Commission Regulation (EC) No 250/2009 of 11 March 2009 implementing Regulation (EC) No 295/2008 of the European Parliament and of the Council as regards the definitions of characteristics, the technical format for the transmission of data, the double reporting requirements for NACE Rev.1.1 and NACE Rev.2 and derogations to be granted for structural business statistics (Text with EEA relevance)

COMMISSION REGULATION (EC) No 250/2009

of 11 March 2009

implementing Regulation (EC) No 295/2008 of the European Parliament and of the Council as regards the definitions of characteristics, the technical format for the transmission of data, the double reporting requirements for NACE Rev.1.1 and NACE Rev.2 and derogations to be granted for structural business statistics

(Text with EEA relevance)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to Regulation (EC) No 295/2008 of the European Parliament and of the Council concerning structural business statistics[(1)], and in particular Article 11(1)(a), (c), (d) and (e) thereof,

Whereas:

(1) Regulation (EC, Euratom) No 58/97[(2)] established a common framework for the production of Community statistics on the structure, activity, competitiveness and performance of businesses in the Community. For reasons of clarity and rationalisation that Regulation has been recast, with substantial amendments to various provisions.

(2) Commission Regulations (EC) No 2700/98 on the definitions of characteristics for structural business statistics[(3)] and (EC) No 2702/98 on the technical format for the transmission of structural business statistics[(4)] must be modified in order to take account of those amendments. For the sake of clarity they should be replaced by this Regulation.

(3) It is necessary to define the characteristics for structural business statistics in order to produce data comparable and harmonised between Member States.

(4) It is also necessary to specify the technical format and the procedure for transmission of the structural business statistics listed in Annexes I to IX to Regulation (EC) No 295/2008 in order to produce data comparable and harmonised between Member States, to reduce the risk of errors in the transmission of data and to increase the speed with which the data collected can be processed and made available to users.

(5) Moreover, it is necessary to specify the requirements for the double reporting of structural business statistics according to NACE Rev.1.1 in addition to the statistics required according to NACE Rev.2 for the reference year 2008.

Changes to legislation: *There are outstanding changes not yet made to Commission Regulation (EC) No 250/2009. 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*

(6) Article 10 of Regulation (EC) No 295/2008 provides that derogations from the provisions of the Annexes to that Regulation may be accepted during the transitional periods.

(7) Some Member States have asked for derogations for the transitional periods from certain provisions of Annexes I, II, III, VIII and IX to Regulation (EC) No 295/2008 in order to put in place the necessary data collection systems or adapt the existing ones so that by the end of the transitional period the provisions of that Regulation will have been met.

(8) It seems justified to grant those derogations, as the Member States' requests are based on a legitimate need to further adapt their data collection systems.

(9) The measures provided for in this Regulation are in accordance with the opinion of the Statistical Programme Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The characteristics referred to in Article 3(3) of Regulation (EC) No 295/2008 shall be as defined in Annex I to this Regulation.

When reference is made in these definitions to company accounts, these shall be deemed to refer to the headings laid down in Article 9 (balance sheet), Article 23 (profit and loss account) or Article 43 (notes on the accounts) of the Fourth Council Directive 78/660/EEC on the annual accounts of certain types of companies[(5)] as well as to the headings laid down in the Annex to Commission Regulation (EC) No 1725/2003[(6)].

Article 2

The technical format for the transmission of data in accordance with Regulation (EC) No 295/2008 shall be as set out in Annex II to this Regulation.

Article 3

The data and metadata transmitted pursuant to this Regulation shall be sent in electronic form by Competent National Authorities (National Statistical Offices and Authorities supervising certain financial institutions) to the Commission (Eurostat). The transmission format shall conform to appropriate interchange standards specified by the Commission (Eurostat). Data shall be transmitted or uploaded by electronic means to the single entry point for data, maintained by the Commission (Eurostat).

Member States shall implement the interchange standards and guidelines supplied by the Commission (Eurostat) according to the requirements of this Regulation.

Article 4

The requirements for double reporting as referred to in Section 9, point 2 of Annex I to Regulation (EC) No 295/2008 shall be as set out in Annex III to this Regulation.

Article 5

Derogations from the provisions of Regulation (EC) No 295/2008 as referred to in Annex I, Section 11, Annex II, Section 10, Annex III, Section 9, Annex VIII, Section

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8 and Annex IX, Section 13 to that Regulation shall be granted as specified in Annex IV to this Regulation.

Article 6

Regulations (EC) No 2700/98 and (EC) No 2702/98 are hereby repealed.

They shall, however, continue to apply as regards the collection, compilation and transmission of data for reference years up to and including 2007.

Article 7

This Regulation shall enter into force on the 20th day following that of its publication in the *Official Journal of the European Union*.

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

Changes to legislation: *There are outstanding changes not yet made to Commission Regulation (EC) No 250/2009. 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*

ANNEX I

DEFINITIONS OF CHARACTERISTICS

[F1Code : 11 01 0
Name : Population of active enterprises having at least one employee in t
Annex : IX

Textual Amendments

F1 Inserted by Commission Implementing Regulation (EU) No 439/2014 of 29 April 2014 amending Regulation (EC) No 250/2009 implementing Regulation (EC) No 295/2008 of the European Parliament and of the Council concerning structural business statistics, as regards the definitions of characteristics and the technical format for the transmission of data (Text with EEA relevance).

Definition:

A count of market enterprises that had at least one employee at any time during a given reference period t.

Code : 11 02 0
Name : Number of active enterprises that have the first employee in t
Annex : IX
Definition:

A count of market enterprises that had the first employee at any time during a given reference period t. This can concern births of enterprises as defined in 11 92 0, but also enterprises as defined in 11 91 0 if the enterprises have already been active in previous reference periods, but did not have any employee in two previous reference periods.

Code : 11 03 0
Name : Number of enterprises having no employees anymore from any point in time in t
Annex : IX
Definition:

A count of market enterprises that have no employees anymore from any point in time in a given reference period t and that had at least one employee at an earlier point in time in a given reference period t.

This can concern deaths of enterprises as defined in 11 93 0, with at least one employee, but also enterprises as defined in 11 01 0 if the enterprises still remain active, but have no employees any more from any point in time in a given reference period t and the two following reference periods: t + 1 and t + 2.

The same applies if the contract of employment of the last employee ends in t on 31 December.

Code : 11 04 1
Name : Number of enterprises that had the first employee at any point in time in t – 1 and that had also at least one employee at any point in time in t
Code : 11 04 2
Name : Number of enterprises that had the first employee at any point in time in t – 2 and that had also at least one employee at any point in time in t
Code : 11 04 3
Name : Number of enterprises that had the first employee at any point in time in t – 3 and that had also at least one employee at any point in time in t

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Code : 11 04 4
Name : Number of enterprises that had the first employee at any point in time in t – 4 and that had also at least one employee at any point in time in t
Code : 11 04 5
Name: : Number of enterprises that had the first employee at any point in time in t – 5 and that had also at least one employee at any point in time in t
Annex : IX
Definition:

A count of market enterprises having had at least one employee at any point in time in every year from the year of having the first employee (t – 1 to t – 5) until a given reference period t.

The population of enterprises that have the first employee in t is defined as in characteristics 11 02 0.

An enterprise is also considered to have survived if the linked legal unit(s) have ceased to be active, but their activity has been taken over by a new legal unit set up specifically to take over the factors of production of that enterprise (= survival by take-over).**]**

Code : 11 11 0
Name : Number of enterprises
Annex : I to VIII
Definition:

A count of the number of market enterprises as defined in Council Regulation (EEC) No 696/93[7] 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 (EC) 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 and branches of enterprises with head-office in non-EEA countries. For reinsurance enterprises no branches of enterprises with head-office in non-EEA countries are recorded. 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 : 11 11 1
Name : Number of enterprises broken down by legal status
Annex : V and VI
Definition:

The number of enterprises (see variable 11 11 0) is broken down by legal status;
Link to other variables:

'Number of enterprises broken down by legal status' is a further breakdown of the number of enterprises (11 11 0).