### **6.1. Rules for identifying primary confidential data in the Member States**

Member States apply different rules for identifying primary confidential data in structural business statistics. Data may be declared confidential for the following reasons:

- They may concern a number of units below a minimum threshold. This number is always more than two: if data concerning two units were disseminated, each unit would have easy access to the other's confidential data.
- The data are such that one or more unit(s) dominate the total information by a percentage above a given rate ((n,k)-rule). This criterion may be examined for a fixed variable (turnover, more often than not), and result in hiding the complete set of variables for the group of units considered. It may also be examined variable by variable, whereupon, for a single group of units, certain variables will be published while others are masked.
- The data are such that the user or any respondent can estimate the reported value of some respondent too accurately. Such disclosure occurs, and the data is declared sensitive, if upper and lower estimates for the respondent's value are closer to the reported value than a pre-specified percentage,  $p$  (the  $p\%$  rule).

When transmitting the data the data provider has to identify the primary confidential cells and indicate the reason for its confidentiality. The transmission format foresees the following flags for primary confidential cells:

Too few enterprises	flag A
One enterprise dominates the data	flag B
Two enterprises dominate the data	flag C
Data is confidential in application of the $p\%$ -rule	flag F
Data that is not published at national level as it is considered to be sensitive information or to protect data that is not required by Regulation (EC) No 295/2008	flag H

In addition, data providers need to provide the dominance percentages for the data flagged B or C and the share of the largest and second largest enterprise for data flagged with an F.

It is important that the data providers use the correct flags and dominance percentages in order for Eurostat to be sure that the data are protected sufficiently when making the EU aggregates.

### **6.2. Secondary confidentiality problems posed by the hierarchical nature of classifications.**

Every year, the Member States communicate the data from the business survey in the form of statistical tables and not as micro-data concerning individual units. Only where a box in a table contains data concerning only one unit can the information transmitted be considered as micro-data.

The business services data transmitted by the Member States contain the following types of breakdowns:

NACE & PRODUCTS  
NACE & RESIDENCE OF CLIENT

These classifications are hierarchical: the units at each level constitute an exact grouping of units belonging to the level below.

The hierarchical nature of classifications is crucial for the treatment of confidentiality: as the tables contain several levels of sub-total (e.g. NACE level), it must be made impossible to recalculate confidential cells by subtraction (the total minus the cells which are not confidential). In most cases, additional cells – secondary confidentiality cells – also have to be hidden. This problem has to be taken into account at all levels of hierarchical classification(s).

**Example** NACE REV.2 group 73.2 (Market research and public opinion polling)

<b>Product</b>		<b>12110</b>
Total turnover		<b>31000000</b>
73.20.11	Market research services: qualitative services	<b>C</b>
73.20.12	Market research services: quantitative ad-hoc surveys	<b>7500000</b>
73.20.13	Market research services: quantitative continuous and regular surveys	<b>9000000</b>
73.20.14+19	Market research services other than surveys; other market research services	<b>3000000</b>
73.20.2	Public opinion polling services	<b>5500000</b>
OTH	Other products n.e.c	<b>500000</b>

Product 73.20.11 variable 12110 for NACE Rev.2 73.2 is confidential

Turnover product 73.20.11 = Total turnover - turnover product 73.20.12 - turnover product 73.20.13 - turnover product 73.20.14+19 - turnover product 73.20.2 - turnover product OTH  
 $C = 31000000 - 7500000 - 9000000 - 3000000 - 5500000 - 1500000 - 500000 = 4000000$

Data providers have to mark the data with a D-flag in order to indicate the secondary confidential cells.

The national rules for determining the secondary confidential cells can differ as well. Many countries prefer to hide data at the same level of the aggregation in order to protect primary confidential cells. In other countries however it is preferred to hide data at the higher level of aggregation and to leave all the detailed information that is not primary confidential available for the users. Eurostat prefers the former.

## ***6.2. Problems posed by the need for consistency of the confidentiality pattern between related series***

The consistency of the confidentiality pattern between series (e.g. national and size class series) needs to be ensured. The confidentiality pattern of the business services data for the series broken down by product and for the series broken down by residence of client needs to be consistent. In addition, it should be checked if the SBS data on turnover for the activities covered in the business services data collection is not confidential.

## Annex I: NACE Rev. 2 structure and correspondences with NACE Rev 1.1 and ISIC Rev. 4

The following list contains all the activities covered in the business services statistics data collection. The further breakdowns into class and in some cases group level are included in order to make it possible to present the links with the NACE Rev.1.1 classification. Only for the highlighted activities business services statistics need to be provided.

NACE Rev. 2	NACE Rev. 1.1 ISIC Rev. 4	
<b>58.2 Software publishing</b>		582
58.21 Publishing of computer games	72.21*	5820*
	72.40*	5820*
58.29 Other software publishing	72.21*	5820*
	72.40*	5820*
<b>62 Computer programming, consultancy and related activities</b>		62
62.0 Computer programming, consultancy and related activities		620
62.01 Computer programming activities	72.21*	6201
	72.22*	6201
	72.40*	6201
62.02 Computer consultancy activities	72.10	6202*
	72.22*	6202*
62.03 Computer facilities management activities	72.30*	6202*
62.09 Other information technology and computer service activities	30.02*	6209
	72.22*	6209
	72.60	6209
<b>63.1 Data processing, hosting and related activities; web portals</b>		631
63.11 Data processing, hosting and related activities	72.30*	6311
	72.40*	6311
63.12 Web portals	72.40*	6312
<b>69.1 Legal activities</b>		691
69.10 Legal activities	74.11	6910
<b>69.2 Accounting, bookkeeping and auditing activities; tax consultancy</b>		692
69.20 Accounting, bookkeeping and auditing activities; tax consultancy	74.12	6920
<b>70.2 Management consultancy activities</b>		702
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## Annex II: Description of products

### COMPUTER SERVICES

#### Publishing of computer games: Computer games, packaged

##### *Computer games downloads*

This subcategory includes:

- electronic files containing computer games that can be downloaded and stored on a local device

##### *On-line games*

This subcategory includes:

- provision of games that are intended to be played on the Internet such as provision of:

- role-playing games (RPGs)
- strategy games
- action games
- card games
- children's games

Payment may be by methods such as subscription or pay-per-play.

This subcategory excludes:

- on-line gambling services

##### *Licensing services for the right to use computer games*

This subcategory includes:

- licensing services for the right to reproduce, distribute or incorporate computer programs, program descriptions and supporting materials for computer games

This subcategory excludes:

- acquisition of rights and publishing services
- off the shelf (packaged) software
- limited end-user licenses as part of packaged software

#### **Other software publishing:**

##### **Systems software, packaged**

###### *Operating systems, packaged*

This subcategory includes:

- low-level software which handles the interface to peripheral hardware, schedules tasks, allocates storage, and presents a default interface to the user when no application program is running. Includes all client and network operating systems.

###### *Network software, packaged*

This subcategory includes:

- software that is used to control, monitor, manage and communicate with operating systems, networks, network services, databases, storage and networked applications in an integrated and cooperative fashion across a network from a central location. Includes all network management software, server software, security and encryption software, middleware, etc.

###### *Database management software, packaged*

This subcategory includes:

- collection/suite of software programs that enables storage, modification and extraction information from a database. There are many different types of DBMSs ranging from small systems that run on computers to huge systems that run on mainframes, e.g. Oracle.

###### *Development tools and programming languages software, packaged*

This subcategory includes:

- software used to assist in the development and/or authoring of computer programs. Software products that support the professional developer in the design, development, and implementation of a variety of software systems and solutions.

### **Application software, packaged**

*General business productivity and home use applications, packaged*

This subcategory includes:

- software used for general business purposes to improve productivity, or at home for entertainment, reference or educational purposes. (Includes office suite applications such as word processors, spreadsheets, simple databases; graphics applications; project management software, computer-based training software, reference, home education, etc.)

*Other application software, packaged*

This subcategory includes:

- cross-industry application software, i.e. software that is designed to perform and/or manage a specific business function or process that is not unique to a particular industry. (Includes professional accounting software, human resource management, customer relations management software, Geographic Information System software, web page/website design software, etc.)

- vertical market application software, i.e. software that performs a wide range of business functions for a specific industry such as manufacturing, retail, health care, engineering, restaurants, etc.

- utilities software, i.e. a small computer program that performs a very specific task, such as compression programs, antivirus, search engines, font, file viewers, and voice recognition software (Utilities differ from other applications software in terms of size, cost and complexity)

- application software n.e.c.

### **Software downloads**

This category includes:

- electronic files containing software that can be downloaded and stored on a local device for a later execution/installation

*System software downloads*

*Application software downloads*

### **On-line software**

This subcategory includes:

- software that is intended to be executed on-line

This subcategory excludes:

- on-line games

- software downloads

- on-line gambling services

### **Licensing services for the right to use computer software**

This subcategory includes:

- licensing services for the right to reproduce, distribute or incorporate computer programs, program descriptions and supporting materials for both systems and applications software. This applies to various levels of licensing rights:

- rights to reproduce and distribute the software

- rights to use software components for the creation of and inclusion in other software products

This subcategory excludes:

- limited end-user licenses as part of packaged software

### **Computer programming services:**

*IT design and development services*

*IT design and development services for applications*

This subcategory includes:

- services of designing the structure and/or writing the computer code necessary to create and/or implement a software application, such as:

- designing the structure and content of a web page and/or of writing the computer code necessary to create and implement a web page

- designing the structure and content of a database and/or of writing the computer code necessary to create and implement a database (data warehouse)
- designing the structure and writing the computer code as necessary to design and develop a custom software application, other than programming for websites, databases, or packaged software integration
- customization and integration, adapting (modifying, configuring, etc.) and installing an existing application so that it is functional within the clients' information system environment

This subcategory excludes:

- service contracts where the design and development of a web page is bundled with the hosting of the web page
- service contracts where the design and development of the application is bundled with the hosting and management of the application on an on-going basis
- service contracts where the design and development of a database is bundled with the on-going management of the data holdings

#### *IT design and development services for networks and systems*

This subcategory includes:

- designing, developing and implementing customer's networks such as intranets, extranets and virtual private networks
- network security design and development services, i.e. designing, developing and implementing software, hardware and procedures to control access to data and programs and to allow for the safe exchange of information over a network

This subcategory excludes:

- service contracts where this service is bundled with the day-to-day management of the client's network

#### *Software originals*

This subcategory includes:

- copyrighted intellectual property produced without contract for outright sale (i.e. with all-attendant property rights)
- intellectual properties for sale that are implicitly or explicitly protected by copyright (e.g. computer software)

Clarification: "Software original" is the software written by the nerds, these original are the outcome of the "creative" activity (usually made by individuals).

Publishing is the activity performed by the publishing/software company which makes them "public", the software/book/disk is the physical (or electronic) product of the publishing industry (see below software publishing).

This subcategory excludes:

- software produced under contract for others
- wholesale and retail sale services of software

#### *Computer games software originals*

#### *Other software originals*

### **Computer consultancy services**

This class excludes:

- service contracts where advice is bundled with the design and development of an IT solution (website, database, specific application, network, etc.), see to the appropriate information technology (IT) design and development services
- advice on issues related to business strategy, such as advising on developing an e-commerce strategy

#### *Hardware consultancy services*

This subcategory includes:

- provision of advice or expert opinion on IT matters related to the hardware, such as advice on matters such as hardware requirements and procurement
- provision of expert testimony on hardware related issues
- the combined service of assessing an organization's computer requirements, advising on hardware and software acquisitions, developing system specification and putting the new system in place



- computer systems integration services, i.e. an analysis of the client's current computer system, present and future computing requirements, the purchase of new equipment and software, and the integration of the new and old systems components to create a new integrated system

#### *Systems and software consultancy services*

This subcategory includes:

- provision of advice or expert opinion on IT matters related to the IT systems and software, such as:
- advice on matters such as software requirements and procurement
- systems security

#### *IT technical support services*

This subcategory includes the provision of technical expertise to solve problems for the client in using software, hardware, or entire computer system, such as:

- the provision of customer support in using or troubleshooting the software
- upgrade services and the provision of patches and updates
- the provision of customer support in using or troubleshooting the computer hardware, including testing and cleaning on a routine basis and repair of IT equipment
- technical assistance in moving a client's computer system to a new location
- the provision of customer support in using or troubleshooting the computer hardware and software in combination
- the provision of technical expertise to solve specialized problems for the client in using a computer system, such as services of auditing or assessing computer operations without providing advice or other follow-up action including auditing, assessing and documenting a server, network or process for components, capabilities, performance, or security

This subcategory excludes:

- computer disaster recovery services, see

#### **Computer facilities management services**

This category includes the services of managing and monitoring client's IT infrastructure including hardware, software and networks.

#### *Network management services*

This subcategory includes:

- services of managing and monitoring communication networks and connected hardware to diagnose networking problems and gather capacity and usage statistics for the administration and fine-tuning of network traffic. These services also remotely manage security systems or provide security related services.

#### *Computer systems management services*

This subcategory includes:

- provision of day-to-day management and operation of a client's computer system

#### **Other information technology and computer services**

##### *Installation services of computers and peripheral equipment*

This subcategory excludes:

- installation services of mainframe computers

##### *Other information technology and computer services n.e.c.*

This subcategory includes:

- data recovery services, i.e. retrieving a client's data from a damaged or unstable hard drive or other storage medium, or providing standby computer equipment and duplicate software in a separate location to enable a client to relocate regular staff to resume and maintain routine computerized operations in event of a disaster such as a fire or flood
- software installation services
- other IT technical support services, n.e.c.

This subcategory excludes:

- computer programming services
- IT consultancy services

- data processing and hosting services

### **Data processing, hosting and related services**

#### *Data processing services*

This subcategory includes:

- complete processing services and specialized reports from data supplied by clients or providing automatised data processing and data entry services, including database running services

#### *Web hosting services*

This subcategory includes:

- provision of the infrastructure to host a customer's website and related files in a location that provides fast, reliable connection to the Internet, which may be:

- limited to storage on a single server, in either shared or dedicated capacity, without the service provider managing or integrating software applications (Software hosted on the server is the client's responsibility and service level guarantees are standardized and limited in scope)
- a bundled service package that consists of the hosting and management of the website and related applications An important characteristic of this service is the promise of a secure and reliable site and internet connections that can be quickly scaled to accommodate variations in traffic use. Frequently, consulting, customization and systems integration are part of the package. Applications are frequently e-commerce related and enable online storefronts, shopping carts and catalogues with advanced and complex features such as order processing, fulfilment, procurement, invoicing, transaction processing, customer relational management and back-end database and data warehouse integration and migration services.

#### *Application service provisioning*

This subcategory includes:

- provision of leased software applications from a centralized, hosted, and managed computing environment:

- with integration to the systems and infrastructure of the client (Frequently, consulting, customization and systems integration services are bundled with the hosting and management of the application)
- where the leased application is not customized and not integrated with other applications of the client (The application is usually accessed over the Word Wide Web. A common example is office suite software applications.)

#### *Other hosting and IT infrastructure provisioning services*

This subcategory includes:

- collocation services, i.e. the provision of rack space within a secured facility for the placement of servers and enterprise platforms (The service includes the space for the client's hardware and software, connection to the Internet or other communication networks, and routine monitoring of servers. Clients are responsible for the management of the operating system, hardware, and software.)

- data storage services, i.e. the service of managing or administrating the storage and back-up management of data such as remote back-up services, storage, or hierarchical storage management (migration)

- data management services, i.e. the on-going management and administration of data as an organizational resource (Services may include performing data modelling, data mobilization, data mapping/rationalization, data mining and system architecture.)

#### *Streaming video content*

This subcategory includes:

- streamed video data sent over the Internet

#### *Streaming audio content*

This subcategory includes:

- streamed audio data sent over the Internet

#### *Advertising space or time in Internet*

This subcategory excludes:

- advertising space in internet books, newspapers, journals and periodicals

### **Web portal content**

This subcategory includes:

- content provided on web search portals, i.e. extensive databases of Internet addresses and content in an easily searchable format

This subcategory excludes:

- published on-line directories and mailing lists

### **Repair services of computers and peripheral equipment**

Computer hardware servicing, repair and maintenance of computing machinery and equipment

### **Resale (wholesale and retail)**

This should include all resale (wholesale and retail) of software which is not developed by the enterprise. Resale of hardware (which is not manufactured by the enterprise) should also be included.

## **ADVERTISING SERVICES**

### **Full service advertisement**

This subcategory includes:

- provision of the full range of advertising services, including planning, creation and execution services, such as:
  - selection of media to be used
  - design of advertisements, illustrations, posters, etc.
  - writing of scenarios for advertising movies, placement in media, planning (without production) of advertising objects or films
  - organization of direct marketing or direct mail advertising campaigns

This subcategory excludes:

- production and realization of promotional or advertising motion pictures
- public relations services
- market research services
- photography services related to advertising

### **Direct marketing and direct mailing**

This subcategory includes:

- the developing and organization of direct marketing advertising campaigns, that is, sending advertising and promotional messages directly to consumers, rather than via mass media
- Includes methods such as direct mail and telemarketing.

### **Advertising design and concept development**

This subcategory includes:

- creating the basic idea for an advertisement, drafting the words
- designing the layout for a print advertisement, illustration, poster
- writing of scenarios for advertising movies

### **Other advertising services**

This subcategory includes:

- aerial advertising services
- delivery services of free samples and other advertising material
- demonstration and presentation advertising services at point of sale
- sales promotion services (if no orders are received)

This subcategory excludes:

- publishing of trade advertising material
- modelling agency services
- advertising mailing services
- telemarketing services
- convention and trade show organisation services

### **Sale of advertising space or time on a fee or contract basis**

This subcategory includes:

- sale or leasing services of advertising space or time on a fee or contract basis
- services of media buying agencies, which buy media space or time on behalf of advertisers or advertising agencies

This category excludes:

- public relations and communication services

### **Sale of advertising space on a fee or contract basis in print media**

This subcategory excludes:

- sale of advertising space in print media by publishers, see division 58

### **Sale of TV/radio advertising space or time on a fee or contract basis**

This subcategory excludes:

- sale of advertising space in TV/radio by broadcasting companies

### **Sale of Internet advertising space or time on a fee or contract basis**

### **Sale of events related advertising**

This subcategory includes:

- sale of naming rights for tournaments, stadiums, etc.

### **Other sale of advertising space or time on a fee or contract basis**

This subcategory includes:

- sale of advertising space or time on billboards, buildings, vehicles, etc.
- sale of advertising space or time in electronic media other than online
- sale of advertising time in video and motion pictures (product placement)

## **LABOUR RECRUITMENT**

### **Services provided by employment placement agencies**

#### **Executive search services**

This subcategory includes:

- specialized search and recruitment services limited to filling highly paid executive, senior manager, and professional positions, according to client specifications. Included are the services of:
  - conducting detailed interviews with the client organization's management team
  - developing job profiles, conducting original research and advertising to locate potential job candidates
  - screening possible candidates, preparing, presenting, and discussing a confidential list of highly qualified applicants with the client
  - making interview arrangements, negotiating compensation, and providing post-hire follow-up

The prospective employee/client makes the decision as to which candidate to hire. The fee for the services provided is charged whether or not the candidate is hired. This service is also known as retained search.

This subcategory also includes:

- on-line executive search services

#### **Permanent placement services, other than executive search services**

This subcategory includes:

- testing, interviewing, reference checking, evaluation and counselling of prospective employees

- recruiting, selecting and referring candidates to the client to fill positions on a permanent (indeterminate) basis  
The services may be procured by the potential employer or by the prospective employee. The candidate is selected and hired by the prospective employee. The placement firm is paid on a contingency basis, i.e. only for successful placement of a candidate. This subcategory includes permanent placement services for a complete range of occupations from low-level employees to management employees, including executives, except those recruited through executive/retained search, and for domestic or international job placements.

This subcategory also includes:

- on-line permanent employment placement agency services
- services of casting agencies and bureaus, such as theatrical casting agencies

This subcategory excludes:

- services of personal theatrical or artistic agents or agencies

### **Temporary employment agency services**

This category includes:

- staffing services for the supply of personnel for temporary work assignments

The temporary staffing firm hires its own employees and assigns/supplies them to clients to support or supplement the client's workforce in work situations such as employee absences, temporary skill shortages, seasonal workloads, and special assignments and projects. The employees are on the payroll of the temporary staffing firm which is legally responsible for their actions, but when working they are under the direct supervision of the client. The temporary staffing firm specifies the pay, benefits, etc. of the employee.

### **Temporary employment agency services for the supply of computer and telecommunications personnel**

This subcategory includes:

- temporary staffing services for the supply of computer and telecommunications personnel such as IT and telecommunications systems support personnel, software developers, data processing personnel etc.

### **Temporary employment agency services for the supply of other office support personnel**

This subcategory includes:

- temporary staffing services for the supply of other office support personnel such as secretaries, clerks, book-keepers, typists etc.

### **Temporary employment agency services for the supply of commercial and trade personnel**

### **Temporary employment agency services for the supply of transport, warehousing, logistics or industrial workers**

This subcategory includes:

- temporary staffing services for the supply of transport, warehousing, logistics or industrial workers such as construction workers, maintenance workers, drivers, machinists, assemblers, machine operators, labourers, movers, shippers, etc.

### **Temporary employment agency services for the supply of hotels and restaurants personnel**

This subcategory includes:

- temporary staffing services for the supply of hotels and restaurants personnel such as cooks, waiters, hotel receptionists

### **Temporary employment agency services for the supply of medical personnel**

### **Temporary employment agency services for the supply of other personnel**

This subcategory includes:

- temporary staffing services for the supply of teachers, executives and other personnel n.e.c.

### **Other human resources provision services**

This category includes:

- services for the supply of personnel for extended work assignments

Under the terms of this arrangement, the client may recruit the person or persons hired by the staffing firm and assigned to their place of work, or transfer a portion of their existing workforce to the staffing firm. Long-term employees are placed on the payroll of the staffing firm, which is legally responsible for their actions, but when working they are supervised by the client. This service includes labour leasing, staff leasing, employee leasing, extended employee staffing and pay rolling.

This class excludes:

- provision services of human resources functions together with supervision or running of the business, see the class in the respective economic activity of that business
- provision services of only one of human resources functions, see the class in the respective economic activity of that function

*Other human resources provision services for computer and telecommunications personnel*

This subcategory includes:

- staffing and management services for the supply of computer and telecommunications personnel such as IT and telecommunications systems support personnel, software developers, data processing personnel etc.

*Other human resources provision services for other office support personnel*

This subcategory includes:

- staffing and management services for the supply of other office support personnel such as secretaries, clerks, bookkeepers, typists etc.

*Other human resources provision services for commercial and trade personnel*

*Other human resources provision services for transport, warehousing, logistics or industrial personnel*

This subcategory includes:

- staffing and management services for the supply of transport, warehousing, logistics or industrial workers such as construction workers, maintenance workers, drivers, machinists, assemblers, machine operators, labourers, movers, shippers etc.

*Other human resources provision services for hotels and restaurants personnel*

This subcategory includes:

- staffing and management services for the supply of hotels and restaurants personnel such as cooks, waiters, hotel receptionists etc.

*Other human resources provision services for medical personnel*

*Other human resources provision services for personnel n.e.c.*

This subcategory includes:

- staffing and management services for the supply of teachers, executives and other personnel n.e.c.

## **LEGAL SERVICES**

This category excludes:

- law courts related administrative services

### **Legal advisory and representation services concerning criminal law**

This subcategory includes:

- advice, representation and related services (defence, search for evidence, witnesses, experts, etc.) concerning criminal law

### **Legal advisory and representation services in judicial procedures concerning business and commercial law**

This subcategory includes:

- advice, representation and related services in judicial and quasi-judicial procedures concerning business and commercial law

### **Legal advisory and representation services in judicial procedures concerning labour law**

This subcategory includes:

- advice, representation and related services in judicial and quasi-judicial procedures concerning labour law

### **Legal advisory and representation services in judicial procedures concerning civil law**

This subcategory includes:

- advice, representation and related services in judicial and quasi-judicial procedures concerning civil law

#### **Legal services concerning patents, copyrights and other intellectual property rights**

This subcategory includes:

- drafting and certification of documents and related services concerning patents, copyrights and other intellectual property rights

#### **Notarial services**

This subcategory includes:

- drawing up and conservation of authentic instruments with enforceability and probative value. These services concern fields such as family law (marriage contracts), law of succession and wills, the transfer of real estate, company law, etc.

#### **Arbitration and conciliation services**

This subcategory includes:

- assistance services involving arbitration or mediation for the settlement of a dispute between labour and management, between businesses or between individuals

This subcategory excludes:

- representation services on behalf of one of the parties in the dispute

#### **Auction legal services**

This subcategory includes:

- legal services connected to the disposal of assets by auctioning

This subcategory excludes:

- auctioning services other than in connection with legal procedures

#### **Other legal services**

This subcategory includes:

- escrow services and estate settlement services
- advisory services to clients related to their legal rights and obligations and other legal services n.e.c.

## **ACCOUNTING, BOOKKEEPING and AUDITING SERVICES; TAX CONSULTANCY SERVICES**

#### **Financial auditing services**

This subcategory includes:

- examination services of accounting records and other supporting evidence of an organization for the purpose of expressing an opinion as to whether financial statements of the organization present fairly its position as at a given date and results of its operations for the period ending on that date, in accordance with generally accepted accounting principles

This category excludes:

- accounting review services
- managements audits

#### **Accounting services**

This category excludes:

- data processing services

#### **Accounting review services**

This subcategory includes:

- reviewing services of annual and interim financial statements and other accounting information. The scope of a review is less than that of an audit, and the level of assurance provided is thus lower.
- analysis of balance sheets, etc.

#### **Compilation services of financial statements**

This subcategory includes:

- compilation services for financial statements from information provided by the client. No assurances regarding the accuracy of the resulting statements are provided.
- preparation services for business tax returns, when provided as a package with the preparation of financial statements for a single fee
- compilation of income statements, balance sheets, etc.

This subcategory excludes:

- business tax preparation services, when provided as separate services

#### **Bookkeeping services**

This subcategory includes:

- bookkeeping services consisting in classifying and recording business transactions in terms of money or some unit of measurement in the books of account

This subcategory excludes:

- payroll services, including payroll computation and ledgers, see 69.20.24
- bookkeeping services related to tax returns, see 69.20.3
- bill collection services, see 82.91.12

#### **Payroll services**

This subcategory includes:

- payroll services, including payroll computation and ledgers

#### **Other accounting services**

This subcategory includes:

- other accounting services such as attestations, valuations, preparation services for pro forma statements, etc.

#### **Tax consultancy services**

*Corporate tax consulting and preparation services*

This subcategory includes:

- corporate tax consulting and preparation of returns for all kinds of taxes (e.g., VAT)

*Individual tax preparation and planning services*

This subcategory includes:

- tax preparation and planning services for unincorporated business
- tax preparation and planning services for individuals

#### **Insolvency and receivership services**

This subcategory includes:

- providing advice and assistance to the management and/or creditors of insolvent businesses and/or to act as receiver or trustee in bankruptcy

## **MANAGEMENT CONSULANTANCY SERVICES**

#### **Public relation and communication services**

This subcategory includes:

- advisory, guidance and operational assistance services, including lobbying, concerning methods to improve the image and relations of an organization or individual with the general public, government, voters, shareholders and others

This subcategory excludes:

- planning and creating services of advertising
- market research and public opinion polling services

#### **Business and other management consulting services**



### **Strategic management consulting services**

This subcategory includes:

- advisory, guidance and operational assistance services concerning business policy and strategy and the overall planning, structuring and control of an organization. More specifically, general management consulting assignments may deal with one or a combination of the following:

- policy formulation
- determination of the organizational structure (decision-making system) that will most effectively meet the objectives of the organization
- legal organization
- strategic business plans
- corporate development and restructuring consulting services, such as on mergers, acquisitions, joint ventures, strategic alliances, diversification, privatization
- defining a management information system
- development of management reports and controls
- business turnaround plans
- management audits
- development of profit improvement programmes
- and other matters that are of particular interest to the higher management of an organization

This subcategory excludes:

- legal advisory and representation services
- services of counsellors and negotiators arranging mergers and acquisitions

### **Financial management consulting services (except corporate tax)**

This subcategory includes:

- advisory, guidance and operational assistance services concerning decision areas that are financial in nature, such as:

- working capital and liquidity management, determination of an appropriate capital structure
- analysis of capital investment proposals
- asset management
- development of accounting systems and budgeting and budgetary controls
- financial consulting services related to mergers, acquisitions, etc. such as advice on methods of valuations, methods of payment, methods of control, international finance

This subcategory excludes:

- design and development services for computer software for accounting systems
- security brokerage services
- portfolio and fund management services
- accounting, bookkeeping and financial auditing services

### **Marketing management consulting services**

This subcategory includes:

- advisory, guidance and operational assistance services concerning the marketing strategy and marketing operation of an organization. Marketing management consulting assignments may deal with one or a combination of the following:

- analysis and formulation of a marketing strategy
- formulation of customer service programmes, pricing, advertising and distribution channels
- sales management and sales staff training
- organization of marketing channels (sale to wholesalers or directly to retailers, direct mail, franchise, etc.), package
- design and other matters related to the marketing strategy and operations of an organization

This subcategory excludes:

- public relations and communication services
- advertising services

### **Human resources management consulting services**

This subcategory includes:

- advisory, guidance and operational assistance services concerning the human resources strategies, policies, practices and procedures of an organization. Human resources consulting assignments may deal with one or more of the following:

- recruitment, compensation, benefits, performance measurement and appraisal

- organizational development (improving functioning within and between groups)
- employee training and development needs
- outplacement procedures and plans for assistance to employees
- succession planning
- compliance with government regulations in areas such as health, safety, workers' compensation and employment equity
- labour-management relations
- human resources audits

This subcategory excludes:

- executive placement or search consulting services
- educational consulting services

### **Production management consulting services**

This subcategory includes operations management consulting services, such as:

- consulting on systems and procedures improvements
- office and service operations improvements such as:
  - office layout
  - workflow planning and work standards
- office automation, such as the selection and installation of automated systems
- product development, quality assurance and quality management
- plant safety, security and protection

This subcategory excludes:

- supply chain consulting services
- engineering advisory and design services for industrial and manufacturing facilities and processes
- services provided by agronomists and agricultural economists

### **Supply chain and other management consulting services**

This subcategory includes:

- integrated supply chain management consulting services

Integrated supply chain management consulting is a bundled product that includes inventory management, warehousing and storage and distribution services.

- logistic management consulting services, such as:

- inventory management logistic consulting, that is keeping track of the existing inventory, determining the most effective inventory requirements for a client
- distribution and transportation logistic consulting, including the processes used by a client to store, handle and move goods within an organization, to ship goods from the client to the customers
- warehousing and storage logistic consulting including the processes of receiving, storing and issuing an item
- maintenance logistic consulting

- other management consulting services, n.e.c.

This subcategory excludes:

- architectural advisory services
- engineering advisory services
- environmental consulting services
- other scientific and technical consulting services n.e.c.

### **Business process management services**

This subcategory includes the provision of a bundled service package that combines information technology-intensive services with labour (manual or professional depending on the solution), machinery, and facilities to support, host and manage a business process for a client:

- financial business process such as financial transaction processing, credit card processing, payment services, lending services
- human resource business process such as benefits administration, payroll processing, personnel administration
- supply chain management business process such as inventory management, procurement services, logistics services, production scheduling and order processing
- customer relations management business process such as help desk, call centre, customer service
- vertical market business process, conducted by specific industries such as electric, chemical, petroleum

- other business processes for a client

### **Other project management services, except construction project management services**

This subcategory includes:

- co-ordination and supervision services for resources in preparing, running and completing a project on behalf of the client
- project management services, which can involve budgeting, accounting and cost control, procurement, planning of time scales and other operating conditions, co-ordination of subcontractors' work, inspection and quality control, etc.
- project management services that include management and office management services, with or without the provision of their own staff

This subcategory excludes:

- construction project management services

### **Other business consulting services**

This subcategory includes:

- regional, industrial or tourism development services

### **Trademarks and franchises**

This subcategory includes:

- original trademarks and franchises, i.e. the legally registered ownership of a certain brand name

These products are produced on own account with the intent of deriving benefits from allowing others to use these trademarks or franchises.

This subcategory excludes:

- licensing services for the right to use trademarks and franchises
- research and development work leading to a product or concept that is being trademarked
- advisory services for the organization of marketing channels (including franchises)
- management services for rights to trademarks and franchises

## **ARCHITECTURAL ACTIVITIES**

### **Plans and drawings for architectural purposes**

#### **Architectural services for buildings**

This category excludes:

- interior design services

#### **Architectural services for residential building projects**

This subcategory includes architectural services for:

- single-family residential projects
- multi-family residential projects

#### **Architectural services for non-residential building projects**

This subcategory includes architectural services for:

- office building projects
- retail and restaurant projects
- hotels and convention centres
- health care projects
- entertainment, recreational and cultural building projects
- educational building projects
- industrial building projects
- transportation and distribution facility projects
- other non-residential building projects

#### **Historical restoration architectural services**

This subcategory includes:

- architectural services that incorporate legal requirements to preserve or restore the historic character of a building

#### **Architectural advisory services**

This subcategory includes:

- expert witness services in the field of architecture consisting in the provision of testimony before a court or administrative body, by a witness who, by virtue of experience, training, skill or knowledge of architecture, is recognized as being qualified to render an informed opinion on matters relating to that field or subject
- the provision of advice, studies and reports on architectural matters

This subcategory excludes:

- the provision of advice, studies and reports on architectural matters done in a bundle with other architectural services for a specific project

## **Urban and land planning services**

### *Urban planning services*

This subcategory includes:

- development services for plans concerning land use, site selection, control and utilization, road systems and servicing of land with a view to creating and maintaining systematic, coordinated urban development, such as:

- comprehensive urban plans
- community urban plans
- element urban plans for specific amenities or objectives such as transportation, utilities, etc.
- studies and plans related to urban rehabilitation and renewal process
- studies and plans related to urban public and private transports and accessibilities
- studies and plans related to urban economic and social spatial sustainability

- feasibility studies

- studies of environmental impact and economic assessments of urban development plans are also included
- urban planning advisory services, such as expert witness, policy and program evaluation and other urban planning advisory services

This subcategory excludes:

- development services for non-residential building projects

### *Rural land planning services*

This subcategory includes:

- development of plans that describe the long-term objectives of rural areas for the development of infrastructure, housing, industry, commercial, recreational and other facilities

- comprehensive plans covering a large geographical area, for a lengthy time period

### *Project site master planning services*

This subcategory includes services that provide plans for a construction site, showing the proposed location of buildings, roads, parking lots and other features, for:

- residential building projects
- non-residential building projects
- recreational and open-space projects

## **Landscape architectural services**

This subcategory includes landscape architecture services for:

- residential building projects:

- single-family residential projects
- multi-family residential projects
- residential subdivision projects

- non-residential building projects:

- corporate building projects
- hotels, convention centres, stadiums and arenas
- educational building projects
- health care, penal institutions
- other non-residential building projects

- recreational and open-space projects:

- city centres and public squares
- non-building recreational facilities, parks and natural areas
- transportation corridors
- resorts

- other recreational and open space projects

This subcategory also includes landscape architecture services related to:

- preparing and modifying terrain such as land clearing and grading plans, drainage designs, erosion and sediment control designs, retaining wall designs, outdoor sprinkler system plans
- facilitating access to a site such as lighting plans, signage plans, trail and path plans, accessibility designs
- structures with specialized uses

### **Landscape architectural advisory services**

This subcategory includes:

- expert witness services in the field of landscape architecture consisting in the provision of testimony before a court or administrative body, by a witness who, by virtue of experience, training, skill or knowledge of landscape architecture, is recognized as being qualified to render an informed opinion on matters relating to that field or subject
- the provision of advice, studies and reports on landscape architecture matters

This subcategory excludes:

- the provision of advice, studies and reports on landscape architecture matters done in a bundle with other landscape architectural services for a specific project

## **ENGINEERING SERVICES and RELATED TECHNICAL TESTING**

### **Engineering advisory services**

This subcategory includes:

- provision of advice to clients concerning engineering principles and methods, when performed independently of an engineering project, including policy analysis, regulatory studies and audits
- provision of testimony by a witness who, by virtue of experience, training, skill or knowledge of engineering, is recognized as being qualified to render an informed opinion on such matters
- engineering investigation of a failed engineered system or structure to determine causal factors

This subcategory excludes:

- advice, studies, and reports performed in conjunction with a project

### **Engineering services for building projects**

This subcategory includes:

- provision of designs, plans, and studies related to residential building projects, such as:
  - new and existing homes
  - row housing, apartments, etc.
  - mixed-use buildings that are predominantly used for residential housing
- provision of designs, plans, and studies related to new and existing commercial, public and institutional building projects, including mixed-use buildings that are predominantly used for commercial, public, or institutional purposes, such as:
  - office buildings
  - shopping centres
  - hotels and restaurants
  - service stations and warehouses
  - bus and truck terminals
  - hospitals, schools, churches
  - prisons, stadiums and arenas
  - libraries and museums

This subcategory also includes:

- engineering advisory services that are related to a specific residential, commercial, public or institutional building project

This subcategory excludes:

- engineering advisory services not related to a specific project

### **Engineering services for power projects**

This subcategory includes:

- engineering services related to facilities that generate electrical power from:
  - coal and other fossil-fuel energy such as oil and gas
  - nuclear energy

- the energy in falling water
  - other energy, such as solar power, wind power, geothermal power including cogeneration facilities
- engineering services related to overhead or underground electrical power transmission and distribution lines

### **Engineering services for transportation projects**

This subcategory includes all engineering services (including provision of designs, plans, and studies) related to:

- highways, roads and streets, including elevated highways used for motor vehicle traffic
- bridges and tunnels
- ancillary road transport facilities such as rest stops, weigh stations, toll booths
- mass transit systems, such as light rail or subway systems
- railways and related structures
- railway bridges and tunnels
- marine and inland ports
- harbours, locks, canals, and dams primarily used for transportation purposes
- airports, runways, hangars
- other aviation facilities
- space transportation projects
- oil and gas transportation projects
- other transportation projects n.e.c.

### **Engineering services for waste management projects (hazardous and non-hazardous)**

This subcategory includes:

- engineering services related to household garbage collection and disposal systems, such as:
  - recycling facilities
  - composting facilities
  - transfer stations
  - resource recovery facilities
  - landfill sites
- engineering services related to programs for the collection, treatment, recycling, and disposal of industrial air, water and solid wastes, generally to a level such that the remaining waste stream can be safely released to the natural environment or ordinary municipal systems
- engineering services related to programs for hazardous waste remediation, such as:
  - management of nuclear waste
  - chemical agent destruction
  - brownfield redevelopment
  - ground water modelling
  - contaminated site remediation

### **Engineering services for water, sewerage and drainage projects**

This subcategory includes:

- engineering services related to systems for the collection, distribution, treatment, and disposal of water such as:
  - drinking water distribution systems, pumping stations, reservoirs, water storage facilities, water transmission and distribution mains including dams used primarily for local drinking water distribution and desalination plants
  - systems for storm water management, drainage and detention systems including dams used primarily for flood control
  - systems for the collection, treatment, and disposal of waste water
  - irrigation systems and water pipelines including dams primarily used for irrigation

### **Engineering services for industrial and manufacturing projects**

This subcategory includes the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems.

This subcategory includes:

- engineering services related to industrial facilities and processes:
  - mining and metallurgical facilities such as mines, smelters, mills, mineral refineries, including integrated facility and process engineering projects

- mining and metallurgical processes, such as mineral extraction, smelting, refining, metal forming
- petroleum and petrochemical facilities such as oil and gas platforms, refineries, pipelines, petrochemical plants, including integrated facility and process engineering projects
- processes for the production of petroleum and petrochemicals, such as extraction, refining, formulation, mixing
- microelectronics facilities and processes, such as those that produce microprocessors, silicon chips and wafers, microcircuits, and semiconductors
- textile and clothing facilities and processes
- iron and steel facilities and processes
- other industrial and manufacturing facilities and processes, n.e.c.
- engineering services related to the design of industrial and manufactured products:
  - industrial machinery such as agricultural, construction, mining, metalworking, commercial and service industry, heating, ventilating and air-conditioning, power transmission machinery
  - electronic equipment such as computers and peripheral equipment, communications equipment, audio and video equipment, semiconductors and other electronic components
  - electrical equipment such as lighting, major and minor appliances and components thereof
  - transportation equipment such as motor vehicles, aircraft, trains, marine vessels, space vehicles
  - industrial and manufactured products not elsewhere classified

This subcategory excludes:

- industrial design services

### **Engineering services for telecommunications and broadcasting projects**

This subcategory includes:

- engineering services related to systems for the transmission of voice and data between network termination points by copper wire, fibre-optic cable, co-axial cable, and hybrid fibre-coax cable
- engineering services related to systems for the transmission of voice, data and programming between network termination points by short-wave or microwave, such as:
  - wireless telephony systems
  - satellite radio systems
  - direct-broadcast satellite systems
- engineering services related to systems for the transmission of radio and television signals
- engineering services related to systems for the transmission or distribution of voice, data or programming, not elsewhere classified

### **Engineering services for other projects**

This subcategory includes:

- engineering services related to:
  - natural gas and steam distribution projects
  - other utility projects n.e.c.
- engineering services related to systems, processes, facilities or products n.e.c., including the provision of designs, plans and studies related to them

### **Project management services for construction projects**

This subcategory includes:

- services of assuming overall responsibility for the successful completion of a construction project on behalf of a client, including organizing the financing and the design, requesting tenders, and performing management and control functions
- project management services provided by engineers or architects

This subcategory excludes:

- general construction works

### **Geological, geophysical and related prospecting and consulting services**

#### *Geological and geophysical consulting services*

- geological consulting services relating to mineral deposits, oil and gas fields and groundwater by studying the properties of the earth and rock formation and structures
- provide advice with regard to exploration and development of mineral, oil and natural gas properties
- consultation services on evaluation of geological, geophysical and geochemical anomalies
- consultation services on geological mapping or surveying at surface or subsurface

#### *Geophysical services*

This subcategory includes:

- services providing information on subsurface earth formations by different methods:
  - seismographic, gravimetric, magnetometric methods
  - other subsurface surveying methods

This subcategory excludes:

- test drilling and boring work

#### *Mineral exploration and evaluation services*

This subcategory excludes:

- test drilling in connection with oil and gas extraction,
- test drilling and boring work

#### *Surface surveying services*

This subcategory includes:

- gathering services of information on the shape, position and/or boundaries of a portion of the earth's surface by different methods, including transit, photogrammetric and hydrographic surveying, for the purpose of preparing maps
- collection of data by satellite
- land surveying services (e.g., marking of property, boundary marking)

This subcategory excludes:

- aerial photography services

#### *Map-making services*

This subcategory includes:

- map-making services consisting in the preparation and revision of maps of all kinds (e.g. road, cadastral, topographic, planimetric, hydrographic), using the results of survey activities, other maps and other information sources

This subcategory excludes:

- publishing of maps and atlases

## **TECHNICAL TESTING and ANALYSIS**

### **Composition and purity testing and analysis services**

This subcategory includes:

- testing and analysis services for the chemical and biological properties of materials such as air, water, waste (municipal and industrial), fuels, metal, soil, minerals, food and chemicals

- testing and analysis services in related scientific fields such as microbiology, biochemistry, bacteriology, etc.

This subcategory excludes:

- testing services related to animal health care and control
- medical and dental testing services

### **Testing and analysis services of physical properties**

This subcategory includes:

- testing and analysis services of physical properties such as strength, ductility, electrical conductivity and radioactivity of materials such as metals, plastics, textiles, woods, glass, concrete and other materials

- tests for tension, hardness, impact resistance, fatigue resistance and high-temperature effects
- structural testing

### **Testing and analysis services of integrated mechanical and electrical systems services**

This subcategory includes:

- testing and analysis services for the mechanical and electrical characteristics of complete machinery, motors, automobiles, tools, appliances, communication equipment and other equipment incorporating mechanical and electrical components. The results of the testing and analysis generally take the form of an assessment of the performance and behavioural characteristics of the object tested. Tests may be performed using models or mock-ups of ships, aircraft, dams, etc.



### **Technical inspection services of road transport vehicles**

This subcategory includes:

- periodical technical inspection services for automobiles, motorcycles, buses, lorries, trucks and other road transport vehicles

This subcategory excludes:

- maintenance and repair services for motor vehicles and motorcycles
- damage assessment services

### **Other technical testing and analysis services**

This subcategory includes:

- testing and analysis services of a technical or scientific nature that do not alter the object being tested
- radiographic, magnetic and ultrasonic testing of machine parts and structures in order to identify defects. These tests are often conducted on site.
- certification of ships, aircraft, dams, etc.
- certification and authentication of works of art
- radiological inspection of welds
- analysis services of police laboratories
- all other technical testing and analysis services not elsewhere classified

This subcategory excludes:

- assessment of damages services on behalf of insurance companies
- technical inspection services for automobiles
- medical analyses and testing services

## **MARKET RESEARCH and PUBLIC OPINION POLLING**

### **Market research and similar services**

This category includes:

- market analysis, analysis of competition and behaviour of consumers
- use of research monographs, statistics, econometric models, surveys, etc.

This category excludes:

- advertising services
- public opinion polling services

### **Market research services: qualitative surveys**

This subcategory includes:

- (in-depth) interviews with one or several persons with open answers not to be quantified in intervals – often based on case studies

### **Market research services: quantitative ad-hoc surveys**

This subcategory includes:

- surveys that are carried out only once and the answers can be grouped by intervals

### **Market research services: quantitative continuous and regular surveys**

This subcategory includes:

- surveys that are carried out on a regular basis and the answers can be grouped by intervals

### **Market research services other than surveys**

This subcategory includes:

- market research without carrying out surveys using already existing information from different sources

### **Other market research services**

### **Public opinion polling services**

This subcategory includes:

- investigation services designed to secure information on public opinions regarding social, economic, political and other issues

This subcategory excludes:

- similar investigation services designed to gather intelligence on consumer attitudes and preferences