# Commission Implementing Regulation (EU) 2020/1546 of 23 October 2020 establishing the structure and detailed arrangements of the inventory of the sources and methods used to produce gross national income aggregates and their components in accordance with the European System of Accounts (ESA 2010) (Text with EEA relevance)

## COMMISSION IMPLEMENTING REGULATION (EU) 2020/1546

## of 23 October 2020

## establishing the structure and detailed arrangements of the inventory of the sources and methods used to produce gross national income aggregates and their components in accordance with the European System of Accounts (ESA 2010)

## (Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2019/516 of the European Parliament and of the Council of 19 March 2019 on the harmonisation of gross national income at market prices and repealing Council Directive 89/130/EEC, Euratom and Council Regulation (EC, Euratom) No 1287/2003[(1)], and in particular Article 3(2) thereof,

Whereas:

(1) Pursuant to Article 3(1) of Regulation (EU) 2019/516, the Member States are to provide the Commission (Eurostat) with an inventory of sources and methods to be used to produce gross national income at market prices (GNI) aggregates and their components.

(2) It is essential that GNI aggregates and their components are comparable across Member States and that an inventory of the sources and methods used to produce GNI aggregates and their components is consistent with the relevant definitions and accounting rules of ESA 2010[(2)].

(3) It is essential that the inventories of the sources and methods used to produce GNI aggregates and their components are documented and regularly updated by the Member States.

(4) In order to facilitate comparable analyses, the GNI Inventories should follow a common structure consisting of a predefined number of chapters and the process tables with numerical estimates for the reference year.

(5) In order to verify the sources, their uses and the methods used to produce GNI aggregates and their components, the Member States should provide the Commission (Eurostat) with the latest version of the GNI Inventories in accordance with an agreed timetable.

(6) The measures provided for in this Regulation are in accordance with the opinion of the European Statistical System Committee,

**Changes to legislation:** There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2020/1546. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

HAS ADOPTED THIS REGULATION:

*Article 1*

**Inventory structure**

1 Member States shall establish an inventory of the sources and methods used to produce GNI aggregates and their components (GNI Inventory). The GNI Inventory shall consist of 10 chapters and the GNI process tables.

2 The chapters shall be the following:

— Chapter 1: Overview of the system of accounts

— Chapter 2: The revision policy and the timetable for revising and finalising the estimates. Major revisions since the last version of the GNI Inventory.

— Chapter 3: The production approach

— Chapter 4: The income approach

— Chapter 5: The expenditure approach

— Chapter 6: The balancing or integration procedure, and validation of the estimates

— Chapter 7: Overview of the adjustments for exhaustiveness

— Chapter 8: The transition from gross domestic product (GDP) to GNI

— Chapter 9: Main classifications used

— Chapter 10: Main data sources used

3 The GNI process tables shall include:

a numerical information on the estimates made at the consecutive stages of the GNI compilation process for the individual types of sources used and adjustments made;

b numerical information on the relative size of the individual types of sources used and adjustments made in that compilation process;

c references to the relevant chapters of the GNI Inventory.

*Article 2*

**Detailed arrangements**

Member States shall ensure that:

(a) the description of sources and methods used in the estimation of GNI provided in the GNI Inventory uses terms and definitions in accordance with ESA 2010;

(b) the description of sources and methods used in the estimation of GNI provided in the GNI Inventory is comprehensive and clear, reflects the procedures in place at the time of the drafting of the GNI Inventory, and includes information on the transformation of data from statistical and administrative sources into national accounts estimates, through the application of conceptual, exhaustiveness and balancing adjustments, and validation procedures;

(c) numerical evidence, which shall be consistent with the information in the process tables, is given for the individual steps of the GNI compilation process in the aforementioned description;